

# OVERBERG DISTRICT MUNICIPALITY



## Medium Term Revenue and Expenditure Framework (MTREF)

### DRAFT MTREF BUDGET: 2025/2026 – 2027/2028

OVERBERG DISTRICT MUNICIPALITY  
26 LONG STREET / PRIVATE BAG X22  
BREDASDORP 7280



31 MAR 2025

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# Glossary

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

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

**ICT** – Information Communication Technology

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

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

**MBBR** - Municipal Budget Reporting Regulations

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

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

**ODM** – Overberg District Municipality

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

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

**TMA** – Total Municipal Account

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

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

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

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# PART 1 – ANNUAL BUDGET

OVERBERG DISTRICT MUNICIPALITY  
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31 MAR 2025

## 1. Mayors Report

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It is with great optimism that I present a balanced and funded budget for the 2025/2026 Medium Term Expenditure Framework to be tabled to Council for consideration.

In terms of Section 16(1) of the Municipal Financial Management Act (MFMA) a municipality must approve an Annual Budget before the start of the Financial Year. In terms of Sec 16(2) of the MFMA the Mayor of a municipality must table the budget at least 90 days before the start of the budget year to comply with Section 16(1) of the said Act.

Unfortunately, I must report that the municipality is continuously challenged in remaining financially sustainable and to continuously table fully funded and balanced budgets for the future periods. The Budget steering committee reviewed and considered various strategies proposed by the administration where drastic measures will ensure a positive shift by means of implementing revenue enhancement strategies and addressing operational expenditure concern areas.

As depicted from the draft budget presented to Council, the municipality will realise a nett R0 effect (balanced) budget outcome for the current financial year, while this balanced approach will be implemented for the entire 3-year MTREF period. It must be emphasised that this approach is nevertheless challenging and will only be executable if strategies and ideas are implemented and actioned with immediate effect. A long-term plan was previously tabled to the Finance Portfolio and Budget Steering committees, where the different scenarios were modelled over the medium to long term period to demonstrate the effect on the municipalities balance sheet and cash reserves.

Although no municipality is allowed to approve a budget which is not cashed back, nor in a deficit, as per the budget circular guide, the time has come for the municipality to realise the seriousness of the situation. Provincial and National Treasury were already informed regarding the insufficient equitable share allocated to ODM, and that the standard of services the district municipality render depends upon sufficient funding allocated. With no intervention from these stakeholders, district municipalities will not be financial sustainable over the long term, and the municipality will be



heading in the wrong financial direction. Hopefully the review of the equitable share formulation with the STATSA population outcomes as well as allocation for services rendered by district municipalities specific will improve the allocations in the National Division of Revenues acts going forward. The inclusions of an additional subcomponents for fire and health community services, will assist the municipality in obtaining sufficient funding in the revised equitable share formula model. While waiting for the results from these reforms, ODM have no choice but to generate sufficient own funds to meet its operating requirements by utilising gains from property disposals/leases, maximizing own revenue sources foregone (full cost recovery from fire and health services) and investment interests on surplus funds. This situation is not a new one, hence has been with the municipality for several years, various initiatives throughout the period assisted the municipality to continue, however non was sufficient to ensure the long-term sustainability of the municipality and funding its operating budget continuously.

The Capital programme of the municipality is funded through cash surpluses accumulated previously and allocated to the CRR (Capital Replacement Reserve). Funding for these assets have been obtained from the selling or leasing of properties not used for service delivery in the municipality. Capital projects also need to be limited to priority base, since the surpluses of the municipality need to be utilised for possible future barriers to curb operating deficits or emergency expenditures and increase spending on maintenance of assets instead of allocations towards new capital projects.

The municipality is currently in a peculiar position due to its financial constraints. Capital is required for expansion and rendering of services on a required level. When no further funding sources are identified to acquire capital, service delivery will slow down and in the longer term, and the standard of services expected by the community may not be delivered.

A large portion of revenue is derived from Government Grants and Subsidies and limited revenue sources are available to deliver on the municipal mandated functions. The exploration of alternative new revenue in line with the municipal constitutional functions will need to be explored, and grant funding had been obtained for the feasibility studies to establish a new crematorium and the investigation for the optimal use options for the Uilenkraalsmond resort facility. The Budget Steering committee also recommended that the possibility of becoming a water service authority again be investigated and the business case be discussed with West Coast District Municipality who are operating water concessions in their district.

The municipality's employee costs amount to the largest operational expense, and one of the main expenditure concerns increasing significantly annually, which might not be sustainable in future. However, the staff compliment already has a large amount of unfunded vacancies, the cost and continuous increases in the employee cost can hamper the municipality going forward, if a sustainable source of revenue is not secured over the long term or curbing of appointments and expansion of services are applied

Overall, although the picture for the future is not favourable, the administration and Council is determined to continuously identify and investigate alternative initiatives and exploring new ideas to assist in alleviating the current situation and would not stop doing so until success is achieved. We will do all we can to stay financially viable and will continue to lobby both National and Provincial Government as well as seek alternate income generating strategies.

Executive Mayor  
Alderman AE Franken

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## 2. Resolutions

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### MTREF BUDGET 2025/2026

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

#### RECOMMENDATION:

That Council approves the following:

1. That the **consolidated Draft budget of R313 282 329.50** consisting of an **Operating budget of R312 782 329.50** inclusive of capital grants received amounting to **R500 000** and a **Capital budget of R 14 877 500** and budgeted cash flows, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2025/2026 financial year as well as the medium term (indicative) budgets for the 2026/2027 and 2027/2028 financial years.
2. That the Integrated Development Plan and related documents and any amendments thereto, be approved when tabled in alignment with the final budget.
3. That the Spatial Development Framework and any amendments thereto when tabled for the new financial year, be noted.
4. That the tariffs as per tariff list be approved.
5. That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document be approved.
6. That the measurable performance objectives for 2025/2026 for operating revenue by source and by vote be approved.



7. That the relevant budget related policies, as listed in Clause 7 of the Budget and Reporting Regulations were reviewed which had no changes and will be submitted for approval together with the final budget submission.

### 3. Executive Summary

The Municipality's 2025/2026 Draft Consolidated budget amounts to R 313 282 329.50 consisting of an Operating budget of R313 282 329.50 (including capital grants received) resulting in a R0 balance after proposed tariff increases and a Capital budget of R 14 877 500.

The MTREF Budget position projection will be as follows for next three years resulting in a net R0 for all three years (taken into consideration any capital allocations made)

#### SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF - ODM

Revenue by Source	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Service charges - Water	R 35 000.00	R -	R -	R -	R -
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R 150 000.00	R 160 500.00	R 167 722.50
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 18 621 064.00	R 19 924 538.48	R 20 821 142.71
Sale of Goods and Rendering of Services	R 142 959 011.00	R 144 859 716.00	R 145 547 420.00	R 154 377 546.11	R 162 380 997.81
Agency services	R 13 825 039.00	R 13 825 039.00	R 13 950 699.00	R 14 578 480.46	R 15 234 512.08
Interest earned from Receivables	R 300 000.00	R 300 000.00	R 318 000.00	R 340 260.00	R 373 572.00
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 9 202 000.00	R 9 606 888.00	R 10 039 197.96
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 21 924 520.00	R 23 459 236.40	R 25 092 702.04
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 1 444 500.00	R 1 545 615.00	R 1 653 808.05
Operational Revenue	R 1 160 533.00	R 1 554 533.00	R 1 355 698.50	R 1 154 976.06	R 1 213 491.48
Transfer and subsidies - Operational	R 96 796 255.00	R 97 147 816.00	R 97 308 428.00	R 94 168 005.00	R 98 380 215.23
Transfers and subsidies - Capital (monetary allocations)	R 2 700 000.00	R 3 800 000.00	R 500 000.00	R -	R -
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R 2 960 000.00	R 2 880 000.00	R 2 628 000.00
	R 305 757 838.00	R 313 618 042.00	R 313 282 329.50	R 322 196 045.51	R 337 995 361.84

Expenditure by Type	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Employee related costs	R 168 688 144.00	R 161 218 782.00	R 178 977 563.00	R 188 714 047.45	R 198 906 737.11
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R 7 136 333.00	R 7 564 512.98	R 8 018 383.76
Bulk purchases - electricity	R -	R -	R -	R -	R -
Inventory consumed	R 47 074 773.00	R 54 754 585.00	R 46 121 416.00	R 48 098 475.72	R 50 280 498.58
Debt impairment	R -	R 100 000.00	R -	R -	R -
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R 3 696 786.00	R 3 697 678.62	R 3 726 826.41
Interest	R 2 422 236.00	R 2 401 236.00	R 1 427 236.00	R 1 135 803.62	R 1 182 763.89
Contracted services	R 38 158 214.00	R 38 273 791.00	R 33 745 300.00	R 29 478 034.25	R 30 475 571.04
Transfers and subsidies	R -	R 4 000 000.00	R 1 000 000.00	R 1 045 000.00	R 1 092 025.00
Operational costs	R 35 961 926.00	R 38 317 103.00	R 40 677 695.50	R 42 462 492.87	R 44 312 556.05
Other Losses	R 276 000.00	R 276 000.00	R -	R -	R -
	R 308 057 838.00	R 309 818 042.00	R 312 782 329.50	R 322 196 045.51	R 337 995 361.84

Surplus/(Deficit)	R 2 700 000.00	R 3 800 000.00	R 500 000.00	R -	R -
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## Proposed Tariff Increases

MFMA NT Budget Circular 02 of 2025 issued in March 2025 provided guidelines as follows:

- ▶ **Maximising the revenue generation** of the municipal revenue base
- ▶ Setting **cost-reflective tariffs**
- ▶ **Credibility** of Revenue
- ▶ **Employee** related costs
- ▶ **Grant Funding**
- ▶ Funding **Choices**
- ▶ **Unauthorised, Irregular , Fruitless and Wasteful Expenditure** reduction and implementation of consequence management

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**Inflation and cost reflective Increases** are proposed on all ODM tariffs except for the following:

- KWK Landfill site which tariffs are determined according to a cost tariff module to which the LM's agreed.
- Fire service contributions from Theewaterskloof LM, Cape Agulhas LM and Swellendam LM escalating according to agreements and will be reviewed in this upcoming year to align better to realistic expenditures incurred for rendering the service.
- Roads Agency fee determined according to Memorandum of Agreement

A synopsis on the **proposed tariff increases** include: (Based on current VAT%)

1. Firefighting = Majority 7% cost adjustment with exceptions towards fuel related expenditure
2. Additional = 7% inflation related
3. Environmental = cost reflective (Local municipalities: Cape Agulhas-, Theewaterskloof- and Overstrand- Municipality including private sector dumping)
4. Municipal Health = 7% inflation related
5. Roads = 7%
6. Waste at KWK = Cost as per agreement
7. Uilenkraalsmond resort = 7% (Excluding leaseholders charges)
8. Die Dam resort = 7% (Excluding leaseholder charges)

9. Leaseholder's chargers at the resorts adjustment to commence with the alignment with the MFMA guide of market related rent for rental properties, 50% adjustment on holiday homes at the resorts.

Landfill tariffs: Costing calculation conducted indicated that a reduction in identified tariffs and fixed cost is applicable in some instances for the financial year due to synergy and the collected dumping being anticipated by the three municipalities in the region making use of the landfill as a collective.

## 6. KARWYDERSKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF	TARIFF	% INCREASE	TARIFF	TARIFF
				2024/2025 (15% VAT EXCLUSIVE)	2024/2025 (15% VAT INCLUSIVE)		2025/2026 (VAT EXCLUSIVE)	2025/2026 (VAT INCLUSIVE)
				ROUNDED			ROUNDED	
KARWYDERSKRAAL	Tonne	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	None	Free of charge	Free of charge		Free of charge	Free of charge
	Tonne	Cost per tonne - Dumping of general Household waste - Private	8.07%	R324.50	R373.18	7.00%	R347.22	R399.30
	Tonne	Cost per Tonne-General Household Waste - All Municipalities	-7.54%	R164.78	R189.50	-19.50%	R152.54	R175.42
	Tonne	Cost per tonne - dumping building rubble (oversize/clean)	4.81%	R128.68	R147.98	4.79%	R134.85	R155.08
	Tonne	Cost per tonne - dumping contaminated builders rubble	16.48%	R349.74	R402.20	7.00%	R374.22	R430.36
	Tonne	Cost per tonne - rehabilitation contribution municipalities	4.53%	R23.52	R27.05	4.80%	R24.65	R28.35
		Annual fix cost contribution as per SLA - Overstrand LM	40.80%	R5 161 823	R5 936 096.58	-4.74%	R4 917 369	R5 654 974.35
		Annual fix cost contribution as per SLA - Theewaterskloof LM	41.55%	R1 379 424	R1 586 337.69	-7.84%	R1 461 959	R1 681 252.85
		Annual fix cost contribution as per SLA - Cape Agulhas LM	New	R577 951	R664 643.42	New	R739 869	R850 849.35
New Item	Per load	Composting blend	New	N/A	N/A	New	R541	R622.00
New Item	Per load	Reprint of Weighbridge slip	new	N/A	N/A	new	R157	R180.00

## Fire service contributions

The Budget Steering Committee discussed the following at the meeting on 24 March 2025:

- a) *Fire structural services, there will be an increase of cost involved to the B Municipalities going forward. That it be noted that the fee charged for the service rendered merely increase with inflation incrementally over the past few years, however the expansion and fully fledged service rendered is significantly more expensive. That the cost for these services to the B Municipalities, was re-calculated so that the tariff be cost reflective which the B's could compare if rendering the Fire Service themselves. (See table below how contributions will be phased in over two MTREF period)*

- b) Tariffs for these services for this financial year to be increased gradually in the outer years, aligning more to the actual costs.
- c) That engagements / communication be entered with the B-municipalities to discuss the affordability and the impact of the cost of delivering the services.

Annual cost	24/25	25/26	26/27	27/28
Reflected cost to local municipalities (TWK,CAM,SWD Muni's)	R20.2 m	R21.6 m	R23.1 m	R24.7 m
Current agreement (based on 6% projection)	R5.2 m	R5.6 m	R5.9 m	R 6.3 m
Proposed incremental alignment*	R5.2 m	R5.6 m	R8.7 m	R10 m

Based on the above simplified overview it is proposed that engagements be entered to address the mismatch in funding in delivering the services to the local municipalities.

### **Operational Expenditure**

The MTREF Operational Expenditure over the next three years are projected as follows using the CPI Inflation indicators provided by National Treasury, expect where specific contract agreements exist with escalation clauses.

- ▶ **CPI Inflation forecast.**
- ▶ 2025/26      4.4%
- ▶ 2026/27      4.6%
- ▶ 2027/28      4.5%

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Operational Expenditure: Current versus MTREF period 2025/20256-2027/2028

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COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 249 933.00	2 257 873.00	2 074 492.00	2 182 283.04	2 296 465.40
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	846 187.00	896 813.00	949 266.16	1 005 300.04
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 203 707.00	2 362 532.00	2 491 621.26	2 628 347.78
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 337 659.00	8 710 533.00	9 209 146.98	9 736 621.29
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 766 338.00	1 897 978.00	2 005 039.46	2 123 759.92
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 841 160.00	2 098 029.00	2 214 958.00	2 338 503.82
<b>Sub-Total</b>			<b>17 234 664.00</b>	<b>17 252 904.00</b>	<b>18 040 377.00</b>	<b>19 052 314.90</b>	<b>20 128 998.25</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 357 462.00	1 447 439.00	1 532 898.41	1 623 421.92
4001	CORPORATE SERVICES	Corporate Support	5 098 682.00	5 338 702.00	5 959 864.00	6 297 801.36	6 656 413.75
4002	CORPORATE SERVICES	Human Resources	5 337 595.00	6 090 291.00	5 939 159.00	6 266 119.34	6 612 048.20
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 816 062.00	4 313 612.00	4 292 985.00	4 387 078.40	4 612 842.17
4004	CORPORATE SERVICES	Information Services	3 430 250.00	3 394 500.00	3 690 250.00	3 814 011.25	3 983 841.76
<b>Sub-Total</b>			<b>20 035 401.00</b>	<b>20 494 567.00</b>	<b>21 329 697.00</b>	<b>22 297 908.76</b>	<b>23 488 567.81</b>
5000	FINANCE	Executive (Finance)	1 344 556.00	1 345 656.00	1 419 330.00	1 503 522.10	1 592 720.88
5001	FINANCE	Financial Support	451 378.00	4 256 078.00	490 061.00	519 269.66	550 220.08
5002	FINANCE	Financial Services	18 962 193.00	21 011 225.00	20 327 865.50	21 326 696.78	22 388 852.89
5003	FINANCE	Revenue	20 000.00	44 000.00	23 000.00	24 035.00	25 116.58
5004	FINANCE	Expenditure	3 550 902.00	3 552 902.00	3 742 200.00	3 900 003.85	4 067 221.90
5005	FINANCE	Supply Chain Management	4 619 098.00	4 127 398.00	4 973 444.00	5 267 728.60	5 579 513.19
<b>Sub-Total</b>			<b>28 948 127.00</b>	<b>34 337 259.00</b>	<b>30 975 900.50</b>	<b>32 541 255.99</b>	<b>34 203 645.51</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	2 072 023.00	1 419 617.00	1 550 924.18	1 642 338.23
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	186 260.00	135 750.00	141 858.75	148 242.39
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	21 004 405.00	25 571 075.00	23 199 247.14	24 410 425.85
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	182 373.00	193 315.38	204 914.30
6004	COMMUNITY SERVICES	Environmental Management	3 759 473.00	3 769 473.00	3 932 260.00	4 118 967.90	4 345 366.23
6005	COMMUNITY SERVICES	Solid Waste	9 287 391.00	9 182 391.00	8 387 462.00	8 334 197.79	8 656 986.69
6006	COMMUNITY SERVICES	Emergency Services	44 963 031.00	45 066 537.00	47 674 015.00	50 134 756.64	52 815 971.72
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 828 635.00	23 779 935.00	21 439 607.00	20 920 863.27	21 952 500.46
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	132 489 955.00	133 694 196.00	139 710 434.82	145 997 404.41
<b>Sub-Total</b>			<b>236 839 646.00</b>	<b>237 733 312.00</b>	<b>242 436 355.00</b>	<b>248 304 565.87</b>	<b>260 174 150.28</b>
<b>TOTAL OPERATING EXPENDITURE</b>			<b>303 057 838.00</b>	<b>309 818 042.00</b>	<b>312 782 329.50</b>	<b>322 196 045.51</b>	<b>337 995 361.84</b>

The MTREF Operational Revenue projection, including proposed tariff increases are projected as follows:

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
3003	MUNICIPAL MANAGER	Council Expenditure	42 938 094.00	42 938 094.00	34 820 500.00	33 135 863.46	34 245 377.31
<b>Sub-Total</b>			<b>42 938 094.00</b>	<b>42 938 094.00</b>	<b>34 820 500.00</b>	<b>33 135 863.46</b>	<b>34 245 377.31</b>
4001	CORPORATE SERVICES	Corporate Support	42 200.00	44 200.00	46 874.00	50 096.33	52 350.66
<b>Sub-Total</b>			<b>42 200.00</b>	<b>44 200.00</b>	<b>46 874.00</b>	<b>50 096.33</b>	<b>52 350.66</b>
5002	FINANCE	Financial Services	75 150 500.00	76 907 766.00	79 545 690.00	78 358 783.88	81 877 783.07
5003	FINANCE	Revenue	70 000.00	80 000.00	90 100.00	96 407.00	100 745.32
5004	FINANCE	Expenditure	35 000.00	35 000.00	37 100.00	39 697.00	41 483.07
<b>Sub-Total</b>			<b>75 255 500.00</b>	<b>77 022 766.00</b>	<b>79 672 890.00</b>	<b>78 494 887.88</b>	<b>82 020 011.45</b>
6002	COMMUNITY SERVICES	Municipal Health	4 079 202.00	4 179 202.00	4 406 804.00	4 644 440.00	4 892 080.18
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	193 273.00	201 970.29	211 058.95
6004	COMMUNITY SERVICES	Environmental Management	130 000.00	130 000.00	137 800.00	147 446.00	154 081.07
6005	COMMUNITY SERVICES	Solid Waste	14 950 000.00	17 408 938.00	18 621 064.00	19 924 538.48	20 821 142.71
6006	COMMUNITY SERVICES	Emergency Services	11 857 554.00	13 397 554.00	13 133 632.00	15 867 201.00	17 636 025.05
6007	COMMUNITY SERVICES	Led, Tourism and Resorts	21 133 000.00	22 025 000.00	28 055 296.50	30 019 167.26	31 965 830.08
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	132 489 955.00	133 694 196.00	139 710 434.82	145 997 404.39
<b>Sub-Total</b>			<b>184 822 044.00</b>	<b>189 812 982.00</b>	<b>198 242 065.50</b>	<b>210 515 197.84</b>	<b>221 677 622.42</b>
<b>TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)</b>			<b>303 057 838.00</b>	<b>309 818 042.00</b>	<b>312 782 329.50</b>	<b>322 196 045.51</b>	<b>337 995 361.84</b>
<b>CAPITAL GRANTS</b>			<b>2 700 000.00</b>	<b>3 800 000.00</b>	<b>500 000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>305 757 838.00</b>	<b>313 618 042.00</b>	<b>313 282 329.50</b>	<b>322 196 045.51</b>	<b>337 995 361.84</b>

### **Equitable Share**

The equitable share allocation will increase as follows over the medium term; however, the increases are not in alignment with actual expenditure and inflation projections for the period under review.

Period allocation	25/26	26/27	27/28
Equitable share	R88 359 000	R90 667 000	R94 774 000

DORA allocation: Equitable share directed to specific services and additional grants allocated.

<b>Analysis of E/S</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
Institutional component	18 815 145	18 607 452	19 453 153
Community Service - Health	2 760 815	2 730 340	2 854 433
Communit Service - Fire	6 145 040	6 077 208	6 353 414
	9 521 627	9 959 622	9 959 622
RSC Levy	60 638 000	63 252 000	66 113 000
<b>Equitable Share</b>	<b>R 88 359 000.00</b>	<b>R 90 667 000.00</b>	<b>R 94 774 000.00</b>
RRAMS	R 3 107 000.00	R 3 249 000.00	R 3 395 000.00
FMG	R 1 000 000.00	R 1 200 000.00	R 1 300 000.00
EPWP	R 1 500 000.00	R -	R -
<b>TOTAL DORA ALLOCATIONS</b>	<b>R 93 966 000.00</b>	<b>R 95 116 000.00</b>	<b>R 99 469 000.00</b>

### **MTREF Revenue and Expenditure**

Total operating revenue and expenditure **impact**, breakdown as follows:

Primary Operating Budget revenue- and expenditure categories reflect the following year- on-year budget value increased with insignificantly with less than 1% (estimated 2025/26 vs. adjusted 2024/2025 budget):

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26 LONG STREET / PRIVATE BAG X22  
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## Budget position – ODM (Excluding Roads Agency)

### SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF EXCLUDING ROADS AGENCY

Revenue by Source	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Service charges - Electricity	R -	R -	R -	R -	R -
Service charges - Water	R 35 000.00	R -	R -	R -	R -
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R 150 000.00	R 160 500.00	R 167 722.50
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 18 621 064.00	R 19 924 538.48	R 20 821 142.71
Sale of Goods and Rendering of Services	R 10 469 056.00	R 12 369 761.00	R 11 853 224.00	R 14 667 111.29	R 16 383 593.42
Agency services	R 13 825 039.00	R 13 825 039.00	R 13 950 699.00	R 14 578 480.46	R 15 234 512.08
Interest earned from Receivables	R 300 000.00	R 300 000.00	R 318 000.00	R 340 260.00	R 373 572.00
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 9 202 000.00	R 9 606 888.00	R 10 039 197.96
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 21 924 520.00	R 23 459 236.40	R 25 092 702.04
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 1 444 500.00	R 1 545 615.00	R 1 653 808.05
Operational Revenue	R 1 160 533.00	R 1 554 533.00	R 1 355 698.50	R 1 154 976.06	R 1 213 491.48
Transfer and subsidies - Operational	R 96 796 255.00	R 97 147 816.00	R 97 308 428.00	R 94 168 005.00	R 98 390 215.23
Transfers and subsidies - Capital (monetary allocations)	R 2 700 000.00	R 3 800 000.00	R 500 000.00	R -	R -
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R 2 960 000.00	R 2 880 000.00	R 2 628 000.00
	<b>R 173 267 883.00</b>	<b>R 181 128 087.00</b>	<b>R 179 588 133.50</b>	<b>R 182 485 610.69</b>	<b>R 191 997 957.46</b>

Expenditure by Type	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Employee related costs	R 95 963 089.00	R 94 293 727.00	R 107 309 563.00	R 113 751 854.45	R 120 588 427.41
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R 7 136 333.00	R 7 564 512.98	R 8 018 383.76
Bulk purchases - electricity	R -	R -	R -	R -	R -
Inventory consumed	R 5 257 900.00	R 5 036 089.00	R 4 460 220.00	R 4 660 479.90	R 4 869 751.50
Debt impairment	R -	R 100 000.00	R -	R -	R -
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R 3 696 786.00	R 3 697 678.62	R 3 726 826.41
Interest	R 2 117 236.00	R 2 096 236.00	R 1 097 236.00	R 741 882.62	R 751 725.89
Contracted services	R 33 478 214.00	R 34 694 401.00	R 29 065 300.00	R 24 607 684.25	R 25 406 305.29
Transfers and subsidies	R -	R 4 000 000.00	R -	R -	R -
Operational costs	R 23 274 899.00	R 26 631 089.00	R 26 322 695.50	R 27 461 517.87	R 28 636 537.17
	<b>R 170 567 883.00</b>	<b>R 177 328 087.00</b>	<b>R 179 088 133.50</b>	<b>R 182 485 610.69</b>	<b>R 191 997 957.43</b>
Surplus/(Deficit)	<b>R 2 700 000.00</b>	<b>R 3 800 000.00</b>	<b>R 500 000.00</b>	<b>R -</b>	<b>R -</b>

## Budget position – Roads Agency

### SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF ROADS AGENCY

Revenue by Source	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Sale of Goods and Rendering of Services	R 132 489 955.00	R 132 489 955.00	R 133 694 196.00	R 139 710 434.82	R 145 997 404.39
	<b>R 132 489 955.00</b>	<b>R 132 489 955.00</b>	<b>R 133 694 196.00</b>	<b>R 139 710 434.82</b>	<b>R 145 997 404.39</b>

Expenditure by Type	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Employee related costs	R 72 725 055.00	R 66 925 055.00	R 71 668 000.00	R 74 962 193.00	R 78 318 309.70
Inventory consumed	R 41 816 873.00	R 49 718 496.00	R 41 661 196.00	R 43 437 995.82	R 45 410 747.08
Interest	R 305 000.00	R 305 000.00	R 330 000.00	R 393 921.00	R 431 038.00
Contracted services	R 4 680 000.00	R 3 579 390.00	R 4 680 000.00	R 4 870 350.00	R 5 069 265.75
Transfers and subsidies	R -	R -	R 1 000 000.00	R 1 045 000.00	R 1 092 025.00
Operational costs	R 12 687 027.00	R 11 686 014.00	R 14 355 000.00	R 15 000 975.00	R 15 676 018.88
Other Losses	R 276 000.00	R 276 000.00	R -	R -	R -
	<b>R 132 489 955.00</b>	<b>R 132 489 955.00</b>	<b>R 133 694 196.00</b>	<b>R 139 710 434.82</b>	<b>R 145 997 404.41</b>

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**Operating per department (Revenue)**

Movement in % of budget (2024/2025 vs 2025/2026)

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	ORIGINAL BUDGET 2025/26	% Change
3003	MUNICIPAL MANAGER	Council Expenditure	42 938 094.00	26 42 938 094.00	34 820 500.00	-19%
<b>Sub-Total</b>			<b>42 938 094.00</b>	<b>26 42 938 094.00</b>	<b>34 820 500.00</b>	<b>-19%</b>
4001	CORPORATE SERVICES	Corporate Support	42 200.00	44 200.00	46 874.00	6%
<b>Sub-Total</b>			<b>42 200.00</b>	<b>44 200.00</b>	<b>46 874.00</b>	<b>6%</b>
5002	FINANCE	Financial Services	75 150 500.00	76 907 766.00	79 545 690.00	3%
5003	FINANCE	Revenue	70 000.00	80 000.00	90 100.00	13%
5004	FINANCE	Expenditure	35 000.00	35 000.00	37 100.00	6%
<b>Sub-Total</b>			<b>75 255 500.00</b>	<b>77 022 766.00</b>	<b>79 672 890.00</b>	<b>3%</b>
6002	COMMUNITY SERVICES	Municipal Health	4 079 202.00	4 179 202.00	4 406 804.00	5%
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	193 273.00	6%
6004	COMMUNITY SERVICES	Environmental Management	130 000.00	130 000.00	137 800.00	6%
6005	COMMUNITY SERVICES	Solid Waste	14 950 000.00	17 408 938.00	18 621 064.00	7%
6006	COMMUNITY SERVICES	Emergency Services	11 857 554.00	13 397 554.00	13 133 632.00	-2%
6007	COMMUNITY SERVICES	Led, Tourism and Resorts	21 133 000.00	22 025 000.00	28 055 296.50	27%
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	132 489 955.00	133 694 196.00	1%
<b>Sub-Total</b>			<b>184 822 044.00</b>	<b>189 812 982.00</b>	<b>198 242 065.50</b>	<b>4%</b>
<b>TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)</b>			<b>303 057 838.00</b>	<b>309 818 042.00</b>	<b>312 782 329.50</b>	<b>1%</b>
<b>CAPITAL GRANTS</b>			<b>2 700 000.00</b>	<b>3 800 000.00</b>	<b>500 000.00</b>	<b>-87%</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>305 757 838.00</b>	<b>313 618 042.00</b>	<b>313 282 329.50</b>	<b>0%</b>

**Operating per department (Expenditure)**

Movement in % of budget (2024/2025 vs 2025/2026)

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	ORIGINAL BUDGET 2025/26	%Change
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 249 933.00	2 257 873.00	2 074 492.00	-8%
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	846 167.00	896 813.00	6%
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 203 707.00	2 362 532.00	7%
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 337 659.00	8 710 533.00	4%
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 766 338.00	1 897 978.00	7%
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 841 160.00	2 098 029.00	14%
<b>Sub-Total</b>			<b>17 234 664.00</b>	<b>17 252 904.00</b>	<b>18 040 377.00</b>	<b>5%</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 357 462.00	1 447 439.00	7%
4001	CORPORATE SERVICES	Corporate Support	5 098 682.00	5 338 702.00	5 959 864.00	12%
4002	CORPORATE SERVICES	Human Resources	5 337 595.00	6 090 291.00	5 939 159.00	-2%
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 816 062.00	4 313 612.00	4 292 985.00	0%
4004	CORPORATE SERVICES	Information Services	3 430 250.00	3 394 500.00	3 690 250.00	9%
<b>Sub-Total</b>			<b>20 035 401.00</b>	<b>20 494 567.00</b>	<b>21 329 697.00</b>	<b>4%</b>
5000	FINANCE	Executive (Finance)	1 344 556.00	1 345 656.00	1 419 330.00	5%
5001	FINANCE	Financial Support	451 378.00	4 256 078.00	490 061.00	-88%
5002	FINANCE	Financial Services	18 962 193.00	21 011 225.00	20 327 865.50	-3%
5003	FINANCE	Revenue	20 000.00	44 000.00	23 000.00	-48%
5004	FINANCE	Expenditure	3 550 902.00	3 552 902.00	3 742 200.00	5%
5005	FINANCE	Supply Chain Management	4 619 098.00	4 127 398.00	4 973 444.00	20%
<b>Sub-Total</b>			<b>28 948 127.00</b>	<b>34 337 259.00</b>	<b>30 975 900.50</b>	<b>-10%</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	2 072 023.00	1 419 617.00	-31%
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	186 260.00	135 750.00	-27%
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	21 004 405.00	25 571 075.00	22%
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	182 373.00	0%
6004	COMMUNITY SERVICES	Environmental Management	3 759 473.00	3 769 473.00	3 932 260.00	4%
6005	COMMUNITY SERVICES	Solid Waste	9 287 391.00	9 182 391.00	8 387 462.00	-9%
6006	COMMUNITY SERVICES	Emergency Services	44 963 031.00	45 066 537.00	47 674 015.00	6%
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 828 635.00	23 779 935.00	21 439 607.00	-10%
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	132 489 955.00	133 694 196.00	1%
<b>Sub-Total</b>			<b>236 839 646.00</b>	<b>237 733 312.00</b>	<b>242 436 355.00</b>	<b>2%</b>
<b>TOTAL OPERATING EXPENDITURE</b>			<b>303 057 838.00</b>	<b>309 818 042.00</b>	<b>312 782 329.50</b>	<b>1%</b>





### **Employee Related Cost**

The South African Local Government Bargain Council Circular notice for 2024 on the annual increases in terms of the collective wage agreement was published for the next three years. Inflation according to the Budget Circular No 02 of 2025 ( March 2025) CPI for 2025 is projected at 4.4%.

In terms of the Upper limits for Senior Managers, a 3% cost of living adjustment for the 2025/26 municipal financial year have been provisioned.

The effect on the Budget if 4.4% (NT-CPI 2025/2026) is considered for increments in addition to, a notch increase provision of 1.5% added to the accumulated amount (including critical vacancies will result in a total cost of **R103 173 325** (excluding Roads Agency) and including a 3% increase on the Sect 57 appointee's employee cost. :

In instances were municipalities who cannot afford the implementation on salaries adjustment, may apply for exemption. Municipalities that want to apply for exemption are requested to inform SALGA of such a decision as soon as possible, but not later than 31 May annually.

The Budget Steering committee could consider the above and after assessing all the budget needs to provide for an efficient service delivery, a 1.5% adjustment for notch increases and medical contributions will be accommodated.

### **Remuneration of Councillors**

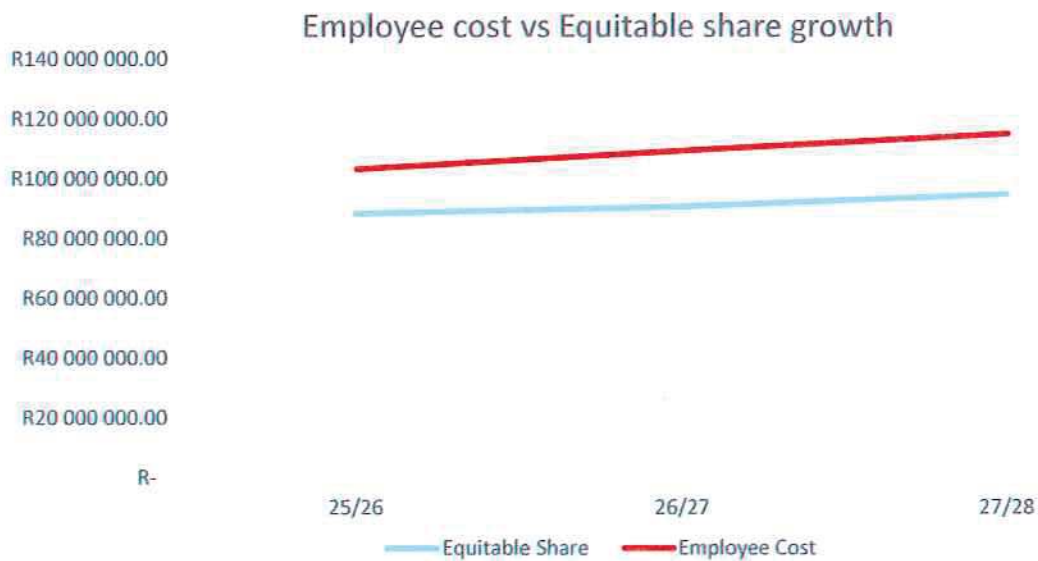
National Treasury advised municipalities to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act and thus a projected 3% increase on Councillors remuneration was provided.

A comparison between the combined ODM's Employee Cost and % increases and Equitable share allocation pictures a concerning future as illustrated below over the medium term:

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As illustrated above, it is evident that the municipality is not solely reliable on equitable share to pay remuneration commitments to staff, since the allocation is insufficient in this regard. Other own revenue sources and agency services assist in filling the shortage gap. This gap is unfortunately growing bigger and bigger every year and causes great risk for the future sustainability.

**CAPITAL BUDGET**

OVERBERG DISTRICT MUNICIPALITY  
 26 LONG STREET / PRIVATE BAG X22  
 BREDASDORP 7280



31 MAR 2025

The ODM funding and reserve policy determines as follows:

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**6.6.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE**

The capital budget can be funded by way of own contributions, grants, public contributions as well as external loans.

**Own Contributions**

The capital budget financed from own contributions must primarily be funded from the Capital Replacement Reserve.

Notwithstanding the above the capital budget or portions thereof may also be funded from surplus cash. The allocations of the funding sources from own contributions are determined during the budget process.

As in the prior financial year a CRR will be utilised as a funding mechanism for Capital acquisitions.

It was proposed that Capital projects be funded from this reserve and that at the end of each financial year, it be determine according to the AFS what amount is available to be transferred to commit to this purpose.

An amount of R5 929 397 was contributed to the CRR to the initial R21 000 000 reserve. Any general gains from future sales of land are also to be transferred to the CRR which could be used to fund acquisition of further assets.

The Capital Programme over the 2025/2026-2027/2028 MTREF period will be funded as per table below.

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 5 177 500.00
Revenue	2	R -
External Loans	3	R 9 200 000.00
Grants	4	R 500 000.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 14 877 500.00</b>

Capital Projects for the 2025/2026-2027/2028 MTREF period is illustrated on the below table.

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

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2025/26	BUDGET 2026/27	BUDGET 2027/28
1 COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Furniture and Office Equipment	1	R35 000.00	R35 000.00	R35 000.00
2 CORPORATE SERVICES - SUPPORT SERV	DC3 Septic tank	1	R160 000.00	R0.00	R0.00
3 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	1	R400 000.00	R0.00	R0.00
4 EMERGENCY SERVICES	DC3 Bunker Gear	1	R400 000.00	R0.00	R0.00
5 EMERGENCY SERVICES	DC3 Training Centre Training Management System	1	R250 000.00	R0.00	R0.00
6 EMERGENCY SERVICES	DC3 Rescue Equipment	1	R150 000.00	R0.00	R0.00
7 EMERGENCY SERVICES	DC3 Capacity Project	4	R500 000.00	R0.00	R0.00
8 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicle - Rollbar and rubberised loadbin	1	R11 000.00	R35 000.00	R3 000.00
9 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Inspections and data gateherring-Tablets	1	R20 000.00	R2 500.00	R1 500.00
10 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Spillkit (Sect 30)	1	R7 000.00	R15 000.00	R85 000.00
11 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Weighbridge software program	1	R200 000.00	R0.00	R0.00
12 ICT SERVICES	DC3 Fingerprint system	1	R500 000.00	R0.00	R0.00
13 ICT SERVICES	DC Council Chamber Hybrid System	1	R600 000.00	R0.00	R0.00
14 ICT SERVICES	DC3 Computer Equipment	1	R260 000.00	R0.00	R0.00
15 IDP AND COMMUNICATION	DC3 Sound Equipment	1	R20 000.00	R0.00	R0.00
16 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R150 000.00	R0.00	R0.00
17 LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	1	R100 000.00	R0.00	R0.00
18 MUNICIPAL HEALTH SERVICES	DC3 Vehicle	1	R600 000.00	R0.00	R0.00
19 MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	1	R150 000.00	R0.00	R0.00
20 MUNICIPAL HEALTH SERVICES	DC3 Office Refurbishment	1	R1 120 000.00	R0.00	R0.00
21 PERFORMANCE AND RISK MANAGEMENT	DC3 Computer Equipment	1	R2 500.00	R0.00	R0.00
22 SOLID WASTE MANAGEMENT	DC3 Cell 5	3	R9 200 000.00	R20 000 000.00	R20 000 000.00
23 SUPPLY CHAIN MANAGEMENT	DC3 Camera System	1	R42 000.00	R0.00	R0.00
			<b>R14 877 500.00</b>	<b>R20 087 500.00</b>	<b>R20 124 500.00</b>



All projects are categorised per the directorate areas as tabled below. It is evident that the majority of the funding as well as the larger number of projects are focussed towards the service delivery arm of the municipality, as per the strategic objectives.

SUMMARY	DESCRIPTION	BUDGET 2025/26
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	1 Project/s	R160 000.00
EMERGENCY SERVICES	5 Project/s	R1 700 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	4 Project/s	R238 000.00
ICT SERVICES	3 Project/s	R1 360 000.00
IDP AND COMMUNICATION	1 Project/s	R20 000.00
LED, TOURISM, RESORTS AND EPWP	2 Project/s	R250 000.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R1 870 000.00
PERFORMANCE AND RISK MANAGEMENT	1 Project/s	R2 500.00
SOLID WASTE MANAGEMENT	1 Project/s	R9 200 000.00
SUPPLY CHAIN MANAGEMENT	1 Project/s	R42 000.00
		R14 877 500.00

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## 4. Budget Tables

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The adjustment budget tables compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR) (Schedule B), are attached per annexure "A" and listed below:

**TABLE A1 – Budget Summary**

DC3 Overberg - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	10 091	12 335	16 576	15 205	17 559	17 559	17 559	18 771	20 085	20 989
Investment revenue	2 558	5 904	8 163	7 600	8 600	8 600	8 600	9 202	9 607	10 039
Transfer and subsidies - Operational	202 470	206 478	214 909	96 796	97 148	97 148	97 148	97 308	94 168	98 390
Other own revenue	52 775	43 380	43 815	183 457	186 511	186 511	186 511	187 501	198 336	208 577
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>267 893</b>	<b>268 097</b>	<b>283 463</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>
Employee costs	122 709	134 415	145 558	168 688	161 219	161 219	161 219	178 978	188 714	198 907
Remuneration of councillors	5 872	6 195	6 763	6 796	6 796	6 796	6 796	7 136	7 565	8 018
Depreciation and amortisation	3 732	4 005	4 464	3 681	3 681	3 681	3 681	3 697	3 698	3 727
Interest	3 492	3 006	2 255	2 422	2 401	2 401	2 401	1 427	1 136	1 183
Inventory consumed and bulk purchases	50 890	48 334	48 278	47 075	54 755	54 755	54 755	46 121	48 098	50 280
Transfers and subsidies	1 393	1 811	2 300	-	4 000	4 000	4 000	1 000	1 045	1 092
Other expenditure	56 530	58 367	58 921	74 396	76 967	76 967	76 967	74 423	71 941	74 788
<b>Total Expenditure</b>	<b>244 617</b>	<b>256 134</b>	<b>268 539</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>
<b>Surplus/(Deficit)</b>	<b>23 276</b>	<b>11 963</b>	<b>14 924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	1 116	1 219	1 961	2 700	3 800	3 800	3 800	500	-	-
Transfers and subsidies - capital (in-kind)	980	85	17	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>9 537</b>	<b>7 671</b>	<b>12 191</b>	<b>11 505</b>	<b>13 870</b>	<b>13 870</b>	<b>13 870</b>	<b>14 878</b>	<b>20 088</b>	<b>20 125</b>
Transfers recognised - capital	1 116	1 219	1 961	2 700	3 800	3 800	3 800	500	-	-
Borrowing	2 948	367	4 487	1 500	1 500	1 500	1 500	9 200	20 000	20 000
Internally generated funds	5 474	6 085	5 742	7 305	8 570	8 570	8 570	5 178	88	125
<b>Total sources of capital funds</b>	<b>9 537</b>	<b>7 671</b>	<b>12 191</b>	<b>11 505</b>	<b>13 870</b>	<b>13 870</b>	<b>13 870</b>	<b>14 878</b>	<b>20 088</b>	<b>20 125</b>
<b>Financial position</b>										
Total current assets	77 878	97 929	91 455	76 587	85 626	85 626	85 626	77 631	82 643	87 156
Total non current assets	106 441	107 685	115 311	129 546	126 426	126 426	126 426	138 912	156 685	174 549
Total current liabilities	27 056	44 410	33 211	43 569	35 597	35 597	35 597	31 921	33 730	36 987
Total non current liabilities	70 399	61 074	56 522	59 047	55 623	55 623	55 623	63 289	84 265	103 385
Community wealth/Equity	86 863	100 131	117 033	103 519	120 833	120 833	120 833	121 333	121 333	121 333
<b>Cash flows</b>										
Net cash from (used) operating	(2 899)	44 783	6 917	(425)	(6 318)	1 331	1 331	1 695	3 380	3 785
Net cash from (used) investing	(4 305)	2 852	(11 902)	(1 605)	(3 970)	(3 970)	(3 970)	(11 918)	(17 208)	(17 497)
Net cash from (used) financing	(3 939)	(4 631)	(5 367)	(3 206)	(3 206)	(3 204)	(3 204)	2 099	18 703	18 800
<b>Cash/cash equivalents at the year end</b>	<b>44 932</b>	<b>87 936</b>	<b>77 585</b>	<b>66 290</b>	<b>58 032</b>	<b>71 742</b>	<b>71 742</b>	<b>63 618</b>	<b>68 493</b>	<b>72 861</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	44 932	87 936	77 585	66 290	71 742	71 742	71 742	63 618	68 493	72 861
Application of cash and investments	3 105	31 083	21 405	28 315	16 476	15 599	15 599	11 045	10 481	9 845
<b>Balance - surplus (shortfall)</b>	<b>41 826</b>	<b>56 853</b>	<b>56 180</b>	<b>37 975</b>	<b>55 266</b>	<b>56 143</b>	<b>56 143</b>	<b>52 573</b>	<b>58 012</b>	<b>63 016</b>
<b>Asset management</b>										
Asset register summary (WDV)	84 249	87 388	94 491	107 123	106 990	104 680		115 861	132 251	148 649
Depreciation	3 732	4 005	4 464	3 681	3 681	3 681		3 697	3 698	3 727
Renewal and Upgrading of Existing Assets	4 613	1 783	7 225	6 415	6 654	6 654		12 549	20 070	20 038
Repairs and Maintenance	10 063	5 377	5 821	10 263	10 450	10 450		10 262	10 515	10 983
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-		-	-	-
Revenue cost of free services provided	-	-	-	-	-	-		-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

## TABLE A2 – Budget Financial Performance (Standard Classification)

DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		116 720	112 420	117 104	119 436	121 805	121 805	114 540	111 601	116 318
Executive and council		23 225	12 247	13 632	42 938	42 938	42 938	34 821	33 136	34 245
Finance and administration		93 494	100 173	103 472	76 498	78 867	78 867	79 720	78 545	82 072
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 444	25 645	27 493	38 752	41 784	41 784	46 289	50 733	54 705
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		16 771	18 889	21 241	21 133	22 025	22 025	28 055	30 019	31 866
Public safety		5 265	5 854	5 325	13 358	15 398	15 398	13 634	15 867	17 636
Housing		-	-	-	-	-	-	-	-	-
Health		408	902	926	4 262	4 362	4 362	4 600	4 846	5 103
<i>Economic and environmental services</i>		119 344	119 762	125 883	132 620	132 620	132 620	133 832	139 658	146 151
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		119 344	119 725	125 874	132 490	132 490	132 490	133 694	139 710	145 997
Environmental protection		-	37	10	130	130	130	138	147	154
<i>Trading services</i>		11 480	11 575	14 961	14 950	17 409	17 409	18 621	19 925	20 821
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 480	11 575	14 961	14 950	17 409	17 409	18 621	19 925	20 821
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	269 988	269 402	285 441	305 758	313 618	313 618	313 282	322 196	337 995
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		52 893	55 769	58 253	66 666	72 577	72 577	70 003	73 579	77 488
Executive and council		12 403	10 438	11 273	11 383	11 442	11 442	11 682	12 341	13 038
Finance and administration		38 970	43 736	45 243	53 082	58 931	58 931	55 959	58 747	61 621
Internal audit		1 520	1 595	1 737	2 201	2 204	2 204	2 363	2 492	2 628
<i>Community and public safety</i>		66 142	71 825	75 967	89 089	90 033	90 033	94 867	94 448	99 384
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		15 722	16 601	17 216	21 829	23 780	23 780	21 440	20 921	21 953
Public safety		34 848	37 740	40 702	44 963	45 067	45 067	47 674	50 135	52 816
Housing		-	-	-	-	-	-	-	-	-
Health		15 572	17 484	18 049	22 286	21 187	21 187	25 753	23 393	24 615
<i>Economic and environmental services</i>		115 520	119 257	125 423	138 015	138 026	138 026	139 524	145 834	152 487
Planning and development		729	1 415	1 586	1 766	1 766	1 766	1 898	2 005	2 124
Road transport		111 867	114 791	120 627	132 490	132 490	132 490	133 694	139 710	145 997
Environmental protection		2 924	3 051	3 210	3 759	3 769	3 769	3 932	4 119	4 345
<i>Trading services</i>		10 062	9 283	8 896	9 287	9 182	9 182	8 387	8 334	8 657
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 062	9 283	8 896	9 287	9 182	9 182	8 387	8 334	8 657
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	244 617	256 134	268 539	303 058	309 818	309 818	312 782	322 196	337 995
<b>Surplus/(Deficit) for the year</b>		25 371	13 267	16 902	2 700	3 800	3 800	500	(0)	0

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**TABLE A3 - Budget Financial Performance (Rev & Exp by Municipal Vote)**

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

R thousand	Vote Description	Ref	2021/22		2022/23		2023/24		Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
<b>Revenue by Vote</b>													
	Vote 1 - Municipal Manager		23 460	12 247	13 632	42 938	42 938	42 938	42 938	34 821	33 136	34 245	
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Corporate Services		30	33	101	42	44	44	44	47	50	52	
	Vote 4 - Finance		93 230	100 140	103 371	76 456	78 823	78 823	78 823	79 673	78 495	82 020	
	Vote 5 - Community Services		153 269	156 982	168 337	186 322	191 813	191 813	191 813	198 742	210 515	221 678	
	Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	
	Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
	<b>Total Revenue by Vote</b>	2	<b>288 988</b>	<b>269 402</b>	<b>285 441</b>	<b>305 758</b>	<b>313 618</b>	<b>313 618</b>	<b>313 618</b>	<b>313 282</b>	<b>322 196</b>	<b>337 995</b>	
<b>Expenditure by Vote to be appropriated</b>													
	Vote 1 - Municipal Manager	1	15 897	14 592	15 972	17 235	17 253	17 253	17 253	18 040	19 052	20 129	
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Corporate Services		11 110	13 513	15 593	20 036	20 496	20 496	20 496	21 330	22 298	23 489	
	Vote 4 - Finance		25 055	27 630	26 841	28 948	34 337	34 337	34 337	30 976	32 541	34 204	
	Vote 5 - Community Services		192 555	200 400	210 134	236 840	237 733	237 733	237 733	242 436	248 305	260 174	
	Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	
	Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
	<b>Total Expenditure by Vote</b>	2	<b>244 617</b>	<b>268 539</b>	<b>268 539</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 186</b>	<b>337 995</b>	
	<b>Surplus/(Deficit) for the year</b>	2	<b>25 371</b>			<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>	

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## TABLE A4 - Budget Financial Performance (Revenue & Expenditure)

DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	278	711	812	-	-	-	-	-	-	-
Service charges - Water	2	-	35	40	35	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	704	680	220	150	150	150	150	161	168
Service charges - Waste Management	2	9 812	10 884	15 064	14 950	17 409	17 409	17 409	18 621	19 925	20 821
Sale of Goods and Rendering of Services		7 464	9 116	10 001	142 959	144 890	144 890	144 890	145 547	154 378	162 381
Agency services		11 501	12 006	12 909	13 825	13 825	13 825	13 825	13 951	14 578	15 235
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	222	300	300	300	300	318	340	374
Interest earned from Current and Non Current Assets		2 558	5 904	8 163	7 600	8 600	8 600	8 600	9 202	9 607	10 039
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 458	12 849	13 812	14 062	14 722	14 722	14 722	21 925	23 459	25 093
Licence and permits		225	746	758	1 250	1 350	1 350	1 350	1 445	1 546	1 654
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		361	819	2 848	1 161	1 585	1 585	1 585	1 356	1 155	1 213
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		202 470	206 478	214 909	96 796	97 148	97 148	97 148	97 308	94 168	98 390
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 215	691	2	-	-	-	-	-	-	-
Gains on disposal of Assets		11 724	-	-	9 900	9 900	9 900	9 900	2 960	2 880	2 628
Other Gains		5 827	7 154	3 261	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>267 893</b>	<b>268 097</b>	<b>283 463</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>
<b>Expenditure</b>											
Employee related costs	2	122 709	134 415	145 558	168 688	161 219	161 219	161 219	178 978	188 714	198 907
Remuneration of councillors		5 872	6 195	6 763	6 796	6 796	6 796	6 796	7 136	7 565	8 018
Bulk purchases - electricity	2	329	456	485	-	-	-	-	-	-	-
Inventory consumed	8	50 561	47 879	47 783	47 075	54 755	54 755	54 755	46 121	48 098	50 280
Debt impairment	3	67	76	853	-	100	100	100	-	-	-
Depreciation and amortisation		3 732	4 005	4 464	3 681	3 681	3 681	3 681	3 697	3 698	3 727
Interest		3 492	3 008	2 255	2 422	2 401	2 401	2 401	1 427	1 136	1 183
Contracted services		23 797	28 322	28 650	38 158	38 274	38 274	38 274	33 745	29 478	30 476
Transfers and subsidies		1 393	1 811	2 300	-	4 000	4 000	4 000	1 000	1 045	1 092
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		31 858	29 443	28 793	35 962	38 317	38 317	38 317	40 678	42 462	44 313
Losses on disposal of Assets		807	526	624	-	-	-	-	-	-	-
Other Losses		-	-	-	276	276	276	276	-	-	-
<b>Total Expenditure</b>		<b>244 617</b>	<b>256 134</b>	<b>268 539</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>
<b>Surplus/(Deficit)</b>		<b>23 276</b>	<b>11 963</b>	<b>14 924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	6	1 116	1 219	1 661	2 700	3 800	3 800	3 800	500	-	-
Transfers and subsidies - capital (in-kind)	6	980	85	17	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>

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**TABLE A5 – Capital Expenditure Budget by Vote and Funding**

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		137	580	468	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services		–	367	4 487	1 750	1 750	1 750	1 750	9 200	20 000	20 000
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>137</b>	<b>946</b>	<b>4 955</b>	<b>1 750</b>	<b>1 750</b>	<b>1 750</b>	<b>1 750</b>	<b>9 200</b>	<b>20 000</b>	<b>20 000</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		262	13	2	15	15	15	15	23	–	–
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		1 707	887	1 619	2 034	2 159	2 159	2 159	1 555	35	35
Vote 4 - Finance		476	3	18	30	30	30	30	42	–	–
Vote 5 - Community Services		6 955	5 821	5 596	7 676	9 915	9 915	9 915	4 058	53	90
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
<b>Capital single-year expenditure sub-total</b>		<b>9 400</b>	<b>6 724</b>	<b>7 235</b>	<b>9 755</b>	<b>12 120</b>	<b>12 120</b>	<b>12 120</b>	<b>5 678</b>	<b>88</b>	<b>125</b>
<b>Total Capital Expenditure - Vote</b>		<b>9 537</b>	<b>7 671</b>	<b>12 191</b>	<b>11 505</b>	<b>13 870</b>	<b>13 870</b>	<b>13 870</b>	<b>14 878</b>	<b>20 088</b>	<b>20 125</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>2 582</b>	<b>1 477</b>	<b>2 106</b>	<b>2 064</b>	<b>2 189</b>	<b>2 189</b>	<b>2 189</b>	<b>1 600</b>	<b>35</b>	<b>35</b>
Executive and council		102	–	–	–	–	–	–	–	–	–
Finance and administration		2 321	1 477	2 106	2 064	2 189	2 189	2 189	1 600	35	35
Internal audit		160	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		<b>6 539</b>	<b>5 752</b>	<b>5 524</b>	<b>7 445</b>	<b>9 544</b>	<b>9 544</b>	<b>9 544</b>	<b>3 820</b>	<b>–</b>	<b>–</b>
Community and social services		–	–	–	–	–	–	–	–	–	–
Sport and recreation		613	1 743	376	1 315	1 610	1 610	1 610	250	–	–
Public safety		5 474	3 953	5 111	5 600	7 654	7 654	7 654	1 700	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		451	55	37	530	280	280	280	1 870	–	–
<b>Economic and environmental services</b>		<b>416</b>	<b>75</b>	<b>7</b>	<b>496</b>	<b>636</b>	<b>636</b>	<b>636</b>	<b>258</b>	<b>53</b>	<b>90</b>
Planning and development		–	13	2	15	15	15	15	20	–	–
Road transport		358	–	–	–	–	–	–	–	–	–
Environmental protection		58	62	4	481	621	621	621	238	53	90
<b>Trading services</b>		<b>–</b>	<b>367</b>	<b>4 555</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>9 200</b>	<b>20 000</b>	<b>20 000</b>
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	367	4 555	1 500	1 500	1 500	1 500	9 200	20 000	20 000
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>9 537</b>	<b>7 671</b>	<b>12 191</b>	<b>11 505</b>	<b>13 870</b>	<b>13 870</b>	<b>13 870</b>	<b>14 878</b>	<b>20 088</b>	<b>20 125</b>
<b>Funded by:</b>											
National Government		–	–	–	–	–	–	–	–	–	–
Provincial Government		1 116	1 219	1 961	2 700	3 800	3 800	3 800	500	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>4</b>	<b>1 116</b>	<b>1 219</b>	<b>1 961</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>–</b>	<b>–</b>
<b>Borrowing</b>	<b>6</b>	<b>2 948</b>	<b>367</b>	<b>4 487</b>	<b>1 500</b>	<b>1 509</b>	<b>1 500</b>	<b>1 500</b>	<b>9 200</b>	<b>20 000</b>	<b>20 000</b>
<b>Internally generated funds</b>		<b>5 474</b>	<b>6 085</b>	<b>5 742</b>	<b>7 305</b>	<b>8 570</b>	<b>8 570</b>	<b>8 570</b>	<b>5 178</b>	<b>88</b>	<b>125</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>9 537</b>	<b>7 671</b>	<b>12 191</b>	<b>11 505</b>	<b>13 870</b>	<b>13 870</b>	<b>13 870</b>	<b>14 878</b>	<b>20 088</b>	<b>20 125</b>

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## TABLE A6 – Budget Position

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		44 932	87 936	77 585	66 290	71 742	71 742	71 742	63 618	68 493	72 861
Trade and other receivables from exchange transactions	1	16 626	5 485	9 503	5 485	9 403	9 403	9 403	9 403	9 403	9 403
Receivables from non-exchange transactions	1	534	548	560	548	560	560	560	560	560	560
Current portion of non-current receivables		1 831	1 863	2 040	2 168	2 154	2 154	2 154	2 283	2 420	2 565
Inventory	2	1 873	1 571	1 767	1 571	1 767	1 767	1 767	1 767	1 767	1 767
VAT		11 982	526	-	526	-	-	-	-	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>77 878</b>	<b>97 929</b>	<b>91 455</b>	<b>76 587</b>	<b>85 626</b>	<b>85 626</b>	<b>85 626</b>	<b>77 631</b>	<b>82 643</b>	<b>87 156</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		12 797	12 797	12 797	12 769	12 797	12 797	12 797	12 782	12 766	12 750
Property, plant and equipment	3	71 444	74 587	81 620	93 981	91 689	91 689	91 689	102 464	118 872	135 289
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets	8	8	5	74	373	195	195	195	615	613	610
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		22 192	20 297	20 820	22 424	21 746	21 746	21 746	23 051	24 434	25 900
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>106 441</b>	<b>107 685</b>	<b>115 311</b>	<b>129 546</b>	<b>126 426</b>	<b>126 426</b>	<b>126 426</b>	<b>138 912</b>	<b>156 685</b>	<b>174 549</b>
<b>TOTAL ASSETS</b>		<b>184 319</b>	<b>205 614</b>	<b>206 766</b>	<b>206 134</b>	<b>212 052</b>	<b>212 052</b>	<b>212 052</b>	<b>216 543</b>	<b>239 328</b>	<b>261 705</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		4 631	5 365	4 704	5 291	5 291	5 291	5 291	2 297	2 920	4 920
Consumer deposits		8	8	8	8	8	8	8	8	8	8
Trade and other payables from exchange transactions	4	4 901	6 736	6 940	6 736	6 940	6 940	6 940	6 940	6 940	6 940
Trade and other payables from non-exchange transaction	5	3 273	16 232	3 585	13 478	4 327	4 327	4 327	2 527	2 527	2 527
Provision		14 243	16 069	17 591	18 055	18 646	18 646	18 646	19 765	20 951	22 208
VAT		-	-	384	-	384	384	384	384	384	384
Other current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>27 056</b>	<b>44 410</b>	<b>33 211</b>	<b>43 569</b>	<b>35 597</b>	<b>35 597</b>	<b>35 597</b>	<b>31 921</b>	<b>33 730</b>	<b>36 987</b>
<b>Non current liabilities</b>											
Financial liabilities	6	16 589	11 225	6 519	2 727	2 727	2 727	2 727	7 820	25 900	41 980
Provision	7	53 810	49 849	50 003	56 319	52 896	52 896	52 896	55 469	58 365	61 405
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>70 399</b>	<b>61 074</b>	<b>56 522</b>	<b>59 047</b>	<b>55 623</b>	<b>55 623</b>	<b>55 623</b>	<b>63 289</b>	<b>84 265</b>	<b>103 385</b>
<b>TOTAL LIABILITIES</b>		<b>97 455</b>	<b>105 484</b>	<b>89 734</b>	<b>102 615</b>	<b>91 220</b>	<b>91 220</b>	<b>91 220</b>	<b>95 210</b>	<b>117 995</b>	<b>140 372</b>
<b>NET ASSETS</b>		<b>86 863</b>	<b>100 131</b>	<b>117 033</b>	<b>103 519</b>	<b>120 833</b>	<b>120 833</b>	<b>120 833</b>	<b>121 333</b>	<b>121 333</b>	<b>121 333</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	73 863	79 131	96 033	82 519	99 833	99 833	99 833	100 333	100 333	100 333
Reserves and funds	9	13 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>86 863</b>	<b>100 131</b>	<b>117 033</b>	<b>103 519</b>	<b>120 833</b>	<b>120 833</b>	<b>120 833</b>	<b>121 333</b>	<b>121 333</b>	<b>121 333</b>

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**TABLE A7 – Budget Cash flows**

DC3 Overberg - Table A7 Budgeted Cash Flows

R thousand	Description	Ref	2021/22		2022/23		2023/24		Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework					
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>																
	<b>Receipts</b>																
	Property rates		10 333	12 132	15 290	15 170	15 170	15 170	17 559	17 559	17 559	18 771	20 085	20 989			
	Service charges		30 258	36 125	36 882	173 292	173 292	173 292	176 311	176 311	176 311	184 223	195 116	205 576			
	Other revenue		190 057	221 272	204 702	96 796	96 590	96 590	96 590	96 590	96 590	97 308	94 168	98 390			
1	Transfers and Subsidiaries - Operational		1 950	2 063	1 620	2 700	3 300	3 300	3 300	3 300	3 300	500	—	—			
1	Transfers and Subsidiaries - Capital		2 529	5 449	8 405	7 900	7 900	7 900	8 900	8 900	8 900	9 520	9 947	10 413			
	Dividends		—	—	—	—	—	—	—	—	—	—	—	—			
	<b>Payments</b>																
	Suppliers and employees		(234 994)	(228 927)	(256 086)	(294 783)	(297 464)	(297 630)	(297 630)	(297 630)	(297 630)	(305 368)	(314 841)	(330 491)			
	Interest		(2 632)	(2 172)	(1 596)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(460)	(50)	—			
	Transfers and Subsidiaries		(399)	(1 159)	(2 300)	—	(4 000)	(2 200)	(2 200)	(2 200)	(2 200)	(2 800)	(1 045)	(1 092)			
	<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(2 899)</b>	<b>44 783</b>	<b>6 917</b>	<b>(425)</b>	<b>(6 318)</b>	<b>1 331</b>	<b>1 331</b>	<b>1 331</b>	<b>1 331</b>	<b>1 695</b>	<b>3 380</b>	<b>3 785</b>			
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>																
	<b>Receipts</b>																
	Proceeds on disposal of PPE		1 304	10 435	—	9 900	9 900	9 900	9 900	9 900	9 900	2 960	2 880	2 628			
	Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—			
	Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—			
	<b>Payments</b>																
	Capital assets		(5 609)	(7 583)	(11 902)	(11 505)	(13 870)	(13 870)	(13 870)	(13 870)	(13 870)	(14 878)	(20 088)	(20 125)			
	<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 305)</b>	<b>2 852</b>	<b>(11 902)</b>	<b>(1 605)</b>	<b>(3 970)</b>	<b>(3 970)</b>	<b>(3 970)</b>	<b>(3 970)</b>	<b>(3 970)</b>	<b>(11 918)</b>	<b>(17 208)</b>	<b>(17 497)</b>			
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>																
	<b>Receipts</b>																
	Short term loans		—	—	—	1 500	1 500	1 500	1 500	1 500	1 500	—	—	—			
	Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—			
	Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—	—	—			
	<b>Payments</b>																
	Repayment of borrowing		(3 939)	(4 631)	(5 367)	(4 706)	(4 706)	(4 706)	(4 706)	(4 706)	(4 706)	(7 101)	(1 297)	(1 920)			
	<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 939)</b>	<b>(4 631)</b>	<b>(5 367)</b>	<b>(3 206)</b>	<b>(3 206)</b>	<b>(3 206)</b>	<b>(3 206)</b>	<b>(3 206)</b>	<b>(3 206)</b>	<b>2 099</b>	<b>18 703</b>	<b>18 080</b>			
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(11 144)</b>	<b>43 005</b>	<b>(10 352)</b>	<b>(5 235)</b>	<b>(13 493)</b>	<b>(5 843)</b>	<b>(5 843)</b>	<b>(5 843)</b>	<b>(5 843)</b>	<b>(8 124)</b>	<b>4 875</b>	<b>4 368</b>			
	Cash/cash equivalents at the year begin:	2	56 076	44 932	87 936	71 525	71 525	71 525	77 585	77 585	77 585	71 742	63 618	68 493			
	Cash/cash equivalents at the year end:	2	44 932	87 936	71 525	58 032	58 032	58 032	71 742	71 742	71 742	63 618	68 493	72 861			

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**TABLE A8 – Cash back reserves/accumulated surplus provision.**

**DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation**

R thousand	Description	Ref	2021/22		2022/23		2023/24		Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
	<b>Cash and investments available</b>																
	Cash/cash equivalents at the year end	1	44 932	87 936	77 585	66 290	58 032	71 742	71 742	71 742	71 742	63 618	68 493	72 861			
	Other current investments > 90 days		0	0	0	0	13 710	(0)	(0)	(0)	(0)	0	0	0			
	Non current investments	1	-	-	-	-	-	-	-	-	-	-	-	-			
	<b>Cash and investments available:</b>		<b>44 932</b>	<b>87 936</b>	<b>77 585</b>	<b>66 290</b>	<b>71 742</b>	<b>71 742</b>	<b>71 742</b>	<b>71 742</b>	<b>71 742</b>	<b>63 618</b>	<b>68 493</b>	<b>72 861</b>			
	<b>Application of cash and investments</b>																
	Unspent conditional transfers		3 273	16 232	3 585	13 478	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527			
	Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-	-			
	Statutory requirements	2	-	-	384	-	384	384	384	384	384	384	384	384			
	Other working capital requirements	3	(27 411)	(22 218)	(21 154)	(24 218)	(26 081)	(26 958)	(26 958)	(26 958)	(26 958)	(32 631)	(34 381)	(36 274)			
	Other provisions		14 243	16 069	17 591	18 055	18 646	18 646	18 646	18 646	18 646	19 765	20 951	22 208			
	Long term investments committed	4	-	-	-	-	-	-	-	-	-	-	-	-			
	Reserves to be backed by cash/investments	5	13 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000			
	<b>Total Application of cash and investments:</b>		<b>3 105</b>	<b>31 083</b>	<b>21 405</b>	<b>28 315</b>	<b>16 476</b>	<b>15 599</b>	<b>15 599</b>	<b>15 599</b>	<b>15 599</b>	<b>11 045</b>	<b>10 481</b>	<b>9 845</b>			
	<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Ben</b>		<b>41 826</b>	<b>56 853</b>	<b>56 180</b>	<b>37 975</b>	<b>55 266</b>	<b>56 143</b>	<b>56 143</b>	<b>56 143</b>	<b>56 143</b>	<b>52 573</b>	<b>58 012</b>	<b>63 016</b>			
	<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
	<b>Surplus(shortfall) - including Non-Current Creditors Trf to Debt Relief Ben</b>		<b>41 826</b>	<b>56 853</b>	<b>56 180</b>	<b>37 975</b>	<b>55 266</b>	<b>56 143</b>	<b>56 143</b>	<b>56 143</b>	<b>56 143</b>	<b>52 573</b>	<b>58 012</b>	<b>63 016</b>			

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# TABLE A9 – Asset Management

DC3 Overberg - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	4 925	5 888	4 966	5 090	7 216	7 216	2 329	18	87
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	160	160	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	160	160	160	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	67	250	250	250	-	-	-
<i>Housing</i>		55	-	3	-	-	-	-	-	-
<b>Other Assets</b>		55	-	70	250	250	250	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	400	150	150	450	-	-
<b>Intangible Assets</b>		-	-	-	400	150	150	450	-	-
<i>Computer Equipment</i>		137	324	96	180	102	102	20	3	2
<i>Furniture and Office Equipment</i>		174	30	2	-	114	114	192	-	-
<i>Machinery and Equipment</i>		1 720	1 981	1 421	800	1 940	1 840	407	15	85
<b>Transport Assets</b>		2 839	3 574	3 378	3 880	4 500	4 500	1 100	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	3 755	849	1 555	2 340	2 414	2 414	1 325	35	35
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		59	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	68	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		59	-	68	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		289	341	313	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		3 008	394	471	435	617	617	1 175	35	35
<i>Machinery and Equipment</i>		-	24	33	105	105	105	150	-	-
<b>Transport Assets</b>		400	90	670	1 800	1 692	1 692	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-

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<b>Total Upgrading of Existing Assets</b>	6	858	934	5 670	4 075	4 240	4 240	11 224	20 035	20 003
<i>Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	150	150	150	-	-	-	-
<i>Water Supply Infrastructure</i>	16	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>	-	367	4 487	1 500	1 500	1 500	9 200	20 000	20 000	20 000
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	76	367	4 487	1 650	1 650	1 650	9 200	20 000	20 000	20 000
<i>Community Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	-	44	262	30	25	25	-	-	-	-
<i>Housing</i>	188	523	167	250	445	445	-	-	-	-
<b>Other Assets</b>	188	567	429	280	471	471	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>	-	-	754	1 260	1 160	1 160	263	-	-	-
<i>Furniture and Office Equipment</i>	22	-	-	200	166	166	1 200	-	-	-
<i>Machinery and Equipment</i>	632	-	-	285	285	285	150	-	-	-
<b>Transport Assets</b>	-	-	-	400	508	508	411	35	3	3
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	9 537	7 671	12 191	11 505	13 670	13 670	14 878	20 080	20 125
<i>Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	150	150	150	-	-	-	-
<i>Water Supply Infrastructure</i>	75	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	160	160	160	-	-	-
<i>Solid Waste Infrastructure</i>	-	367	4 555	1 500	1 500	1 500	9 200	20 000	20 000	20 000
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	75	367	4 555	1 650	1 810	1 810	9 360	20 000	20 000	20 000
<i>Community Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	-	44	329	280	275	275	-	-	-	-
<i>Housing</i>	243	523	170	250	445	445	-	-	-	-
<b>Other Assets</b>	243	567	499	530	721	721	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	400	150	150	450	-	-	-
<b>Intangible Assets</b>	-	-	-	400	150	150	450	-	-	-
<i>Computer Equipment</i>	426	665	1 163	1 440	1 262	1 262	283	3	2	2
<i>Furniture and Office Equipment</i>	3 204	424	473	635	897	897	2 567	35	35	35
<i>Machinery and Equipment</i>	2 352	1 985	1 454	990	2 330	2 330	707	15	85	85
<b>Transport Assets</b>	3 238	3 664	4 046	5 860	6 700	6 700	1 511	35	3	3
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		9 537	7 671	12 191	11 505	13 670	13 670	14 878	20 080	20 125

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ASSET REGISTER SUMMARY - PPE (WDV)		5	84 249	87 388	94 491	107 123	106 990	104 680	115 861	132 251	148 649
<i>Roads Infrastructure</i>			1 370	1 017	945	1 017	1 017	945	945	945	945
<i>Storm water Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>			186	138	268	288	288	418	418	418	418
<i>Water Supply Infrastructure</i>			2 023	1 502	1 395	1 502	1 502	1 395	1 395	1 395	1 395
<i>Sanitation Infrastructure</i>			1 344	998	1 076	1 158	1 158	1 236	1 396	1 396	1 396
<i>Solid Waste Infrastructure</i>			24 240	25 000	28 299	30 472	30 472	29 517	38 430	58 130	77 816
<i>Rail Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>			-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>			<b>29 162</b>	<b>28 656</b>	<b>31 983</b>	<b>34 438</b>	<b>34 438</b>	<b>33 510</b>	<b>42 583</b>	<b>62 283</b>	<b>81 969</b>
<b>Community Assets</b>			<b>11</b>	<b>10</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>Heritage Assets</b>			-	-	-	-	-	-	-	-	-
<b>Investment properties</b>			<b>12 797</b>	<b>12 797</b>	<b>12 797</b>	<b>12 769</b>	<b>12 769</b>	<b>12 783</b>	<b>12 768</b>	<b>12 752</b>	<b>12 736</b>
<b>Other Assets</b>			<b>11 659</b>	<b>11 921</b>	<b>11 940</b>	<b>12 901</b>	<b>12 886</b>	<b>12 249</b>	<b>11 814</b>	<b>11 365</b>	<b>10 901</b>
<b>Biological or Cultivated Assets</b>			-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>			<b>8</b>	<b>5</b>	<b>74</b>	<b>373</b>	<b>23</b>	<b>195</b>	<b>615</b>	<b>613</b>	<b>610</b>
<b>Computer Equipment</b>			<b>1 334</b>	<b>1 923</b>	<b>2 733</b>	<b>3 545</b>	<b>3 467</b>	<b>3 498</b>	<b>3 283</b>	<b>2 789</b>	<b>2 293</b>
<b>Furniture and Office Equipment</b>			<b>4 439</b>	<b>4 055</b>	<b>3 976</b>	<b>4 858</b>	<b>5 007</b>	<b>4 392</b>	<b>6 483</b>	<b>6 042</b>	<b>5 601</b>
<b>Machinery and Equipment</b>			<b>4 807</b>	<b>5 610</b>	<b>6 378</b>	<b>9 165</b>	<b>9 165</b>	<b>8 676</b>	<b>9 351</b>	<b>9 334</b>	<b>9 387</b>
<b>Transport Assets</b>			<b>15 032</b>	<b>17 413</b>	<b>19 590</b>	<b>24 084</b>	<b>24 216</b>	<b>24 385</b>	<b>23 951</b>	<b>22 061</b>	<b>20 139</b>
<b>Land</b>			<b>4 999</b>	<b>4 999</b>	<b>4 999</b>	<b>4 999</b>	<b>4 999</b>	<b>4 999</b>	<b>4 999</b>	<b>4 999</b>	<b>4 999</b>
<b>Zoo's, Marine and Non-biological Animals</b>			-	-	-	-	-	-	-	-	-
<b>Living Resources</b>			-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		<b>5</b>	<b>84 249</b>	<b>87 388</b>	<b>94 491</b>	<b>107 123</b>	<b>106 990</b>	<b>104 680</b>	<b>115 861</b>	<b>132 251</b>	<b>148 649</b>
<b>EXPENDITURE OTHER ITEMS</b>			<b>13 796</b>	<b>9 382</b>	<b>10 284</b>	<b>13 944</b>	<b>14 130</b>	<b>14 130</b>	<b>13 959</b>	<b>14 212</b>	<b>14 709</b>
<b>Depreciation</b>		<b>7</b>	<b>3 732</b>	<b>4 005</b>	<b>4 464</b>	<b>3 681</b>	<b>3 681</b>	<b>3 681</b>	<b>3 697</b>	<b>3 698</b>	<b>3 727</b>
<b>Repairs and Maintenance by Asset Class</b>		<b>3</b>	<b>10 063</b>	<b>5 377</b>	<b>5 821</b>	<b>10 263</b>	<b>10 450</b>	<b>10 450</b>	<b>10 262</b>	<b>10 515</b>	<b>10 983</b>
<i>Roads Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>			-	1 372	1 457	6 396	6 196	6 196	6 578	6 874	7 184
<i>Rail Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>			-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>			-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>			<b>-</b>	<b>1 372</b>	<b>1 457</b>	<b>6 396</b>	<b>6 196</b>	<b>6 196</b>	<b>6 578</b>	<b>6 874</b>	<b>7 184</b>
<b>Community Facilities</b>			-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>			-	-	-	-	-	-	-	-	-
<b>Community Assets</b>			-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>			-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>			-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>			-	-	-	-	-	-	-	-	-
<b>Investment properties</b>			-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>			-	-	-	1 430	1 763	1 763	1 294	1 274	1 331
<b>Housing</b>			<b>7 403</b>	<b>1 666</b>	<b>1 771</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Other Assets</b>			<b>7 403</b>	<b>1 666</b>	<b>1 771</b>	<b>1 435</b>	<b>1 768</b>	<b>1 768</b>	<b>1 299</b>	<b>1 279</b>	<b>1 336</b>
<b>Biological or Cultivated Assets</b>			-	-	-	-	-	-	-	-	-
<b>Servitudes</b>			-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>			-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>			-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>			-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>			-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>			<b>726</b>	<b>362</b>	<b>311</b>	<b>533</b>	<b>443</b>	<b>443</b>	<b>610</b>	<b>508</b>	<b>526</b>
<b>Transport Assets</b>			<b>1 934</b>	<b>1 976</b>	<b>2 281</b>	<b>1 899</b>	<b>2 043</b>	<b>2 043</b>	<b>1 775</b>	<b>1 854</b>	<b>1 937</b>
<b>Land</b>			-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>			-	-	-	-	-	-	-	-	-
<b>Mature</b>			-	-	-	-	-	-	-	-	-
<b>Immature</b>			-	-	-	-	-	-	-	-	-
<b>Living Resources</b>			-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>			<b>13 796</b>	<b>9 382</b>	<b>10 284</b>	<b>13 944</b>	<b>14 130</b>	<b>14 130</b>	<b>13 959</b>	<b>14 212</b>	<b>14 709</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>			48.4%	23.2%	59.3%	55.8%	48.0%	48.0%	84.3%	99.9%	99.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>			123.6%	44.5%	161.9%	174.3%	180.8%	180.8%	339.4%	542.8%	537.7%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>			11.9%	6.2%	6.2%	8.6%	9.8%	10.0%	8.9%	8.0%	7.4%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i>			17.4%	8.2%	13.8%	15.6%	16.0%	16.4%	19.8%	23.2%	21.0%

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TABLE A10 – Service Delivery Measurement

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity /other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity /other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity /other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-

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## PART 2 – SUPPORTING DOCUMENTATION

### 1. Overview of Annual Budget Process

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#### 1.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guides the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling, and approval of the annual budget.

This time schedule provides for political input from formal organisations such as portfolio committees.

#### 1.2 Schedule of Key Deadlines relating to budget process [MFMA s21 (1) (b)]

The IDP and Budget time schedule of the 2025/2026 budget cycle was approved by Council in August 2024, ten months before the start of the budget year in compliance with legislative directives.

#### 1.3 Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2025/26 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

#### **1.4 Process for consultation with each group of stakeholders and outcomes**

Following the tabling of the draft budget on 31 March 2025, local input will be solicited via notices published in all major newspapers across the region. while the budget will also be placed on the municipal website at [www.odm.org.za](http://www.odm.org.za).

Comments on the IDP and Budget as made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality will be considered for incorporation as part of the final budget approval process.

#### **1.5 Stakeholders involved in consultations.**

The tabled budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

#### **1.6 Process and media used to provide information on the Budget to the community.**

Following the tabling of the draft budget in March 2025, local input will be solicited via notices published in all major newspapers across the region while the budget will also be placed on the municipal website at [www.odm.org.za](http://www.odm.org.za).

#### **1.7 Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs for 2025/2026), advertisements will be placed in the local newspapers across the region and the municipal website and social media. The information relating to the budget documentation will be displayed at the notice boards in the municipal offices, Thusong centres and libraries in the district.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council on 31 March 2025 and the approval thereof on 26 May 2025.

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## 2. Overview of Alignment of budget to IDP

- **The Vision of the Municipality**

The Municipality's long-term vision:

*"Overberg – the opportunity gateway to Africa through sustainable services"*

- **Alignment with Provincial and National Government**

Overberg District Municipality's development plan needs to be aligned with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS), Provincial Spatial Development Framework (PSDF), and the Provincial Strategic Plan.

All these feed into and influence the Integrated Development Plan.

- **Overberg District Municipality Budget Priorities (Key Performance areas)**

The Municipality's Integrated Development Plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on in the Strategic Plan. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The five strategic outcomes are:

1. *To ensure the well-being of all in the Overberg through the provision of efficient **basic services and infrastructure**.*
2. *To promote **regional economic development** by supporting initiatives in the district for the development of a sustainable district economy.*
3. *To ensure **municipal transformation and institutional development** by creating a staff structure that would adhere to the principles of employment equity and promote skill development.*

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4. To attain and maintain **financial viability** and sustainable by executing accounting services in accordance with National policy and guidelines.
5. To ensure **good governance** practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR structures.

### Amendments to the Integrated Development Plan

At the Strategic Session of Council on 24 February 2025, the Executive Mayor reaffirm the strategic direction of Council. An IDP Review process was therefore followed, and not an Amendment.

The complete Integrated Development Plan Review will be presented at the Council, prior to tabling the Review to Council for adoption. Electronic copies will be sent to all Councillors and Management.

## 3. Measurable performance Objectives and Indicators

### KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 7.

#### (a) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

#### Revenue for each vote -SA 26

DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Raf	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue by Vote</b>																
Vote 1 - Municipal Manager		7 132	1 163	1 163	1 163	1 163	7 132	1 163	1 163	7 132	1 163	1 163	4 123	34 821	33 136	34 245
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4	4	4	4	4	4	4	4	4	4	4	47	50	57	
Vote 4 - Finance		21 874	1 561	1 561	1 561	1 561	21 874	1 561	1 561	21 874	1 561	1 561	1 561	79 673	78 495	82 020
Vote 5 - Community Services		18 942	15 768	15 768	15 768	15 768	18 942	15 768	15 768	18 942	15 768	15 768	15 768	198 742	210 515	221 678
<b>Total Revenue by Vote</b>		<b>47 953</b>	<b>18 496</b>	<b>18 496</b>	<b>18 496</b>	<b>18 496</b>	<b>47 953</b>	<b>18 496</b>	<b>18 496</b>	<b>47 953</b>	<b>18 496</b>	<b>18 496</b>	<b>21 456</b>	<b>313 282</b>	<b>322 196</b>	<b>337 955</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal Manager		1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	15 040	19 052	26 129	
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	21 330	22 258	23 489	
Vote 4 - Finance		2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	30 976	32 541	34 204	
Vote 5 - Community Services		20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	242 436	248 305	260 174	
<b>Total Expenditure by Vote</b>		<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>26 065</b>	<b>312 782</b>	<b>322 196</b>	<b>337 955</b>	
<b>Surplus/(Deficit) before assoc.</b>		<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(4 609)</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(4 609)</b>	<b>500</b>	<b>(0)</b>	<b>0</b>

# Revenue for each source - SA 25

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		13	13	13	13	13	13	13	13	13	13	13	13	13	150	161	168
Service charges - Waste Management		1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	18 621	19 925	20 821
Sale of Goods and Rendering of Services		12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	145 547	154 378	162 381
Agency services		1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 951	14 578	15 235
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		27	27	27	27	27	27	27	27	27	27	27	27	27	318	340	374
Interest earned from Current and Non Current As		767	767	767	767	767	767	767	767	767	767	767	767	767	9 202	9 607	10 039
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	21 925	23 459	25 093
Licence and permits		120	120	120	120	120	120	120	120	120	120	120	120	120	1 445	1 546	1 654
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		113	113	113	113	113	113	113	113	113	113	113	113	1 356	1 155	1 213	
<b>Non-Exchange Revenue</b>																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		30 201	745	745	745	745	30 201	745	745	30 201	745	745	745	97 308	94 168	98 390	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	2 960	2 960	2 880	2 628
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>																	
Total Revenue (excluding capital transfers and		47 911	18 454	18 454	18 454	18 454	47 911	18 454	18 454	47 911	18 454	18 454	21 414	312 782	322 196	337 995	
<b>Expenditure</b>																	
Employee related costs		14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	178 978	188 714	198 907	
Remuneration of councillors		595	595	595	595	595	595	595	595	595	595	595	595	7 136	7 565	8 018	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	46 121	48 098	50 280	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		308	308	308	308	308	308	308	308	308	308	308	308	3 697	3 696	3 727	
Interest		119	119	119	119	119	119	119	119	119	119	119	119	1 427	1 136	1 183	
Contracted services		2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	33 745	29 478	30 476	
Transfer and subsidies		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 045	1 092	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	40 678	42 462	44 313	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	312 782	322 196	337 995	
Surplus/(Deficit)		21 846	(7 611)	(7 611)	(7 611)	(7 611)	21 846	(7 611)	(7 611)	21 846	(7 611)	(7 611)	(4 651)	-	(0)	0	
Transfer and subsidies - capital (monetary allocations)		42	42	42	42	42	42	42	42	42	42	42	42	500	-	-	
Transfer and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(0)	0	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(0)	0	
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(0)	0	
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(0)	0	

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## 4. Overview of Budget related Policies

The budget related policies as listed in clause 7 of the Municipal Budget and Reporting Regulations as approved by Council, were reviewed, in line with National Guidelines and Legislation and no changes were made to these policies since.

Policies are available on the website as last reviewed and approved by Council and hard copies will be provided on request. Policies will be table to Council when the final budget is considered on before 31<sup>st</sup> May 2025.

### **Draft Budget Checklist**

*This draft budget does not result in a deficit - **YES***

*This draft budget is regarded as a funded budget if the budget assumptions realized- **YES***

*This draft budget is focus on service delivery - **YES***

*This draft budget gave attention to cost containment and comply to NT guidelines & mSCOA alignment - **YES***

*This draft budget is financially sustainable if the budget assumptions realized – **Yes, but additional revenue sources from health and fire services delivered need to materialise to prevent cost cutting. Employee costs need to be revisited as per priority on vacancies. Equitable share model review will also alleviate strains experience currently.***

*This employee cost in this draft budget was calculated in accordance with the Wage agreement and did not consider any intention to apply for an exemption thereof – **Yes***

## 5. Overview of Budget Assumptions

### **Expenditure**

#### **Salaries and Allowances**

Wage negotiations are set for the three-year term between the Unions and the South African Local Government Association, and the municipality budgeted for 1.5% notch and medical fund increase. Taking the projected CPI figures (current year and projections for 2025) with National Treasury's Budget Circular 02 of 2025 guidelines into account, a 4.5% projection for annual increments had been provided.

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It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for. Inclusive are funded vacancies of which some are in the process of being filled. This situation will however be reviewed.

### General expenditure

It is assumed that costs for services and fuel will increase with more than the current CPI inflation target provide by National Treasury over the medium term. It is also assumed that the capital projects for 2025/2026 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles.

Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 50 years depending on the nature of the assets. The useful lives of assets were reviewed during the current year which impacted the depreciation forecast.

### Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

### Capital costs.

It is assumed that interest rates will be stable during the financial year. The provision for capital has not been decreased.

### Revenue

#### Grants

- ▶ It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2025/26 financial year.

- ▶ Additional Revenue Assumptions

- Sale of investment properties = R 2 960 000
- Interest on Current Deposito Accounts = R 9 202 000
- Roads Agency Function = R13 950 699
- Fire Services (B-Muni's) = R 5 600 000

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- Resort Semi Permanent = R21 600 000
- Landfill site (KWK) = R19 187 308

### Total Operating Results

ODM aims to move to a net R0 budget during the 2025/26 year, however it becomes more challenging as time passes. New revenue streams, more allocations for functions from NT and PT and sustainable cost reflective tariffs are required to remain sustainable.

## 6. Overview of Budget Funding

### Summary

The operating budget for 2025/2026 will be financed as follows:

#### SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF - ODM

Revenue by Source	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Service charges - Water	R 35 000.00	R -	R -	R -	R -
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R 150 000.00	R 160 500.00	R 167 722.50
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 18 621 064.00	R 19 924 538.48	R 20 821 142.71
Sale of Goods and Rendering of Services	R 142 959 011.00	R 144 859 716.00	R 145 547 420.00	R 154 377 546.11	R 162 380 997.81
Agency services	R 13 825 039.00	R 13 825 039.00	R 13 950 699.00	R 14 578 480.46	R 15 234 512.08
Interest earned from Receivables	R 300 000.00	R 300 000.00	R 318 000.00	R 340 260.00	R 373 572.00
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 9 202 000.00	R 9 606 888.00	R 10 039 197.96
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 21 924 520.00	R 23 459 236.40	R 25 092 702.04
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 1 444 500.00	R 1 545 615.00	R 1 653 808.05
Operational Revenue	R 1 160 533.00	R 1 554 533.00	R 1 355 698.50	R 1 154 976.06	R 1 213 491.48
Transfer and subsidies - Operational	R 96 796 255.00	R 97 147 816.00	R 97 308 428.00	R 94 168 005.00	R 98 390 215.23
Transfers and subsidies - Capital (monetary allocations)	R 2 700 000.00	R 3 800 000.00	R 500 000.00	R -	R -
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R 2 960 000.00	R 2 880 000.00	R 2 628 000.00
	<b>R 305 757 838.00</b>	<b>R 313 618 042.00</b>	<b>R 313 282 329.50</b>	<b>R 322 196 045.51</b>	<b>R 337 995 361.84</b>

Expenditure by Type	Original Budget 2024/25	Adjustment Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28
Employee related costs	R 168 688 144.00	R 161 218 782.00	R 178 977 563.00	R 188 714 047.45	R 198 906 737.11
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R 7 136 333.00	R 7 564 512.98	R 8 018 383.76
Bulk purchases - electricity	R -	R -	R -	R -	R -
Inventory consumed	R 47 074 773.00	R 54 754 585.00	R 46 121 416.00	R 48 098 475.72	R 50 280 498.58
Debt impairment	R -	R 100 000.00	R -	R -	R -
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R 3 696 786.00	R 3 697 678.62	R 3 726 826.41
Interest	R 2 422 236.00	R 2 401 236.00	R 1 427 236.00	R 1 135 803.62	R 1 182 763.89
Contracted services	R 38 158 214.00	R 38 273 791.00	R 33 745 300.00	R 29 478 034.25	R 30 475 571.04
Transfers and subsidies	R -	R 4 000 000.00	R 1 000 000.00	R 1 045 000.00	R 1 092 025.00
Operational costs	R 35 961 926.00	R 38 317 103.00	R 40 677 695.50	R 42 462 492.87	R 44 312 556.05
Other Losses	R 276 000.00	R 276 000.00	R -	R -	R -
	<b>R 303 057 838.00</b>	<b>R 309 818 042.00</b>	<b>R 312 782 329.50</b>	<b>R 322 196 045.51</b>	<b>R 337 995 361.84</b>

Surplus/(Deficit)	R 2 700 000.00	R 3 800 000.00	R 500 000.00	R -	R -
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The capital programme for 2025/2026 will be financed as follows:

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 5 177 500.00
Revenue	2	R -
External Loans	3	R 9 200 000.00
Grants	4	R 500 000.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 14 877 500.00</b>

### Reserves

The accumulated surpluses will be used to finance the depreciation on assets as the full provision for depreciation is not cash-backed. The financing of the depreciation will be phased in over a medium to long term period, if possible.

### Loans/Borrowings

Loans will need to be obtained with the expansion and development of Cell 5A at Karwyderskraal landfill site during the financial year, to commence with the development.

### Sustainability of municipality

The challenge with funding of the budget will hamper that the municipality will be sustainable going forward. The current funding model for Overberg District Municipality is however not sustainable and will surely have a negative impact on the cashflow and liquidity of the municipality. Overberg District Municipality will therefore have to make difficult/important choices to ensure sustainability for the medium and long term.

### Planned savings and efficiencies.

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

- Domestic accommodation
- Travel cost
- Attendance of meetings/congresses
- Printing costs -paperless
- Organisational structure review/employee cost

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## Investments

Particulars of monetary investments as of 28 February 2025

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: February 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at		Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at		Interest earned	Rate
				01 Feb 25		Call Investments made	Call Investments withdrawn				28 Feb 25			
<b>Investments</b>														
Nedbank	Call Account	037881714042		10 354 912.40		16 800 000.00	- 16 100 000.00	41 428.11			11 086 340.51		41 428.11	7.40%
Nedbank	Call Account (KWK Rehab)	037881183454		6 125 454.65		108 333.58		39 455.91			6 273 244.15		39 455.91	7.40%
Nedbank	Call Account (CRIF)	037881185767		922 257.01				5 985.68			928 242.69		5 985.68	7.40%
Absa Bank	Investment Tracker (Main)	9358092970		45 636 441.24		350 000.00		325 269.05			46 311 710.29		325 269.05	8.15%
Absa Bank	Investment Tracker (Special)	9374585345		32 369 124.78				230 707.61			32 599 832.39		230 707.61	8.15%
<b>Total for Investments</b>				<b>R 95 408 190.08</b>	<b>R 17 258 333.58</b>	<b>R -16 100 000.00</b>	<b>R 642 846.36</b>				<b>R 97 209 378.03</b>	<b>R 642 846.36</b>		
<b>Current Accounts</b>														
Nedbank	Primary Bank Account	1176524496		1 975 314.46		690 954.60					1 294 359.86			0.00%
Absa Bank	Cheque Account	1780000062		389 686.06		312 539.18					77 146.88			0.00%
<b>Total for Bank Accounts</b>				<b>R 2 365 000.52</b>	<b>R -</b>	<b>R -993 493.78</b>	<b>R -</b>	<b>R -</b>	<b>R -</b>	<b>R -</b>	<b>R 1 371 506.74</b>	<b>R -</b>	<b>R -</b>	
<b>TOTAL</b>				<b>R 97 773 190.60</b>	<b>R 17 258 333.58</b>	<b>R -17 093 493.78</b>	<b>R 642 846.36</b>	<b>R -</b>	<b>R -</b>	<b>R -</b>	<b>R 98 580 876.77</b>	<b>R 642 846.36</b>		

## Planned proceeds of sale of assets

The municipality budgeted for gains in 2025/2026 as revenue for municipal property that will be sold.

## Planned use of previous year's cash backed accumulated surplus.

It is planned to use the previous year's cash backed surpluses to finance important/critical service delivery and income generated capital projects, to be funded from the Capital Replacement Reserve.

## Particulars of existing and any new borrowing proposed to be raised.

Borrowings is anticipated to be utilised for capital project relating to the planning for a new landfill cell development in the 2024/2025 financial year. In the outer years a loan will be investigated to finance the actual development of the cell.

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Particulars of budgeted allocations and grants over the MTREF period:

*Operating Budget*

	2025/26	2026/27	2027/28
<b>Equitable Share</b>	<b>R 88 359 000.00</b>	<b>R 90 667 000.00</b>	<b>R 94 774 000.00</b>
RRAMS	R 3 107 000.00	R 3 249 000.00	R 3 395 000.00
FMG	R 1 000 000.00	R 1 200 000.00	R 1 300 000.00
EPWP	R 1 500 000.00	R -	R -
<b>TOTAL DORA ALLOCATIONS</b>	<b>R 93 966 000.00</b>	<b>R 95 116 000.00</b>	<b>R 99 469 000.00</b>

*Provincial Grants*

Municipality	Projects	Amount Recommended by PT for 2025/26
<b>Overberg District</b>	Revenue Enhancement and Optimization: Municipal Health Services	R 1 420 000.00
	Municipal Health Services Revenue, Compliance & Tourism Enhancement Project.	R 1 305 000.00
	Feasibility Study & Business Plan for the Uitenkralsmond Holiday Resort ownership restructuring.	R 750 000.00
	Revenue Enhancement: Feasible study for the establishment of a crematorium	R 300 000.00

*Operational Budget*

A total of R3 775 000 was obtained from grant funding

*Capital Budget*

A total of R500 000 was obtained from grant funding for capital acquisitions for the 2025/2026 financial year.

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## FUNDING ASSESSMENT FOR 2025/2026

The following table lists the factors that have been reviewed. Each of the factors is then further described below.

### **No. Funding Compliance**

- 1 Cash/cash equivalent position
- 2 Cash plus investments less applications
- 3 Monthly average payments covered by cash or cash equivalents.
- 4 Surplus/deficit excluding depreciation offsets.
- 5 Property Rates/service charge revenue % increase less macro inflation target.
- 6 Cash receipts % of ratepayer and other revenue
- 7 Debt impairment expense % of billable revenue
- 8 Capital payments % of capital expenditure.
- 9 Borrowing as a % of capital expenditure (less transfers/grants/contributions)
- 10 Transfers/grants revenue as a % of Government transfers/grants available
- 11 Consumer debtors' change (Current and Non-current)
- 12 Repairs & maintenance expenditure level
- 13 Asset renewal/rehabilitation expenditure level
- 14 Financial Performance Budget result
- 15 Financial Position Budget
- 16 Cash Flow Budget
- 17 Other key performance measures
- 18 Summary question

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## Funding compliance factor description

Each of these 'funding factors' have been analysed and reviewed in their entirety prior to undertaking any analysis. Where the factor appears unfavourable and cannot be adequately motivated, the budget has been adjusted appropriately.

### (a) Cash/cash equivalent position

The municipality foresees a positive cash position for the short term, as the working capital are cash-backed. The reserves are however not cash backed. The cash situation seems as if it is deteriorating, as the increase in revenue (grants) is less than inflation rate while expenditure increase with more than the inflation rate. The cash flow is currently positive and the **total Cash and Cash Equivalents on 28 February 2025 is R93 939 000. (C-Schedules)**

### (b) Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as of 28 February 2025:

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A handwritten signature in black ink, consisting of a stylized, cursive name.

Description	AMOUNTS
<b>LIQUIDITY REQUIREMENT</b>	
<b>Unspent Conditional Grants</b>	R11 514 411
<b>External Loans unspent</b>	R265 147
<b>1 (one) Month Operational Expenditure</b>	R21 978 610
<b>Provisions</b>	R6 923 244
<b>Capital Replacement Reserve</b>	R12 430 300
<b>Loan repayments</b>	R1 870 387
<b>Commitments for creditor payments</b>	R4 008 160
<b>Total Liquidity Requirement</b>	<b>R58 990 259</b>
<b>ACTUAL LIQUIDITY AVAILABLE</b>	R55 016 229
Total Investments	R97 209 370
Capital Replacement Reserve Fund	-R3 320 065
VAT Refund (ABSA Deposit plus)	-R32 599 832
Rehabilitation provision (KWK)	-R6 273 244
<b>Balance of Investments</b>	<b>R55 016 229</b>
<b>Cash book - Bank Balance</b>	R1 371 507
<b>Equitable share received in advance</b>	<b>-R7 220 355</b>
<b>Roads Invoice claim and Jan 2025</b>	<b>R4 452 464</b>
<b>Consumer Debtors (current – 60 days)</b>	R 5 443 753
<b>Total Liquidity Available</b>	<b>R59 063 599</b>
<b>Liquidity Shortfall(-)/Liquidity Surplus</b>	<b>R73 340</b>

(c) **Monthly average payments covered by cash or cash equivalents.**

The purpose of this measure is to understand the level of financial risk (ability to meet monthly payments as and when they fall due) should the municipality be under

The municipality does recover enough cash via grants/agency fee and income from resorts to cover its monthly average payments on the short term, but it is foreseen that, with the fact that the percentage increase in expenditure is more than the increase in revenue pose a serious risk for the municipality. Further financial risks arise if (a) the ruling by SARS indicates that VAT may not be claimed on the roads maintenance function and (b) unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue or fire services rendered to the local municipalities.

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**(d) Surplus/deficit excluding depreciation offsets.**

The main purpose of this measure is to understand whether revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets.

This exercise indicates that there will be a possible surplus if the depreciation has been offset.

**(e) Property Rates/service charge revenue % increase less macro inflation target.**

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the rate or tariff as well as any assumption about real growth (i.e., new property development, services consumption growth).

The revenue streams for Overberg District Municipality are currently not sufficient to achieve national inflation target, hence adjustments are required to the tax and service charges to be more cost reflective.

**(f) Cash receipts % of ratepayer and other revenue**

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse an underlying assumed collection rate, i.e., how much cash is expected to be collected from current billing, charges, and arrear debtors.

The only billing at current for ODM is for rentals at the resorts, fire services rendered and for the dumping at the regional landfill site at Karwyderskraal.

**(g) Debt impairment expense % of billable revenue**

The purpose is to measure whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) must be increased to offset under-collection.

Debt impairment is currently anticipated to the amount of R100 000.

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**(h) Capital payments % of capital expenditure.**

The purpose of this measure is to mainly understand whether the timing of payments is being taken into consideration when forecasting the cash position. The measure focuses on the capital budget because expenditure levels for this component of the budget can vary significantly from month to month, as there tends to be monthly consistency for operational budgets.

The capital budget for 2025/26 have been focussed on service delivery capital acquisitions, vehicles, and vehicle upgrades/refurbishments, general ICT and security related assets and Office equipment, hence projects to ensure the safety and sustainability of rendering services. These include additions to infrastructure, machinery, and equipment to ensure the continuation of the administration and service delivery.

**(i) Borrowing as a % of capital expenditure (excluding transfers, grants and contributions)**

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. Loan funding will be utilized at Karwyderskraal for the capital expenditure as listed in the (2025/2026) capital project plan for solid waste.

**(j) Transfers/grants revenue as a % of Government transfers/grants already obtained and available**

The purpose of this measurement is mainly to ensure that all available transfers from other government (national, provincial or district municipalities) have been included in the municipal budget, or that the transfer/grant budgets do not exceed available funds. A percentage less than 100 per cent could indicate that all Division of Revenue Bill (DORA Bill), provincial transfers or district transfers have not been budgeted and should be immediately reviewed.

The transfers/grants as per Division of Revenue Bill (DORA Bill) (100%) have been included in the revenue budget 2025/2026.

**(k) Consumer debtors change (Current and Non-current):**

The purposes of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic.

The amounts of outstanding debtors are regarded as realistic.

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**(l) Repairs & maintenance (R&M) expenditure level**

This measure is included within the funding measures criteria because a trend which indicates that insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

The budgeted amount for Repairs and Maintenance amounts to **R13 959 000** (Schedule A9) which ODM budget to spend on own assets which equates to **7.65%** of Total Expenditure of R182 485 611 (excluding Roads). The Repair and Maintenance which the Roads Division is spending on Provincial Assets is not considered.

**(m) Asset renewal/rehabilitation expenditure level**

This measure has a similar objective to the R&M measures but focus on the credibility of the levels of asset renewal plans.

**(n) Financial Performance Budget result (surplus/deficit)**

The purpose of this measure is to assess the overall budget. The municipality forecast's a positive cash position for the short term as the working capital are cash-backed. The reserves are not cash-backed. The cash situation seems to be deteriorating, as the increase in revenue (grants) is less than inflation rate while expenditure increase with more than the inflation rate.

A further financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue.

**(o) Financial Position Budget**

The purpose of this measure is to also assess the overall budget.

**(p) Cash Flow Budget**

The purpose of this measure is to also assess the overall budget. The municipality does not recover enough cash on a monthly and quarterly basis (Equitable Share) to cover its monthly average payments and might need to use surpluses in investment accounts throughout. A further financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue.

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**(q) Summary**

The municipality currently project adequate cash funds collectively but will not generate enough cash to meets its operational requirements on the medium to long term if specific projects are not implemented. The financial position of the municipality is monitored daily by the relevant finance officials and reports are submitted to the Finance Portfolio Committee and if needed correction steps are taken.

## 7. Expenditure on allocations and Grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

*Operating Budget*

	2025/26	2026/27	2027/28
<b>Equitable Share</b>	<b>R 88 359 000.00</b>	<b>R 90 667 000.00</b>	<b>R 94 774 000.00</b>
RRAMS	R 3 107 000.00	R 3 249 000.00	R 3 395 000.00
FMG	R 1 000 000.00	R 1 200 000.00	R 1 300 000.00
EPWP	R 1 500 000.00	R -	R -
<b>TOTAL DORA ALLOCATIONS</b>	<b>R 93 966 000.00</b>	<b>R 95 116 000.00</b>	<b>R 99 469 000.00</b>

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Municipality	Projects	Amount Recommended by PT for 2025/26
Overberg District	Revenue Enhancement and Optimization: Municipal Health Services	R 1 420 000.00
	Municipal Health Services Revenue, Compliance & Tourism Enhancement Project.	R 1 305 000.00
	Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.	R 750 000.00
	Revenue Enhancement: Feasible study for the establishment of a crematorium	R 300 000.00

*Capital Budget*

A total of R500 000 was obtained from grant funding for capital acquisitions for the 2025/2026 financial year.

The above allocations and grants have been included in the operating and capital budgets.



## 8. Allocations and Grants made by the municipality.

No allocations or grants was made by the municipality except for some Provincial Safety grant that might be transferred to the local municipalities or third parties by means of separate TPA's.

## 9. Councillor member allowances and employee benefits

Allowances and employee benefits budgeted preliminary for 2025/2026:

### *Councillors*

- Salary
- Allowances for Cell phones
- Allowances for Transport
- Contributions

### *Senior Managers of the Municipality*

- Salary
- Allowances for transport
- Contributions
- Performance Bonuses

### *Other Employees*

- Salary
- Housing Subsidy
- Long service bonuses
- Allowances for Transport
- 13<sup>th</sup> Cheque
- Contributions to medical and pension fund

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Costs to Municipality budgeted:

*Councillors*

• Speaker (1)	R 854 144
• Executive Mayor (1)	R 1 055 923
• Deputy Executive Mayor (1)	R 854 144
• Executive Committee (3)	R 1 348 626
• Other Councillors (14)	<u>R 3 023 496</u>
	<b><u>R 7 136 333</u></b>

*Senior Managers*

• Municipal Manager	R 1 713 404
• Chief Financial Officer	R 1 354 735
• Director: Corporate Services	R 1 354 735
• Director: Community Services	<u>R 1 359 903</u>
	<b><u>R 5 782 953</u></b>

Number of Councillors 23

**Number of personnel positions** 417 in Total (SA 24)

**Positions filled:**

• Executive Directors	3
• Senior Managers	10
• Other Managers and Professionals	9
• Technical Staff	75
• Semi-Skilled	170
• Other staff members	124
• Vacancies	26

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# 10. Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flows are provided in SA 25 - Section B Supporting Tables.

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +2 2027/28	
	<b>Revenue</b>															
	<b>Exchange Revenue</b>															
	Service charges - Electricity	13	13	13	13	13	13	13	13	13	13	13	13	13	158	168
	Service charges - Water	18 621	18 621	18 621	18 621	18 621	18 621	18 621	18 621	18 621	18 621	18 621	18 621	18 621	19 025	20 821
	Service charges - Waste Water Management	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552
	Service charges - Waste Management	12 120	12 120	12 120	12 120	12 120	12 120	12 120	12 120	12 120	12 120	12 120	12 120	12 120	145 378	162 381
	Sale of Goods and Rendering of Services	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163
	Agency services	27	27	27	27	27	27	27	27	27	27	27	27	27	340	374
	Interest earned from Receivables	767	767	767	767	767	767	767	767	767	767	767	767	767	8 202	10 038
	Interest earned from Current and Non-Current Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Dividend Income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Rental from Fixed Assets	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	21 458	25 083
	License and permits	120	120	120	120	120	120	120	120	120	120	120	120	120	1 445	1 540
	Special rates levies	113	113	113	113	113	113	113	113	113	113	113	113	113	1 358	1 455
	<b>Non-Exchange Revenue</b>															
	Operational Revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Property rates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Surcharges and Taxes	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Fines, penalties and forfeits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Licences or permits	30 201	30 201	30 201	30 201	30 201	30 201	30 201	30 201	30 201	30 201	30 201	30 201	30 201	84 168	88 390
	Transfer and subsidies - Operational	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Financial Levy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Operational Revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Gain on disposal of Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other Gains	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Discontinued Operations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Total Revenue (excluding capital transfers and Expenditure)</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>47 911</b>	<b>312 792</b>	<b>322 196</b>
	Employee related costs	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	178 978	188 714
	Remuneration of councillors	595	595	595	595	595	595	595	595	595	595	595	595	595	7 136	7 505
	Bank purchases - electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Inventory consumables	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	46 121	48 058
	Debt Impairment	308	308	308	308	308	308	308	308	308	308	308	308	308	3 698	3 727
	Depreciation and amortisation	119	119	119	119	119	119	119	119	119	119	119	119	119	1 427	1 483
	Unsubsidised services	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	33 745	30 476
	Transfers and subsidies	83	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 045
	Irrecoverable debts written off	3 300	3 300	3 300	3 300	3 300	3 300	3 300	3 300	3 300	3 300	3 300	3 300	3 300	40 678	44 313
	Operational costs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Losses on disposal of Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other Losses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Total Expenditure</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>26 085</b>	<b>312 792</b>	<b>322 196</b>
	<b>Surplus/(Deficit)</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>21 826</b>	<b>0</b>	<b>0</b>
	Transfers and subsidies - capital (monetary allocations)	42	42	42	42	42	42	42	42	42	42	42	42	42	500	—
	Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Surplus/(Deficit) after capital transfers & contributions	21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	500	(0)
	Income Tax	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Surplus/(Deficit) after Income tax</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>500</b>	<b>(0)</b>
	Share of Surplus/(Deficit) attributable to Joint Venture	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Share of Surplus/(Deficit) attributable to Minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Surplus/(Deficit) attributable to municipality</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>500</b>	<b>(0)</b>
	Share of Surplus/(Deficit) attributable to Associate Incompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Surplus/(Deficit) for the year</b>	<b>21 887</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>(7 569)</b>	<b>500</b>	<b>(0)</b>

## 11. Budget and SDBIP implementation plans

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget.

## 12. Contracts having future budgetary implications

Loan agreement with Standard Bank to the value of R 28 million for the construction of the regional landfill site at Karwyderskraal – Outstanding balance on 28 February 2025 = R8 108 895.72

## 13. Capital expenditure details

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget

## 14. Legislation compliance status

Overberg District Municipality complies in general with legislation applicable to municipalities.

## 15. Other supporting documents

BUDGET FRAMEWORK AND PRINCIPLES – 2024/25 MTREF – March 2025

Guidelines from Budget Office to User Departments

Budget office advised CFO that a Zero-based budget approach be followed for the 2024/25 MTREF budget preparation.

**Approach is in line with ODM Budget policy.**

*9.2.1. Basis of Calculation*

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- a) *The principle of zero-based- and incremental budgeting shall be applied in preparing the annual operating budget*
- b) *The annual operating budget shall be based on realistically anticipated revenue.*
- c) *An income-based approach shall be used where the realistically anticipated income would be determined first and the level of operating expenditure would-be-based on the determined-income, thus resulting in a cash funded budget.*

## **BUDGET APPROACH AND PRINCIPLES**

- ▶ **1. Principle of zero-based budgeting**
- ▶ **2. Income-based approach determining the realistic anticipated income first**
  - a. Equitable share
  - b. Own revenue
- ▶ **3. Provision for fixed costs**
  - a. Employee related costs
  - b. Depreciation
  - c. Finance costs
  - d. Contractual commitments
- ▶ **4. Provision for variable cost**
  - a. Detailed motivations
  - b. Prioritize according to greatest need.
- ▶ **5. Maintenance projects**
  - a. Preventative
  - b. Corrective
- ▶ **6. Capital Budget**
  - a. Capital projects
  - b. Major capital items – Asset register
  - c. Expensed minor capital items - Inventory.
- ▶ **7. Budget according to SCM Commodities**
- ▶ **8. Ensure mSCOA alignment with 7**

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- ▶ 9. NO budget deficit as per **MFMA Budget Circular guidelines - BALANCED BUDGET approach**
- ▶ 10. Gains from land sales should as far as possible be utilized to fund the creation of new assets (CRR) or the repair and maintenance of existing assets (OPEX).

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# 16. Municipal Manager Quality Certification

## Municipal Manager's quality certificate


I Richard Bosman, Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documents have 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 Richard Bosman

Municipal Manager of the Overberg District Municipality

Signature 

Date 2025/03/26

  
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# SECTION B – BUDGET

## 1. Operating Budget

DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	278	711	812	-	-	-	-	-	-	-
Service charges - Water	2	-	35	40	35	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	704	650	220	150	150	150	150	161	168
Service charges - Waste Management	2	9 812	10 884	15 064	14 950	17 409	17 409	17 409	18 621	19 925	20 821
Sale of Goods and Rendering of Services		7 464	9 116	10 001	142 959	144 860	144 860	144 860	145 547	154 378	162 381
Agency services		11 501	12 008	12 909	13 825	13 625	13 825	13 825	13 951	14 578	15 235
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	222	300	300	300	300	318	340	374
Interest earned from Current and Non Current Assets	2	2 558	5 904	8 163	7 600	8 600	8 600	8 600	9 202	9 607	10 039
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 458	12 849	13 812	14 062	14 722	14 722	14 722	21 925	23 459	25 093
Licence and permits		225	746	758	1 250	1 350	1 350	1 350	1 445	1 546	1 654
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		361	819	2 848	1 161	1 565	1 555	1 555	1 356	1 155	1 213
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		202 470	206 478	214 909	98 796	97 148	97 148	97 148	97 308	94 168	98 390
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 215	691	2	-	-	-	-	-	-	-
Gains on disposal of Assets		11 724	-	-	9 900	9 900	9 900	9 900	2 990	2 880	2 628
Other Gains		5 827	7 154	3 261	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>267 893</b>	<b>268 097</b>	<b>283 463</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>
<b>Expenditure</b>											
Employee related costs	2	122 709	134 415	145 558	168 688	161 219	161 219	161 219	178 978	188 714	198 907
Remuneration of councillors	2	5 872	6 195	6 763	6 796	6 796	6 796	6 796	7 136	7 565	8 018
Bulk purchases - electricity	2	329	458	495	-	-	-	-	-	-	-
Inventory consumed	8	50 561	47 879	47 783	47 075	54 755	54 755	54 755	46 121	48 098	50 280
Debt impairment	3	67	76	853	-	100	100	100	-	-	-
Depreciation and amortisation		3 732	4 005	4 464	3 681	3 681	3 681	3 681	3 697	3 698	3 727
Interest		3 492	3 006	2 255	2 422	2 401	2 401	2 401	1 427	1 136	1 183
Contracted services		23 797	28 322	28 650	38 158	38 274	38 274	38 274	33 745	29 478	30 476
Transfers and subsidies		1 393	1 811	2 300	-	4 000	4 000	4 000	1 000	1 045	1 092
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		31 858	29 443	28 793	35 962	38 317	38 317	38 317	40 678	42 462	44 313
Losses on disposal of Assets		607	526	624	-	-	-	-	-	-	-
Other Losses		-	-	-	276	276	276	276	-	-	-
<b>Total Expenditure</b>		<b>244 617</b>	<b>256 134</b>	<b>268 539</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>
<b>Surplus/(Deficit)</b>		<b>23 276</b>	<b>11 963</b>	<b>14 924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	6	1 116	1 219	1 961	2 700	3 800	3 800	3 800	500	-	-
Transfers and subsidies - capital (in-kind)	6	980	85	17	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>
Share of Surplus/Deficit attributable to Associates	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>25 371</b>	<b>13 267</b>	<b>16 902</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>(0)</b>	<b>0</b>

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## 2. Capital Budget Programme – Multi Year

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

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2025/26	BUDGET 2026/27	BUDGET 2027/28
1 COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Furniture and Office Equipment	1	R35 000.00	R35 000.00	R35 000.00
2 CORPORATE SERVICES : SUPPORT SERV	DC3 Septic tank	1	R160 000.00	R0.00	R0.00
3 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	1	R400 000.00	R0.00	R0.00
4 EMERGENCY SERVICES	DC3 Bunker Gear	1	R400 000.00	R0.00	R0.00
5 EMERGENCY SERVICES	DC3 Training Centre Training Management System	1	R250 000.00	R0.00	R0.00
6 EMERGENCY SERVICES	DC3 Rescue Equipment	1	R150 000.00	R0.00	R0.00
7 EMERGENCY SERVICES	DC3 Capacity Project	4	R500 000.00	R0.00	R0.00
8 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicle - Rollbar and rubberised loadbin	1	R11 000.00	R35 000.00	R3 000.00
9 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Inspections and data gathering-Tablets	1	R20 000.00	R2 500.00	R1 500.00
10 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Spillkit (Sect 30)	1	R7 000.00	R15 000.00	R85 000.00
11 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Weighbridge software program	1	R200 000.00	R0.00	R0.00
12 ICT SERVICES	DC3 Fingerprint system	1	R500 000.00	R0.00	R0.00
13 ICT SERVICES	DC Council Chamber Hybrid System	1	R600 000.00	R0.00	R0.00
14 ICT SERVICES	DC3 Computer Equipment	1	R260 000.00	R0.00	R0.00
15 IDP AND COMMUNICATION	DC3 Sound Equipment	1	R20 000.00	R0.00	R0.00
16 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R150 000.00	R0.00	R0.00
17 LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	1	R100 000.00	R0.00	R0.00
18 MUNICIPAL HEALTH SERVICES	DC3 Vehicle	1	R600 000.00	R0.00	R0.00
19 MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	1	R150 000.00	R0.00	R0.00
20 MUNICIPAL HEALTH SERVICES	DC3 Office Refurbishment	1	R1 120 000.00	R0.00	R0.00
21 PERFORMANCE AND RISK MANAGEMENT	DC3 Computer Equipment	1	R2 500.00	R0.00	R0.00
22 SOLID WASTE MANAGEMENT	DC3 Cell 5	3	R9 200 000.00	R20 000 000.00	R20 000 000.00
23 SUPPLY CHAIN MANAGEMENT	DC3 Camera System	1	R42 000.00	R0.00	R0.00
			<b>R14 877 500.00</b>	<b>R20 087 500.00</b>	<b>R20 124 500.00</b>

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# OVERBERG DISTRICT MUNICIPALITY



## Medium Term Revenue and Expenditure Framework (MTREF)

### DRAFT MTREF TARIFFS: 2025/2026 – 2027/2028

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# 1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2024/2025 (VAT INCLUSIVE)		2025/2026 (VAT INCLUSIVE)
			ROUNDED		ROUNDED
<b>INCIDENTS – CALL OUT COST</b>	Per unit	Motor pumps	R2 128	7%	R2 277
	Per unit	Service & response vehicles	R1 074	7%	R1 149
<b>STAND-BY AND OPERATIONAL COST</b>	Per unit /per hour	Motor pumps	R2 128	7%	R2 277
	Per unit /per hour	Service & response vehicles	R1 817	7%	R1 944
<b>PERSONNEL</b>	Per hour	Senior	R601	7%	R643
	Per hour	Junior	R402	7%	R430
<b>*Informal Settlement incidents will be charged per incident not per structure to the landowner.</b>					
<b>WATER</b>	Per kilolitre	Water	R33	7%	R36
<b>CHEMICALS</b>	-	Chemicals	Cost price + 10% + 15%		(Cost price + 10%) + VAT%
<b>Emergency water supply to local municipality</b>	Actual cost additional + 10%	Water	R72	Cost reflective	Actual cost additional + 10%
<b>STANDBY</b>	Per unit per hour	Standby	R732	7%	R783
<b>ASSISTANCE TO FIRE SERVICES</b>	Per unit per hour		R500 / Outside district (+ Actual travel cost)		R500 / Outside district (+ Actual travel cost)
<b>ASSISTANCE TO OUTSIDE SERVICES</b>		Assistance to outside services	Cost price + 10% + 15%		Cost price + 10% + 15%
<b>PUMPS AND EQUIPMENT</b>	Per hour or part	Pumping swimming pools (office hours)	R714	7%	R764
	Per hour or part	Specialised pumps	R402	7%	R430
	Per hour or part	Hydraulic equipment	R1 195	7%	R1 279
	Per hour or part	Lighting	R381 plus travel cost	7%	R381 plus travel cost
	Per cylinder	Filling cylinders	R342	7%	R366
<b>STAND-BY FILMING</b>	Per hour or part	Per vehicle with crew of two	R1 425	7%	R1 849
	Per hour or part	Additional crew	R714	7%	R764
<b>PRIVATE SECTOR TRAINING</b>	Per person	First Aid level 1	R1 456	7%	R1 558
	Per person	First Aid level 3	R2 408	7%	R2 576
	Per person	Fire extinguisher basic	R1 768	7%	R1 891
	Per person	Basic Fire Fighting – 1 day	R2 891	7%	R3 093
	Per person	School children (First Aid 1)	R732	7%	R783
	Per kilometre	Transport cost	R15	7%	R16
	-	<b>FIRST AID REFRESHER TRAINING</b>	R473	7%	R506
<b>STAND-BY</b>	Per vehicle/boat	Special events	R794	7%	R850
	Per hour	Medical stand-by (limited to venue or terrain)	R694	7%	R742
<b>INSURANCE INSPECTIONS</b>	-	Inspection on request of insurance	R1 366	7%	R1 461
	-	Follow-up inspection	R511	7%	R546



TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2024/2025 (VAT INCLUSIVE)		2025/2026 (VAT INCLUSIVE)
			ROUNDED		ROUNDED
DEMONSTRATIONS	-	Conditions linked to awareness	Actual cost + 15%		Actual cost + VAT%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	Actual cost + 15%		Actual cost + VAT%
<b>DIVING TEAM</b>	Per day	<b>Diving team</b>	<b>R2 559</b>	<b>REMOVE</b>	<b>N/A</b>
LECTURE ROOM	Per day	-	R1 003	7%	R1 073
EXTERNAL TRAINING FACILITY	Per student per day	-	R511	7%	R546
OCCUPATIONAL CERTIFICATE	Per unit	-	R381	Cost reflective	R500
<b>FIRST AID REFRESHER TRAINING</b>	-	-	<b>R473</b>	<b>REMOVE</b>	<b>N/A</b>
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial	R2 700	7%	R2 889
	-	Small content <1000L – Farms & private	R732	7%	R783
	-	LPG	R357	7%	R382
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R1 013	7%	R1 084
<b>FIRE PERMIT</b>	Per site	-	<b>R1 074</b>	<b>REMOVE</b>	<b>N/A</b>
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	Per Inspection	-	R1 003	7%	R1 073
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	Per Inspection	-	R1 003	7%	R1 073
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – PRIVATE LANDOWNER - MEMBERS OF REGISTERED PROTECTION ASSOCIATION			No charge		No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION			R1141 per hour per unit	7%	R1 220 per hour per unit
AIR SUPPORT	-	-	Cost + 10% + 15%		(Cost + 10%) + VAT%
FLAAM TRAINER	Per day	With two operators	R17860 + Travel & Accommodation Cost	7%	R19 110 + Travel & Accommodation Cost
Working on Fire Team	Per Team		Variable cost plus 15%		Variable cost + VAT%
SCRUTINY OF BUILDING PLANS (Safety Evaluation)	Per plan	Inspection of any building	6.5% of Building plan cost		6.5% of Building plan cost
<b>SCRUTINY OF BUILDING PLANS (As built)</b>	Per plan	Inspection of any building plan		<b>NEW</b>	<b>13% of Building plan cost</b>

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## 2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	%	TARIFF
			2024/2025	INCREASE	2025/2026
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
			ROUNDED		ROUNDED
<b>ADDITIONAL TARIFFS</b>	-	Any rental of equipment and vehicles-	Cost + 10% + 15%	-	(Cost + 10%) + VAT%
	Per page	Photostat/A4 page	R2.15	7%	R2.30
	Per page	Photostat/A4 page colour	R7.50	7%	R8.03
	Per page	Computer printouts	R20.50	7%	R21.94
	Per page	Faxing	R41	7%	R44
	Per cheque	Dishonoured cheques	N/A	REMOVE	N/A
	Per occurrence	Faulty payments	R190	7%	R203
	Per item	Printing of maps A3 size black	R79	REMOVE	N/A
	Per item	Printing of maps A3 size colour	R93	REMOVE	N/A
	Per item	Printing of aerial photos A3 size	R178	REMOVE	N/A
	Per item	Printing of maps A4 size black	R36	REMOVE	N/A
	Per item	Printing of maps A4 size colour	R42	REMOVE	N/A
	Per item	Printing of aerial photos A4 size	R49	REMOVE	N/A
	Appeal	-	R1 686	7%	R1 804
<b>NON-REFUNDABLE TENDER DOCUMENT</b>	-	Tender 9 years & 11 months +	R1 712	7%	R1 832
	-	Tender 5 – 8 years 11 months	R856	7%	R916
	-	Tender 3 years 11 months - 4 years 11 months	R482	7%	R515
	-	3 years	R428	7%	R458
	-	Less than 3 years	R268	7%	R286
	-	Banking Tender	R910	7%	R973
<b>ELECTRONIC NOTICE BOARD</b>	Per day	Private Sector/Business per 24 hours rolling per slide	N/A	REMOVE	N/A
	Per day	Municipalities (local) per 24 hours rolling per slide	N/A	REMOVE	N/A
<b>PROPERTIES</b>	Per month	Head Office Shaded Parking (Officials only)	R40	REMOVE	N/A
<b>INTEREST ON ARREARS</b>	Per month	Interest calculated due and payable on any balance outstanding after date specified on account	Calculated on Prime rate plus 1% pa		Calculated on Prime rate plus 1% pa

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### 3. ENVIRONMENTAL MANAGEMENT

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE (VAT INC)	TARIFF 2024/2025 (VAT INC)	% INCREASE (VAT INC)	TARIFF 2025/2026 (VAT INC)
			ROUNDED	ROUNDED		
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	7%	R1 017	7%	R1 088
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Commercial vehicles (Cars and Pick-ups's Campers, Caravans and Trailers)	7%	R227	7%	R243
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Large vehicles (All Trucks and Busses)	7%	R582	7%	R623

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## 4. MUNICIPAL HEATH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF		
			2024/2025	2025/2026	
			(VAT INCLUSIVE) ROUNDED	(VAT INCLUSIVE) ROUNDED	
			% INCREASE		
TAKING OF ANY TYPE OF PRIVATE SAMPLES & ANALYSIS	-	All samples taken on request excluding laboratory cost** as per contract between ODM and laboratory and excluding transport costs per SARS rates*.	R642	7%	R687
* SARS rates will be added to the application tariff					
** laboratory cost will be added to the tariff					
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	R2 943	7%	R3 148
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS,	-	Issuing of Certificates of acceptability: Once off payment	Category tiers implemented	Cost reflective adjustment	Category tiers implemented
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	R984	7%	R1 053
	-	Replacement of any applicable COA	R347	7%	R371
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	Category tiers implemented		Category tiers implemented
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	R1 088	7%	R1 164
AIR QUALITY CONTROL – COST OF LIVENING (FUEL BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)	-	Atmospheric emission tariffs – application fee for license fee (Licence fee determined by Air Quality Act, Act 39 of 2004)	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
ISSUING OF HEALTH REPORT OR CERTIFICATE (Once-off) (Annual Fee)	-	Smaller than 30m2	R535	7%	R572
	-	Larger than 30m2	R1 070	7%	R1 145
	-	Supermarkets	R3 210	7%	R3 435

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2024/2025		2025/2026
			(VAT INCLUSIVE) ROUNDED		(VAT INCLUSIVE) ROUNDED
		Events (4days and less)	R268	7%	R286
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR FOOD PREMISES		Smaller than 30m2	R535	7%	R572
		Larger than 30m2	R1 070	7%	R1 145
		Supermarkets	R3 210	7%	R3 435
		Temporary Stall at an Event (4 days and less)	R268	7%	R286
		Trailer or Vehicle for an Event	R535	7%	R572
		MHS Event Monitoring per day per Inspector	R1 500	7%	R1 605
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	R2 000	7%	R2 140
ISSUING OF HEALTH CERTIFICATES/REPORT AS PER MHS Bylaw (Implementation - Annual Tariff)	-	Crech and School smaller than >100m2	R520	7%	R556
	-	Crech, old aged home, children;s homes, nursing homes dependant on social grants	R520	7%	R556
	-	Beauty salons/hairdressers/Offensive trades - smaller than 30m2	R520	7%	R556
	-	All other creches, schools, children's homes, nursing home, old age homes, medical waste generators, accomodation facilities, beauty salons/hairdressers and offensive traders	R1 050	7%	R1 124
SCRUTINY OF BUILDING PLANS (Health Evaluation)	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6.5% of Building plan cost		6.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	4.5% of Building plan cost		4.5% of Building plan cost
Urgent Inspection/application Request	New	Inspections/ Renewal applications Listed in tariff code 4.7.1 to 4.11.2 requested within 5 municipal working days or less before issuing of certificate/report is required and after expiry.		new	tariff + 100%

\* SARS rates will be added to the application tariff

\*\* laboratory cost will be added to the tariff

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## 5. ROADS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2024/2025 (VAT INCLUSIVE)		2025/2026 (VAT INCLUSIVE)
			ROUNDED		ROUNDED
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	R593.00	7%	R635.00
	-	Any additional structure posts	R428.00	7%	R458.00

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## 6. KARWYDERSKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE		TARIFF		TARIFF		TARIFF	
			2024/2025 (15% VAT EXCLUSIVE)	2025/2026 (15% VAT INCLUSIVE)	2024/2025 (15% VAT INCLUSIVE)	2025/2026 (VAT EXCLUSIVE)	2025/2026 (VAT INCLUSIVE)			
KARWYDERSKRAAL	Tonne	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	None	Free of charge	Free of charge	None	Free of charge	Free of charge	Free of charge	Free of charge
	Tonne	Cost per tonne - Dumping of general Household waste - Private	8.07%	R324.50	R373.18	7.00%	R347.22	R399.30		
	Tonne	Cost per Tonne-General Household Waste - All Municipalities	-7.54%	R164.78	R189.50	-19.50%	R152.54	R175.42		
	Tonne	Cost per tonne - dumping building rubble (oversize/clean)	4.81%	R128.68	R147.98	4.79%	R134.85	R155.08		
	Tonne	Cost per tonne - dumping contaminated builders rubble	16.48%	R349.74	R402.20	7.00%	R374.22	R430.36		
	Tonne	Cost per tonne - rehabilitation contribution - municipalities	4.53%	R23.52	R27.05	4.80%	R24.65	R28.35		
	Tonne	Annual fix cost contribution as per SLA - Overstrand LM	40.80%	R5 161 823	R5 936 096.58	-4.74%	R4 917 369	R5 654 974.35		
	Tonne	Annual fix cost contribution as per SLA - Theewaterskloof LM	41.55%	R1 379 424	R1 586 337.69	-7.84%	R1 461 959	R1 681 252.85		
	Tonne	Annual fix cost contribution as per SLA - Cape Agulhas LM	New	R577 951	R664 643.42	New	R739 869	R850 849.35		
	Per vrag	Estimated Annual Disposal Cost calculated as per tariff model - Overstrand LM	10.57%	R12 298 576	R14 143 362.70	-13.04%	R12 298 576	R14 143 362.70		
	Per vrag	Estimated Annual Disposal Cost calculated as per tariff model - Theewaterskloof LM	14.34%	R3 286 620	R3 779 613.26	-13.04%	R3 286 620	R3 779 613.26		
	Per vrag	Estimated Annual Disposal Cost calculated as per tariff model - Cape Agulhas LM	NEW	R1 331 157	R1 530 830.74	NEW	R1 331 157	R1 530 830.74		
	Per vrag	Composting blend	New	N/A	N/A	New	R541	R622.00		
	Per slip	Reprint of Weighbridge slip	new	N/A	N/A	new	R157	R180.00		


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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON	% INCREASE	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON
			2024/2025	TARIFF – WEEKEND 2024/2025	TARIFF – WEEK 2024/2025		2025/26	TARIFF – WEEKEND 2025/26	TARIFF – WEEK 2025/26
			(VAT INCLUSIVE) R	(VAT INCLUSIVE) R	(VAT INCLUSIVE) R		(VAT INCLUSIVE) R	(VAT INCLUSIVE) R	(VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	7%	896	790	710	7%	1 066	845	760
	Bungalows (sea view) per night	7%	1 317	1 099	962	7%	1 409	1 176	1 029
	Wooden House per night	7%	1 408	1 248	1 042	7%	1 507	1 335	1 115
	Breakage deposit (no VAT payable)	7%	650	650	650	7%	696	696	696
	Cancellation fee (Only payable if re-let)	7%	210	210	210	7%	225	225	225
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
CARAVAN/TENT SITES	Access card – deposit per card	7%	103	103	103	7%	110	110	110
	Caravan/Tent site per night (maximum 6 persons)	7%	505	401	263	7%	637	429	282
	Caravan/Tent site per person per night (out of season only)	7%	0	114	114	7%	0	123	123
	Cancellation fee (Only payable if re-let)	7%	210	210	210	7%	225	225	225
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	7%	103	103	103	7%	0	0	0
DAY VISITORS	Day visitors per site per person per day camping site (08.00 – 17.00)	7%	52	52	52	7%	55	55	55
	Vehicle per day (08.00 – 17.00) (Excluding in-season)	7%	0	63	63	7%	0	67	67
	Mini-bus per day (08.00 – 17.00) (Excluding in-season)	7%	0	92	92	7%	0	98	98
	Bus per day (08.00 – 17.00) (Excluding in-season)	7%	0	210	210	7%	0	210	210
RENTAL OPEN AREA	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free	Free
	Rental open area per 50 m <sup>2</sup>	7%	92	92	92	7%	98	98	98
PARKING AREA	Parking per vehicle/boat per day	7%	29	29	29	7%	31	31	31
	Extra persons per site per person per day – caravan/tent sites and bungalows	7%	103	103	103	7%	110	110	110
ADDITIONAL PERSONS/VEHICLES	Extra vehicle per day caravan/tent sites, bungalows & LEASEHOLDER sites	7%	69	69	69	7%	74	74	74
	Hall hire per occasion per day (Small)	7%	1 179	1 179	1 179	7%	1 261	1 261	1 261
HALL	Hall hire per occasion per day (Recreational)	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request
	Breakage deposit	7%	653	653	653	7%	698	698	698
	Cancellation fee (Only payable if re-let)	7%	210	210	210	7%	225	225	225
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING	Rental of bedding per unit per occasion	7%	103	103	103	7%	110	110	110
COUNCIL HOUSES/ WORKERS HOUSES/BUNGALOWS	Bungalow Rental per month (including basic services)	7%	6 743	6 743	6 743	Market-related	Market-related	Market-related	Market-related
	Workers houses (Building size)	new	new	new	new	new	R5500-R7500	R5500-R7500	R5500-R7500
COMMERCIAL USERS	Water per kilo litre	7%	10	10	10	7%	11	11	11
	Water deposit – service connection	7%	1 259	1 259	1 259	7%	1 348	1 348	1 348
	Service deposit	7%	2 004	2 004	2 004	7%	2 144	2 144	2 144
	Water services connection fee (per connection)	7%	287	287	287	7%	307	307	307
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	(Cost + 15%) + VAT%	(Cost + 15%) + VAT%	(Cost + 15%) + VAT%
LEASEHOLDER (INCLUDING BASIC SERVICES)	Plots to 150m <sup>2</sup> (per year)	7%	21 195	21 195	21 195	Step increase to closer Market-related	31 792	31 792	31 792
	Plots 151 m <sup>2</sup> – 200m <sup>2</sup> (per year)	7%	23 593	23 593	23 593	Step increase to closer Market-related	35 389	35 389	35 389
	Plots 201m <sup>2</sup> – 300m <sup>2</sup> (per year)	7%	26 165	26 165	26 165	Step increase to closer Market-related	39 248	39 248	39 248
	Plots 301m <sup>2</sup> – 350m <sup>2</sup> (per year)	7%	28 414	28 414	28 414	Step increase to closer Market-related	42 621	42 621	42 621
	Plots 350m <sup>2</sup> + (per year)	7%	31 142	31 142	31 142	Step increase to closer Market-related	46 713	46 713	46 713

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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON	OUT OF SEASON	OUT OF SEASON	% INCREASE	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON
			TARIFF 2024/2025 (VAT INCLUSIVE) R	TARIFF – WEEKEND 2024/2025 (VAT INCLUSIVE) R	TARIFF – WEEK 2024/2025 (VAT INCLUSIVE) R		2025/2026 (VAT INCLUSIVE) R	TARIFF – WEEKEND 2024/2025 (VAT INCLUSIVE) R	TARIFF – WEEK 2024/2025 (VAT INCLUSIVE) R
LEASEHOLDER BASIC SERVICES	Blocked sewerage and water supply repair work	7%	607	607	607	7%	649	649	649
	Sewerage connection with network (once-off)	7%	8 175	8 175	8 175	7%	8 747	8 747	8 747
ELECTRICITY	Electricity tariff per 100 units (First 400 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (First 300 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (Between 401 and 600 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 301 and 350 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (Between 350 and 400 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 401 and 600 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (above 600 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
	Electricity Availability Tariff per month	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
Sewage charge (Monthly)	Infrastructure Availability	7%	115.00	115.00	115.00	7%	123.05	123.05	123.05
	Cutting of grass LEASEHOLDER plot	7%	687	687	401	7%	86	0	0
LEASEHOLDER DEFAULT SERVICES	Removal of rubbish LEASEHOLDER plot	7%	607	607	607	7%	98	0	0
	Builders per person per day	7%	0	46	46	7%	55	55	55
	Builders vehicles per day	7%	0	52	52	7%	0	0	0
	Registration service providers operating in the Resort	7%	0	1 305	1 305	7%	0	0	0
	Administrative costs transfer of rental agreement	10%	942	942	942	10%	1 000	1 000	1 000
REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND AND LIMITED TO ONE DISCOUNT CATEGORY PER RESERVATION.	Administrative costs renewal of rental agreement	10%	471	471	471	10%	0	0	0
	Groups of 20 – 50 persons	0	15% discount	15% discount		0	15% discount	15% discount	
	Groups of 51 – 100 persons	0	20% discount	20% discount		0	20% discount	20% discount	
	Groups of 101 – 200 persons	0	25% discount	25% discount		0	25% discount	25% discount	
	Groups of more than 200 persons	0	30% discount	30% discount		0	30% discount	30% discount	
	Caravan Groups 20-50 (maximum 6 per caravan)	0	30% discount	30% discount		0	30% discount	30% discount	
	Caravan Groups 51-100 (maximum 6 per caravan)	0	40% discount	40% discount		0	40% discount	40% discount	
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	0	30% discount	30% discount		0	30% discount	30% discount	
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	0	35% discount	35% discount		0	35% discount	35% discount	
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	7%	0	3 035	3 035	7%	0	3 247	3 247
	Pensioners	-	30% discount	15% discount		-	30% discount	15% discount	
	Contractors (longer than 1 month)	-	15% discount	15% discount		-	15% discount	15% discount	
	Staff	-	40% discount	40% discount		-	40% discount	40% discount	
	SEASON- AND OTHER TIMES	In Season							
		Out of Season		Excluding 10 December – 10 January of next year & Easter Weekend	Excluding 10 December – 10 January of next year & Easter Weekend			Excluding 10 December – 10 January of next year & Easter Weekend	Excluding 10 December – 10 January of next year & Easter Weekend
Week			Sunday 14.00 – Thursday 10.00	Sunday 14.00 – Thursday 10.00			Sunday 14.00 – Thursday 10.00	Sunday 14.00 – Thursday 10.00	
Weekend			Thursday 14.00 – Sunday 10.00	Thursday 14.00 – Sunday 10.00			Thursday 14.00 – Sunday 10.00	Thursday 14.00 – Sunday 10.00	

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8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON	OUT OF SEASON	OUT OF SEASON	% INCREASE	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON
			2024/2025	TARIFF –	TARIFF – WEEK		2024/2025	TARIFF –	TARIFF – WEEK
			(VAT INCLUSIVE)	2024/2025	2024/2025		(VAT INCLUSIVE)	2024/2025	(VAT INCLUSIVE)
			R	R	R	R	R	R	
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	7%	1 122	950	721	7%	1 201	1 017	772
	Breakage deposit (no VAT payable)	7%	850	850	850	7%	896	896	896
	Cancellation fee (Only payable if re-let)	7%	210	210	210	7%	225	225	225
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
CARAVAN/TENT SITES	Access card – deposit per card	7%	103	103	103	7%	1 081	0	0
	Caravan/Tent site per night (maximum 6 persons) with electricity	7%	504	429	366	7%	539	459	392
	Caravan/Tent site per night (maximum 6 persons) without electricity	7%	458	366	332	7%	490	392	355
	Caravan/Tent site per person per night (out of season only)	7%	0	114	114	7%	0	123	123
	Cancellation fee (Only payable if re-let)	7%	206	206	206	7%	221	221	221
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	0	0	0	50% of reservation amount	0	0	0
ADDITIONAL PERSONS/VEHICLES	Access card – deposit per card	7%	114	114	114	7%	0	0	0
	Extra persons per site per person per day – caravan/tent sites and bungalows	7%	103	103	103	7%	110	110	110
DAY VISITORS	Extra vehicle per vehicle day caravan/tent sites, bungalows & LEASEHOLDER sites	7%	63	63	63	7%	67	67	67
	Day visitors per site per person per day camping site (08:00 – 17:00)	7%	0	52	52	7%	0	55	55
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	7%	0	63	63	7%	0	67	67
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	7%	0	92	92	7%	0	98	98
	Bus per day (08:00 – 17:00) (Excluding in-season)	7%	0	200	200	7%	0	214	214
LEASEHOLDER (INCLUDING BASIC SERVICES)	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free	Free
	Plot tariff per year	7%	19 635	19 635	19 635	Step increase to closer Market-related	29 453	29 453	29 453
ELECTRICITY	Plettenberg plot tariff per year	7%	23 585	23 585	23 585	Step increase to closer Market-related	35 377	35 377	35 377
	Electricity tariff per 100 units (First 400 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (First 300 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (Between 401 and 600 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 301 and 350 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (Between 350 and 400 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A	cost reflective	N/A	N/A	N/A
LEASEHOLDER DEFAULT SERVICES	Electricity tariff per 50 units (Between 401 and 600 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (above 600 units)	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Electricity Availability Tariff per month	cost reflective	Awaiting Overstrand tariffs			cost reflective	Awaiting Overstrand tariffs		
	Cutting of grass LEASEHOLDER plot	7%	687	687	687	7%	735	735	735
	Removal of rubbish LEASEHOLDER plot	7%	601	601	601	7%	643	643	643
	Builders per person per day	0	0	0	REMOVE	N/A	N/A	N/A	N/A
	Builders per vehicle per day	0	0	0	REMOVE	N/A	N/A	N/A	N/A
	Registration service providers operating in the Resort	0	0	0	REMOVE	N/A	N/A	N/A	N/A
	Blocked sewerage & Water supply repair work	7%	687	687	687	7%	735	735	735
	Contractor for overflow of sewage	7%	1 717	1 717	1 717	7%	1 838	1 838	1 838
Sewage Pumping Services when available and during normal working hours	During normal working hours 08:00 - 16:00 Per load	7%	801	801	801	7%	858	858	858
	Outside normal working hours & weekends to be arranged with Supplier		To be paid directly to Supplier				To be paid directly to Supplier		
LEASEHOLDER RENEWAL AND TRANSFERRAL OF CONTRACTS	Administrative costs transfer of rental agreement	7%	916	916	916	7%	0	0	0
	Administrative costs renewal of rental agreement	7%	458	458	458	7%	0	0	0

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**8. DIE DAM RESORT**

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2024/2025 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2024/2025 (VAT INCLUSIVE) R
REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND)	Groups of 20 – 50 persons			15% discount	15% discount			15% discount	15% discount
	Groups of 51 – 100 persons			20% discount	20% discount			20% discount	20% discount
	Groups of 101 – 200 persons			25% discount	25% discount			25% discount	25% discount
	Groups of more than 200 persons			30% discount	30% discount			30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)			30% discount	30% discount			30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)			40% discount	40% discount			40% discount	40% discount
	Caravan Sites 7-14 days (8 person & 2 vehicles per caravan)			30% discount	30% discount			30% discount	30% discount
	Caravan Sites 15-21 days (8 person & 2 vehicles per caravan)			35% discount	35% discount			35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)			0	2 622	2 622		0	0
	Pensioners			30% discount	30% discount			30% discount	30% discount
	Contractors (longer than 1 month)			15% discount	15% discount			15% discount	15% discount
	Staff			40% discount	40% discount			40% discount	40% discount
	SEASON- AND OTHER TIMES	In Season		10 December – 10 January of next				10 December – 10 January of next year & Easter Weekend	
Out of Season				Excluding 10 December – 10				Excluding 10 December – 10	
Week			Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00		Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
Weekend			Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00		Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

**9. DIE DAM RESORT and UILENKRAALSMOND RESORT**

*"A tariff waiver of up to 100% may be granted in emergency circumstances by the Municipal Manager, in consultation with the CFO and the Community Services Director, for a maximum period of 10 days during emergency circumstances that result from disasters or civil unrest in respect of response personnel or victims of disaster, where persons in the latter group are unable to leave the resort, upon expiration of their existing booking as a result of the event."*

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# OVERBERG DISTRICT MUNICIPALITY



## Medium Term Revenue and Expenditure Framework (MTREF)

## MFMA Municipal Budget Circulars for the 2025/2026

OVERBERG DISTRICT MUNICIPALITY  
26 LONG STREET | PRIVATE BAG X22  
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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) 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, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 - 2027**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	5.9%	4.6%	4.4%	4.5%	2.5%

Source: Medium Term Budget Policy Statement 2024.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023. Households have seen growth in real incomes as this year progressed and inflation has cooled, while consumer confidence has been buoyed by several factors, including stable electricity supply and expectations of improving financial conditions following a September cut in interest rates. Real purchasing power is expected to be bolstered by a further moderation in inflation and lower interest rates supporting household balance sheets. The newly implemented two-pot retirement system, which allows consumers to withdraw a portion of their savings before retirement, may also boost household consumption over the next few years depending on the eventual use of the withdrawn funds.



During 2024, headline inflation has cooled to its lowest rate in over three years, supported by lower food and transport prices. Underlying inflation – measured by the core inflation rate, which excludes volatile items such as food, non-alcoholic beverages, fuels, and energy – has also moderated to two-year lows, supported by lower imported inflation. Headline inflation is projected to stabilise around the midpoint of the 3–6 per cent inflation target range in the medium term. Lower food prices, a stronger rand and comparatively low oil prices present favourable risks. Meanwhile, unfavourable risks to the outlook include higher administered prices and unfavourable weather conditions for agriculture.

Even though confidence of the consumers has been uplifted by the improved economy, households are still struggling to pay municipal accounts and that has a negative impact on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

## 2. Key focus areas for the 2025/26 budget process

### 2.1 Local government conditional grants allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

#### Notable changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26.

In the metro space, National Treasury remain committed to consolidating grants to improve efficiency and effectiveness. Starting with the 2025 Budget, the Neighbourhood Development Partnership Grant (NDPG direct) and the Programme and Project Preparation Support Grant (PPPSG) will be consolidated. Over the 2025 Medium-Term Revenue and Expenditure Framework (MTREF), further reforms will include integrating the Municipal Systems Improvement Grant (MSIG) and the Neighbourhood Development Partnership Grant (NDPG indirect) into the budget baselines of the Department of Cooperative Governance and the National Treasury, respectively. Both departments will still earmark these to ensure that these allocations are used for their original purposes.

Additionally, the non-metro components of the NDPG direct will be merged with a portion of the PPPSG, and the grant will be redesigned to better serve its objectives. Most of other proposed reforms being discussed currently are planned for medium- to long-term implementation.

NT advise municipalities to utilise the indicative numbers that were presented in the 2024 Division of Revenue Act when developing the 2025/26 MTREF calculations. It is crucial to also consider the

proposed changes to baselines that were presented in the 2024 MTBPS, as they may have an impact. NT recommend this must be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2027/28 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2024 Division of Revenue Act of 2025/26. The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx>

### **Division Of Revenue Amendment Bill, 2024 (DoRAB)**

**Additional funding to the Municipal Disaster Recovery Grant** – R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024. This will benefit several municipalities in five provinces with the following breakdown: Eastern Cape municipalities (10): R319 million; Free State municipalities (4): R48 million; KwaZulu-Natal municipalities (7): R152 million; Limpopo municipalities (4): R88 million; and Mpumalanga municipalities (4): R77 million.

**Reprioritisation from the Public Transport Network Grant** – R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

**Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant** – reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

**Roll-over** – R29 million is rolled over in the MSIG to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

### **Changes to conditional grant frameworks and allocations**

The framework of the MDRG – recovery will be amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the disasters that occurred between December 2023 and June 2024.

The framework of the RBIG will be updated to amend the ring-fenced BFI amount for Drakenstein Local Municipality's sanitation infrastructure upgrade project.

The framework of the PTNG is amended to reflect the revised 2024/25 baseline following the reprioritisation towards the Taxi Relief Fund.

The framework of the MSIG is amended to account for the approved roll-over in the 2024/25 financial year.

Details per municipality, of the changes to allocations for the municipal disaster recovery grant, municipal systems improvement grant, public transport network grant and regional bulk infrastructure grant that have been described in Part 2 of the explanatory memorandum to the DoRAB will be gazetted. These changes per municipality are shown in **Annexures D to E and Appendix A** of the DoRAB.

All amended frameworks will be gazetted in terms of section 15(2) of the 2024 DoRA, after consulting Parliament.

## 2.2 Metropolitan Municipalities Trading Services Reform performance incentive

The provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Fundamental weaknesses in the structure and management of trading services underpin and exacerbate underinvestment in trading services infrastructure and assets. Currently, trading services face negative cash flows, placing at risk overall metropolitan municipalities (refers herein as metros)'s finances and their ability to support the necessary investments and contribute to the financial health of the entire municipality. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure.

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance on accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance incentive is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation (W&S), electricity and energy (E&E), and solid waste management (SWM). Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

To access the performance incentive, most metros have already developed Trading Services Reform Strategies, with two annexures (A1: Institutional Road Map, and A2: Business and Investment Plans) for their Water and Sanitation and Electricity and Energy Trading Services. (See Guidance Note 2: Assessment Criteria, Process and Timeframes, Metro preparations for the introduction of trading services infrastructure financing reforms). The date for submission of Solid Waste Management A, A1 and A2s is 31 July 2025. The guidance note is accessible [at this link on the National Treasury website](#).

Metros with acceptable reform strategies for W&S and E&E will need to develop a third Annexure to their sector-specific Trading Services Reform Strategies, namely Annexure 3: Performance Improvement Action Plan (PIAP). Each A3: PIAP will have approximately 40 indicators across three performance areas (Accountability, Financial and Operational (W&S or E&E or SWM)).

For each indicator, metros will specify their starting points, ambitions, programmes to accomplish the ambitions, and annual targets for the six years of the programme. The A3: PIAP as agreed to by National Treasury and passed by the metro council will become the metro's trading service **performance contract** against which incentive allocations are confirmed or adjusted, through the Division of Revenue Act. The Council-approved sector-specific A3: PIAP must be submitted to National Treasury as part of the metro's submission of budget documentation.

Metros are currently receiving formal feedback on submissions already made. Workshop briefings, a Guidance Note, and direct support will be provided to enable metros to complete the A3: PIAP template.



For metros seeking to access the incentive, the second day of the Mid-year Budget and Performance Review (MYBR) engagements will be dedicated in assessing the readiness for trading services reform and the details of A3: PIAP. Metros should submit a complete first draft A3: PIAP prior to the MYBR engagement.

Similarly, for metros seeking to access the incentive, the Budget and Benchmark engagements will devote time to assess investment plans, commercial initiatives, of trading services. Metros should be ready for the meeting with a final A3: PIAP.

Metros who have been or are unable to generate satisfactory Trading Services Reform Strategy documents will have further opportunities (with assistance of NT) to join the programme in future.

### 2.3. Reporting requirements for Disaster Allocations

National Treasury has in the previous circular (MFMA Circular No. 126 dated 07 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 01 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (01 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

Disaster response funding for local government is provided for in the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) through the Municipal Disaster Response Grant schedule 7B (MDRG 7B); and the Municipal Recovery Grant schedule 5B (MDRG 5B).

Funds from the MDRG 7B allocations are unallocated until a classification of a disaster by the Head of National Disaster Management Centre (NDMC) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002). This grant provides for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

The MDRG 5B funds longer-term rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.

Section 25 of the 2024 DoRA provides that:

*(3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.*

*(c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocations made for a classified disaster.*

*(f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.*

Any additional disaster funding that may be approved by the National Treasury through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster", must comply with all the reporting requirements in the DoRA. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6



allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds upon approval constitute a part of the total disaster allocation for that financial year and must comply with the framework conditions of the disaster funding.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting prescripts in terms of the DoRA. In terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Further, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 financial year applicable to a municipality. The reporting must also comply with the framework of the Disaster grant.

In addition to the reporting requirements outlined in section 12 of the DoRA, municipalities must adhere to the reporting guidelines specified in the disaster management frameworks. Municipalities are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer, to the Provincial Disaster Management Centre (PDMC) within 14 days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilised. National Treasury may withhold and / or stop any funds due to the municipality that does not adhere to the reporting requirements in the DoRA.

In terms of any disaster funding that municipalities receive between 01 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

#### **2.4. Budgeting and reporting of the Integrated National Electrification Programme (INEP)**

The DoRA provides for the allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom for the Eskom areas of supply and to municipalities for their areas of supply. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the *mSCOA* Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the *mSCOA* Circular No. 16.

## 2.5. Stopping and reallocation guidelines

The Division of Revenue Act provides that in instances where municipalities reflect a serious or persistent material breach of the Act (DoRA and MFMA), i.e., non-compliance against the provisions of the Acts, non-compliance against grant framework and significant under-expenditure, National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

Following the 2024/25 mid-year expenditure reports (second quarter report) in terms of section 10 of the 2024 DoRA and sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury annually considers involving sections 18 and 19 of DoRA.

In terms of DoRA, National Treasury utilises the reported information from both municipalities and the transferring officers in terms of section 10 and section 71 of the DoRA and MFMA respectively. The second quarter reports dated 31 December annually is targeted as a benchmark to determine whether municipalities have adequately performed against the total allocations made. Various conditional grant frameworks give guide on the conditions required for compliance and as a measure of the performance of the municipalities.

Transferring officers are required as part of section 12 of DoRA (duties of the transferring officer) to assess and monitor the performance of the municipalities against the conditional grants and recommend to National Treasury that underperforming municipalities should be considered for stopping, while best performing municipalities are considered for additional funding in terms of sections 18 and 19 of DoRA (stopping and reallocation). In terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2025**.

National Treasury is required in terms of sections 17, 18 and 19 of DoRA and section 38 of the MFMA to consult municipalities and afford them an opportunity to make a written representation as to why their conditional grants should not be stopped. Only after National Treasury has consulted and engaged municipalities on this intention (stopping), would the Treasury decide to either stop or not stop. Therefore, the stopping and reallocation process is a consultative "process" for which National Treasury must decide on. Recommendations from all relevant stakeholders, i.e., transferring officers and provincial treasuries are considered before the National Treasury decides.

The following questions form part of the decision when National Treasury writes to municipalities to consider stopping the allocation due to persistent underspending and non-compliance against the provisions of the legislations:

- Why expenditure reported as at 31 December 2024 is below 40 per cent;
- Progress report against approved projections (provide list/ names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio) and all committed unspent funds must be ringfenced;
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2023/24 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2025, i.e., commitment that the municipality will not request rollover against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2024;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury;
- All reporting must be accurate and aligned to mSCOA system and
- An acceleration plan against the 2024/25 approved implementation plan.

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year.

Reallocation is therefore based on availability of funding, with priority being reallocation of funds within the same district or a province. Priority is also given to the best performing municipalities, municipalities with ready projects for implementation, committed multi-projects that could be brought forward, etc i.e., A maximum expenditure of 70 per cent against original allocation is used as an indicator for reallocation. In terms of stopping of the allocations against slow spending municipalities, a 40 per cent benchmark is used to engage municipalities whether their funds should be stopped or not. It is important to note that a representation from municipalities in terms of section 38(2) (a) of the MFMA and a recommendation from the transferring officer/provincial treasury is considered before National Treasury can stop the funds.

### 3. Revenue Management

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services as communicated in MFMA Circular No. 89. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes, and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring that the tariffs are cost reflective for the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2025/26 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

### 3.1 Revenue enhancement and Improved debt collection

Although different methods and tools are available to municipalities for improving revenue and debt collection through external sources, National Treasury would like to encourage municipalities to productively make use of the available revenue tools developed and available.

A useful method to ensure that all properties in the municipality are levied as per the 2014 Amended Property Rates Act and the municipality's tariffs and rates policies, is the correct use of the **National Treasury Valuation Roll Reconciliation Tool**. Except for property rates, other statistical data of consumers, like the number of users for different services (although it will not perfectly match) can also be benchmarked against.

The correct use of **National Treasury Cost Reflective Tariff** and **Valuation Roll Reconciliation Tools**, together with the statistical data from the municipal billing system, must be utilised to ensure the maximum levying of revenue. Unfortunately, these tools cannot be used successfully if the input data is not correct and / or output is not correctly interpreted.

The **Smart Meters Grant Roll-Out and RT29-2024** Transversal Tender (available to all government institutions) are both useful not only to improve revenue in municipalities, but also to assist in improving debt collection. Not only can water and electricity losses be reduced, but cash can be generated up front.

By making use of the available tools and smart metering systems, municipalities will be in a better position to prepare cost-reflective tariffs and credible funded budgets, budgets that align with actual revenues and expenditures.

**Municipalities must focus on increasing collection rates, curbing material losses, and aligning their budgets with actual financial realities.**

### 3.2 Maximising the revenue generation of the municipal revenue base

#### Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4 and 123 paragraph 5.1. The emphasis in these MFMA Circulars is to ensure that municipalities are using their entire revenue base for the revenue budget projections. The status quo remains; however, it is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

The periodic general valuation of properties can result in significant changes in the market values of properties, especially where regular supplementary valuations are not done during the period of validity of the valuation roll. In the year in which a new valuation roll is implemented, where the general valuation of properties results in significant increases in the market values of a significant proportion of the properties, it would be advisable to reduce the cent in the Rand rates for categories of rateable properties for which the greater proportion of the market values increased significantly in the general valuation. To do this, the municipality must run various permutations of different cent in the Rand rates against different categories of properties to ascertain the rates payable against the different permutations.

The use of the Valuation Roll Reconciliation tool of National Treasury, can assist to test the various permutations of tariffs. After running the different permutations, the municipality can then determine cent in the Rand rates for the different categories of rateable properties that do not cause rates shocks that increase the rates payable by property owners excessively.

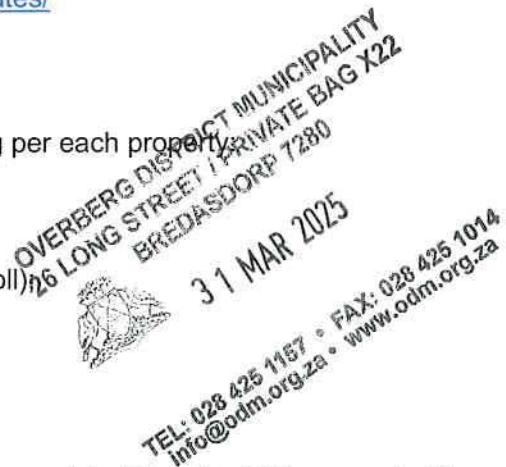
Municipalities are referred to the Department of Cooperative Governance's practice note in this regard, which is contained in the Local Government: Municipal Property Rates Act General Guidelines (March 2020) which can be found at the following link:

<https://www.cogta.gov.za/index.php/municipal-property-rates/>

### **Requirements for a billing report**

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll)
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.



Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardised billing report that considers the minimum billing report requirements.

### **Part A and Part B Register**

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i);
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website; and
5. A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used

in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll, Part A register of the billing system to National Treasury on a quarterly basis by no later than the 10<sup>th</sup> working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

[A copy of the Valuation Roll Reconciliation Tool template is available as Annexure A of this Circular.](#)

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: [https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

### 3.3 Setting cost reflective tariffs

It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service. Municipalities must ensure that when tariffs are designed, that consumption charges for services are only based on consumption and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included.

The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as **Annexure B** of this Circular. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98.

The populated Cost Reflective Tariff Tool, must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin).

### 3.4 Consumer Deposits and securities

Credit control policies must be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits must be deleted where it is still in the Electricity and Water by-laws, this must be included in the credit control and debt collection by-laws. Deposits must be equal or more than two months bulk accounts from water services authorities and Eskom.

### 3.5 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicile for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;
- Acceptance and approval to be handed over to third party if in arrears, inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

### 3.6 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded, also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water, and other creditors.

**Establishing and maintaining credible indigent register** – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Use the insight provided regarding indigents to make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with DCoG and their respective provincial counterparts to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

### 3.7. Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with National Treasury that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with National Treasury,

Eskom will within 30 days of National Treasury request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between National Treasury and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

### 3.8. Pro-actively managing collection of municipal revenue in Eskom supplied areas

The National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

### 3.9. Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2024/25, bulk electricity costs increased by 12.7 per cent, a slight decrease as compared to 15.0 per cent in the 2023/24 municipal financial year.

Given the absence of an approved tariff increase by Eskom and no approval of Eskom tariff application available yet for the 2025/26 financial year, municipalities are cautioned to not only use the National Treasury Cost Reflective Tariff Tool, but also to do the Cost of Supply Study as prescribed by NERSA.

### 3.10. Organ of State Debt

The reconciliation of Organ of State debt begins with the municipal statement as the foundational document, serving as the baseline for reviewing and verifying all transactions, balances, and outstanding amounts between the municipality and the respective organ of state. This statement ensures that the reconciliation process is rooted in the municipality's official financial records. Technical and provincial advisors must meticulously analyse the statement to confirm that it accurately reflects all billed amounts, payments received, adjustments made, and any interest or penalties applied. By starting with the municipal statement, the process systematically identifies discrepancies and allows for their resolution through collaboration with the municipality and the organ of state.

Using the municipal statement as the starting point, the municipality will cross-check it against the organ of state's financial records, identifying mismatches or omissions. The detailed analysis will uncover issues such as unrecorded payments, incorrect billing, or misallocated funds. Once all discrepancies are resolved and the accounts are reconciled, the verified amounts become final and binding. It is imperative that all accounts verified during this reconciliation process are settled in full. This ensures that both the municipality and the organ of state fulfil their financial obligations, promoting accountability and reducing long-standing debt burdens.





As part of the reconciliation, municipalities must apply their credit control and debt collection policies, which are also applicable to Organ of State accounts. These policies ensure structured and proactive debt management, including efforts to engage the organ of state to finalise payment agreements for the settled amounts. Additionally, any credits or overpayments identified during reconciliation must be processed promptly by the municipality through issuing credit notes or adjusting in their financial systems. Evidence supporting reconciled balances, credits, or any adjustments must be retained to ensure compliance with financial management standards and to maintain transparency.

Finally, once the reconciliation is complete and all parties agree on the verified balances, the municipality must formally sign off on the reconciled accounts. This step signifies the accuracy and acceptance of the financial records. The organ of state must then ensure that all verified accounts are settled in full without delay, demonstrating its commitment to sound financial management and equitable treatment of debtors. By enforcing credit control measures and focusing on timely settlement, the municipality not only improves its financial position, but also strengthens relationships with organs of state, fostering a culture of accountability and mutual respect.

## 4. Funding of municipal budgets and other management issues

### 4.1. Funding of municipal budgets

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

### 4.2. Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024.

In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement.

In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

#### 4.3. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors 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 councillor(s) concerned.

#### 4.4. Municipal Pension Fund Contributions

It has been observed that municipalities have defaulted on their responsibility to ensure that 3<sup>rd</sup> party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

#### 4.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs to be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow the monitoring of the compiled action plan.

#### **The action plan should include the following information:**

- a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
- b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
- c. the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za) by the latest end of February 2025.

#### 4.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when a mayor tables the annual report in terms of section 127(2) of the MFMA, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6)(a) of the MBRR.

### 5. Municipal Standard Chart of Accounts (*m*SCOA)

#### 5.1. Release of Version 6.9 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

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

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lq.treasury.gov.za/ibi\\_apps/signin](https://lq.treasury.gov.za/ibi_apps/signin)

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be sent to [lqdataqueries@treasury.gov.za](mailto:lqdataqueries@treasury.gov.za).

It should also be noted that *m*SCOA Circulars No 9, 10, 11 and 12 have also been aligned to *m*SCOA chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

## 5.2. Future chart changes

The following chart changes are still under consultation and if approved, it will be effected in chart version 6.10:

### 5.2.1. Cost capitalisation to assets (current and non-current)

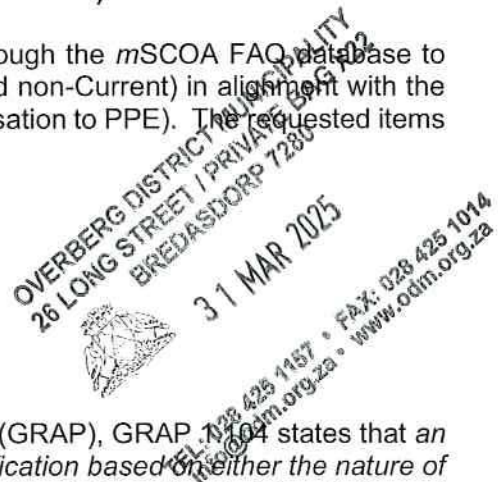
The National Treasury has received multiple requests through the *m*SCOA FAQ database to include items for Cost Capitalisation to Assets (current and non-Current) in alignment with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). The requested items pertain mainly to the following categories:

- Employee Related Cost
- Depreciation
- Contracted services (such as maintenance)
- Consumables and materials
- Other operating costs etc

In terms of the Generally Recognised Accounting Practice (GRAP), GRAP 12 states that *an entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.*

Municipalities provide this analysis based on the nature of the expenses.

GRAP 12 further requires that *Inventories paragraphs 19 to 28 must be considered to determine which costs must be included in the cost price of inventory. In terms of paragraph 19 the cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.*



This GRAP standard specifically requires that any conversion costs be accounted for as part of the cost of inventory, rather than being expensed according to their nature. These costs may include labour and other expenses for personnel directly involved in the conversion process, such as water purification, as well as any attributable overheads.

When costs related to water inventory are capitalised in accordance with GRAP 12.19, no expense is recognised at the time of incurrence since a capital item is created. The expense is only recognised when the water inventory is distributed, at which point it is recorded as "Inventory consumed". This will reflect the nature of the expense incurred.

This is similar in principle to costs that are capitalised to property, plant, and equipment in accordance with GRAP 17.22. GRAP 17.22 outlines that examples of directly attributable costs that should be capitalised as part of the cost of an item of property, plant, and equipment (PPE) include expenses such as employee costs related to the construction or acquisition of the PPE, site preparation, delivery, installation, and assembly costs, among others. Once the PPE is ready for use (i.e., when it becomes available for its intended purpose), an expense is recognised in the form of "Depreciation". This depreciation represents the nature of the expense incurred over time, rather than the individual costs that were initially capitalised.

Therefore, it would not be correct to analyse and present the cost items incurred per GRAP 12.19 as the expense items outlined in the requirements of GRAP 1.104. The actual expense, by nature, is the "inventory consumed" expense, which reflects the consumption of the inventory rather than the individual costs incurred during its acquisition or conversion.

Given the current lack of consistency and the fact that only a few municipalities are accurately accounting for cost capitalisation, a guide will be issued once the consultation process with National Treasury's Office of the Accountant-General, the Accounting Standards Board (OAG), and the Auditor-General (AGSA) has been concluded.

### 5.2.2. Entity reporting

Currently the Local Government Database and Reporting System (LGDRS) does not make provision for the separate submission of data strings for municipal entities. However, MFMA is in the process of developing data strings for entities for implementation in chart version 6.10. In the interim, municipalities must verify the VAT 201 return information directly with their entity. It should be emphasised that SARS is using the *m*SCOA data strings submitted to the GoMuni Upload portal for their verification processes relating to VAT 201 returns, and municipalities should ensure that their consolidated data strings are credible, as incorrect data will negatively impact this process.

### 5.2.3. SARS binding general ruling BGR74

This binding general ruling issued by SARS under section 89 of the Tax Administration Act 28 of 2011 sets out the VAT treatment of supplies of goods or services made by municipalities to the national or provincial government under each contracting method. This BGR does not determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement. Note that the BGR 74 must be interpreted with the Value-Added Tax Act 89 of 1991.

In applying the principles of BGR 74, it is possible for municipalities to recognise output tax liabilities which they previously did not recognise. Municipalities must make appropriate payment arrangements with SARS to settle their previous unrecognised output tax liabilities due to SARS while ensuring that current output tax liabilities are settled without delay. While municipalities under BGR 74 may need to recognise output tax liabilities, municipalities should



also recognise possible previously unrecognised input tax deductions, for example, in the case of VAT expenditure incurred while completing certain housing programmes.

In accordance with the guidelines outlined in mSCOA Circular No. 12: Guidance on Value Added Tax (VAT), where municipalities are the developers for housing projects (excluding where the housing project relates to rental stock), municipalities can deduct the input tax on VAT expenditure incurred in the payment of housing and other contractors, which they have contracted in the course of constructing the houses. The VAT 409 Guide for Fixed Property and Construction for Vendors provides further guidance on the issue of low-cost housing.

In accordance with section 65(2)(f) of the MFMA, the municipality must comply with its tax commitments. Failure by the accounting officer of a municipality to comply with the duty imposed by section 65(2)(f) of the MFMA, which relates to tax commitments, not only constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, but also a financial offence in terms of section 173 of the MFMA. In terms of MFMA Circular No. 74, municipalities were advised to refrain from engaging tax consultants or other external service providers in preparing and reviewing their VAT returns. Where municipalities appoint tax consultants and other service providers to assist with the preparation, submission, review or correcting of VAT returns, the expenditure incurred in paying for the tax consultants and other service providers constitutes fruitless and wasteful expenditure.

#### 5.2.4. Costing segment

The costing segment includes provisions for secondary cost allocation and categorise charge-out and recoveries separately. This approach ensures that there is a clear distinction in costs associated with both internal allocations and external recoveries, allowing for more accurate financial management and reporting. Due to the inconsistent implementation of the costing segment across municipalities, the National Treasury will review the costing segment in 2025. Changes to the principles in the Project Summary Document (PSD) as well as the mSCOA chart version 6.10 are envisaged.

### 5.3. Improving mSCOA data strings credibility

#### 5.3.1 Balance Sheet Budgeting

Balance sheet budgeting refers to the practise where the revenue and expenditure transactions, as well as the financial impact of these transactions on the statement of financial position, are included in the budget. In other words, all the planned transactions must be included in the budget. The debiting and crediting of all the transactions that will transpire in the ensuing financial year equates to balance sheet budgeting; thus, planning for the expense as well as the accrual, and payment of the liability. The revenue and expenditure must be accrued in the control accounts at correct posting levels and payments made and received. The correct combination of the mSCOA segments must also be used to ensure that data strings are credible. The PSD provides guidance on data string combinations.

Financial system solutions should be set-up correctly for balance sheet budgeting.

#### 5.3.2 Use of external service providers

When municipalities appoint external service providers, they must ensure that these service providers have the expertise and skills to comply with the mSCOA Regulations. Section 5(2) of these regulations states that:

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BREDASDORP 7800  
31 MAR 2025  
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www.odm.org.za

- (2) The financial and business applications or systems used by a municipality or municipal entity must—
- (a) provide for the hosting of the general ledger structured in accordance with the classification framework determined in terms of regulation 4(2);
  - (b) be capable of accommodating and operating the standard chart of accounts;
  - (c) provide a portal allowing for free access, for information purposes, to the general ledger of the municipality or municipal entity, by any person authorised by the Director-General or the Accounting officer of the municipality.

This means that service providers appointed by the municipality **must** comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *m*SCOA accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *m*SCOA Regulation 5(1) and (2);
- Use the data available on the integrated financial system solution of the municipality to:
  - Prepare key documents such as the IDP, budget, in-year reports, AFS, asset registers, etc.; and
  - Develop analysis tools and dashboards for the municipality.

When an external service provider uses excel spreadsheets or systems and tools that are not *m*SCOA compliant and populate these spreadsheets and tools from data outside of the system solution, it has a detrimental impact on the credibility of data string submitted to the GoMuni Upload portal as the data will not be aligned to the data in the spreadsheets and tools of the external service provider. This compromises the intention of *m*SCOA to have one version of the truth for reporting to municipal management, council, provincial and national government.

*m*SCOA requires planning, budgeting, transacting, and reporting to be done directly in and from the integrated financial system solution. Furthermore, the MFMA and the Preferential Procurement Regulations (2022) that became effective on 16 January 2023 allows for the blacklisting of companies to do business with the state for a period of up to 10 years for non-performance and other malpractices such as not complying with legislative requirements.

#### 5.3.4 Use of modules on integrated system solution

The *m*SCOA Regulations required municipalities to acquire integrated system solutions from 01 July 2017 to enable the seamless integration of information to the General Ledger on the core financial system. Whereas most municipalities have complied with the Regulations, a number of municipalities are not fully utilising the modules available on their integrated system solution. Instead, they are purchasing the same modules from third-party system providers, and this constitutes fruitless and wasteful expenditure.

Often these third-party modules and sub-systems do not integrate seamlessly with the core system solution to ensure smooth and efficient operations; thereby necessitating manual intervention to integrate and consolidate reporting.

Where third-party modules/ sub-systems are being used by municipalities, it is important to ensure that monthly and year-end adjustments are processed in the core system solution and not in the third-party modules/ sub-systems to achieve accuracy in financial reporting and



prevent discrepancies in information. It should also be noted that the rules for integration between the core system solution and third-party modules/ sub-systems must be set by the core system provider and the latter is not required to integrate with any third-party module/ sub-system provider unless this has been agreed upon in the service level agreement.

### 5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)

The *m*SCOA data string assessments performed by the national and provincial treasuries identified that there is generally poor alignment between the audited data strings submitted to the GoMuni Upload portal and the AFS submitted and audited by the Auditor-General South Africa (AGSA).

Adjusting journals agreed upon with AGSA must be processed in the core financial system and not in the AFS Tool. The misalignment has a direct impact on the opening balances that is critical to the statement of financial position and cash flow.

Municipalities must ensure that the pre-audited (PAUD), audited (AUDA) and restated (RAUD) data strings are carefully reviewed before submission thereof to the GoMuni Upload portal. The Trial Balance, audit data strings and AFS must be in perfect alignment before submission.

### 5.4. Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

### 5.5. Budget override and virement

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated in due course.

**5.6. Regulation of the minimum business processes and technical specifications for mSCOA**

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for mSCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for mSCOA have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to [mSCOAReqs@treasury.gov.za](mailto:mSCOAReqs@treasury.gov.za)

All presentations and draft documents for comments can be located on the MFMA Webpage under mSCOA – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for mSCOA/ Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnASimplifiedChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

**6. Muni eMonitor, FMCMM and Audit Action Plan System**

**6.1 Muni eMonitor**

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and National Treasury. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on National Treasury's website.

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The system consists of two main components, namely: the MFMA legislated calendar with the Actions Management function and the Evaluations Questionnaire function. The implementation plan of the two main components is as follows:

*MFMA legislated calendar with the Actions Management function* – All Actions appearing under the legislative calendar for each month must be processed within the specific month that they appear in the calendar.

*Evaluations Questionnaire* – Evaluations (covering various financial management disciplines) will be published by National Treasury (on a quarterly and ad hoc basis) for municipalities to complete and submit on the system within the deadlines stipulated by National Treasury (These evaluations replace the previous reporting requirements that municipalities were required to complete in Excel).

It has been noted that since the launch and rollout of the system, there are still municipalities/ municipal entities that have not completed and submitted the Actions Management and Evaluation Questionnaire on the Muni eMonitor system. Please note that sections 74 and 104 of the MFMA state that the Accounting Officer of a municipality/ municipal entity must submit to the National Treasury such information, returns, documents, explanations, and motivations as may be prescribed or as may be required. Therefore, to avoid any possible non-compliance, municipalities are requested to complete and submit both the Actions Management and Evaluation Questionnaires within the timeframes/ deadlines stipulated in the system.

Furthermore, it has also been noted that some municipalities are reporting information without adequate review and verification of the accuracy of the information provided by the municipality/ municipal entity. Municipalities/ municipal entities are advised that National Treasury will be using the information submitted on the Muni eMonitor system as input into the MFMA Compliance report, and thus, the onus lies with municipalities/municipal entities to submit credible information on the system to ensure that the report correctly reflects the situation at their institution.

## 6.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

## 6.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving

negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

We have also noted a strong correlation between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

## 7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)

### 7.1. Key Performance Indicators (KPIs) in the top-layer of SDBIP

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on a standardised set of indicators, aiming to improve the quality of performance information across municipalities.

#### *Overcrowding of KPIs in the SDBIP*

Municipalities continue to include an extensive number of KPIs in their strategic scorecard or top-layer SDBIP or without aggregating departmental output indicators or lower layer SDBIP, despite the guidance outlined in MFMA Circular No. 13. This high volume of indicators in top-layer SDBIPs can dilute focus and make monitoring cumbersome. Municipalities are therefore encouraged to streamline their indicators by consolidating KPIs in the top-layer SDBIP, focusing on most critical indicators in achieving strategic objectives, ensuring a more manageable and effective monitoring process.

#### *Clarity of objectives*

Many KPIs lack clarity regarding their alignment with municipal objectives and intended service delivery outcomes outlined in the IDPs. This raises concerns about the 'ultimate objective' of these indicators, questioning their relevance and purpose. Additionally, municipalities duplicate KPIs across multiple functional areas or departments, resulting in redundant reporting efforts. Municipalities are urged to align all KPIs with the SMART criteria (Specific, Measurable, Achievable, Relevant, and Time-bound) and strategic objectives or priorities outlined in IDPs, this will enable better monitoring of progress, identifying performance challenges, and taking

timely corrective actions. Reference is made to the Framework of Managing Performance and Programme Information (FMPPI) for further guidance on performance management.

**7.2. Adjustments to the SDBIP**

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

**7.3. Criteria for adjusting KPIs in the SDBIP**

The following criteria outline the conditions under which a municipality may amend the KPIs in the SDBIP during the financial year:

<p><b>Internal factors</b></p> <ul style="list-style-type: none"> <li>• Only KPI targets may be adjusted due to under-collection of revenue or re-prioritisation of funds, in terms of the council-approved adjustments budget referred to in Section 28(2) (a, e &amp; d) of the MFMA.</li> <li>• Only KPI targets may be adjusted during the financial year, in line with Section 28(2)(b), to account for additional funding or resources that have become available during the financial year, enabling the revision or acceleration of spending programme already prioritised in the IDP.</li> <li>• KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision.</li> <li>• KPIs may be adjusted to align with changes in municipal circumstances or emergencies, provided these adjustments remain consistent with the strategic objectives and priorities outlined in the IDP. The reasons for these changes must be clearly explained in the revised SDBIP.</li> </ul>
<p><b>External factors</b></p> <ul style="list-style-type: none"> <li>• KPIs may be adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. The related legislation or policy must be referenced and documented as evidence for the change.</li> <li>• KPIs may be changed to respond to natural disasters, unforeseeable or unavoidable expenditures referred to in Sections 28(2)(c) and 29 of the MFMA. The reasons for these changes must be adequately justified.</li> <li>• KPIs may change because of revisions to nationally prescribed indicators as contemplated by the applicable legislation or circular. An explanation for these KPI revisions must be articulated in the SDBIP, referencing the relevant legislation, framework or circular.</li> </ul>
<p><b>Cross-cutting conditions</b></p> <ul style="list-style-type: none"> <li>• Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.</li> </ul>

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- Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.
- KPI changes are prohibited during the fourth quarter of the financial year (April – June). Only KPI changes in relation to natural disaster or unavoidable or unforeseen expenditure will be permitted during the fourth quarter of the financial year.

**7.4. Alignment of the adjustments budget and adjustments to the SDBIP**

When a municipality adjusts its KPIs during the financial year, it must align the changes with the provisions of Section 28 of the MFMA and the Municipal Budgeting and Reporting Regulations (MBRR). The table below outlines the different types of adjustments budgets and their linkage to SDBIP adjustments:

Types of adjustments budget	Timeframes	Sections of MFMA and MBRR	SDBIP KPIs in-year changes
Adjustments due to under-collection of revenue	Anytime	S.28(2)(a)	Only changes to KPI targets are allowed
Main adjustments budget	February – after the tabling of the mid-year budget assessment and performance  Only one adjustments budget referred to in Section 23(1) except S.28(2)(b)	S.28(2) (b, d & f) Reg. 23(1&2)	Allows for amendments to the SDBIP to address underperformance or realignment with revised priorities and allocations. This is subjected to the conditions outlined above
Additional funds from national / provincial government	60 days after the approval of the relevant national / provincial adjustments budget	S.28(2)(b) Reg. 23(3)	Only changes to KPI targets are allowed
Unforeseen and unavoidable expenditure	Within 60 days of expenditure being incurred	S.28(2)(c), 29(3) & 32 Reg. 23(4), 71 & 72	KPIs may be adjusted to reflect changes in resources or priorities caused by these expenditures
Roll-over of municipal funds	Before 25 August	S.28 (2)(e), Reg. 23(5)	Linked to revisions of the SDBIP to include projects and targets funded by rolled-over amounts
Authorisation of unauthorised expenditure	During main adjustments budget in February. After tabling of the annual report for that year (7 months after the financial year end)	S. 28(g), 32, 127(2) Reg. 23(6)	No changes to KPIs are allowed

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All SDBIP adjustments must be tabled and approved in council.

National Treasury further discourages excessive or unjustified KPI revisions during the financial year as such practices distort municipal performance monitoring and reporting.

**N.B This guidance relating to in-year KPI changes in SDBIP should be read in conjunction with guidance provided in the MFMA Circular No. 88 – Addendum 6.**

## 8. The Municipal Budget and Reporting Regulations

### 8.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe Pitso Zwane	012-315 5553 012-315 5171	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Buffalo City	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino	012-315 5553 012-315 5171 012 315 5090	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a>
City of Tshwane and City of Johannesburg	Willem Voigt Makgabo Mabotja Enock Ndlovu	012-315 5830 012-315 5156 012-315 5866	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
City of Ekurhuleni	Kgomotso Baloyi Lunathi Dumani	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal	Kgomotso Baloyi Lunathi Dumani Kevin Bell	012-315 5866 012-315 5725	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
eThekweni uMhlathuze	Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5952 012-315 5553	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani Liyasa Nxози	012-315 5807 012 315 5613	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:liyasa.nxози@treasury.gov.za">liyasa.nxози@treasury.gov.za</a>
Northern Cape	Mandla Gilimani Liyasa Nxози	012-315 5807 012 315 5613	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:liyasa.nxози@treasury.gov.za">liyasa.nxози@treasury.gov.za</a>
North West	Willem Voigt Makgabo Mabotja Khanyisile Khoza	012-315 5830 012-315 5156	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a>
Mafikeng	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape	Willem Voigt Enock Ndlovu Khanyisile Khoza	012-315 5830 012-315 5385	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a>
Cape Town George	Kgomotso Baloyi Sifiso Mabaso	012-315 5866 012-315 5952	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>

## 9. Submitting budget documentation and A schedules for the 2025/26 MTREF



### 9.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: mSCOA 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](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries;
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) ; and
- mSCOA [Regulations@treasury.gov.za](mailto: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](mailto:Rolloverapplication@treasury.gov.za) – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### 9.2. Time frames for submission

The LGDRS will be locked at 00:00 on the 10<sup>th</sup> 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 mSCOA data strings to the LGDRS. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

**Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.**

### 9.3. Updating of contact details on GoMuni

Municipalities are reminded to update their contact details on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned and do not reach the intended LGDRS users due to outdated contact information of users. From 01 July 2024, municipal officials must update their own contact details on the LGDRS. Updates made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators within each municipality that was nominated by the Municipal Manager for this purpose.

Municipalities that have not yet nominated Contact Administrators to validate and approve changes in contact details for their municipality are requested to nominate two officials by 30 January 2025 to ensure that the contact details for their respective municipality are always up



to date. Nomination forms can be requested from [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za). Municipal Contacts Administrators will be trained in a virtual session to perform this task.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

#### 9.4. Training on GoMuni

The training schedule and GoMuni links for 2025 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## Contact



**national treasury**

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National Treasury  
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**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**06 December 2024**

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## Municipal Budget Circular for the 2025/26 MTREF

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## Introduction:

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) 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, mSCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets:

GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 - 2028**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: National Treasury Budget Review 2025.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation declined to 2.9 per cent in the fourth quarter of 2024, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 4.3 per cent in 2025 and 4.6 per cent in 2026, picking up slightly as the value-added tax (VAT) increase pushes up prices. The VAT effect is seen mainly in core inflation, which, after averaging 4.3 per cent in 2024, is projected to rise to 4.6 per cent in 2026. Lower global crude oil prices are expected to support muted fuel price inflation.

Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections or for clear articulation of all the factors affecting the tariffs.

## VAT Increase

In the Minister's Budget speech on 12 March 2025, two increases in the standard rate of VAT were announced. The first-rate increase of 0.5 percentage point applies from 1 May 2025, and the second-rate increase of 0.5 percentage point will apply from 1 April 2026. SARS has issued the following guidelines in this regard:

- A Pocket Guide on the VAT rate increase on 1 May 2025; and
- Frequently Asked Questions (FAQs) to guide vendors and the public on the first rate increase effective from 1 May 2025 and to ensure consistency on certain practical and technical aspects of implementing the change to the VAT rate. More guidance on the second-rate increase will be communicated in due course.

Municipalities should also refer to **VAT 404 – Guide for Vendors**. These guidelines are available on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

## 2. Key focus areas for the 2025/26 budget process:

### 2.1. Local government allocations

Over the 2025 MTEF, the local government equitable share and direct conditional grants amount to a total of R552.7 billion, made up of R332.4 billion in the local government equitable share, R52.9 billion in the general fuel levy sharing with metros and R167.4 billion in direct conditional grants. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).

#### *Review of the Municipal Capacity Building Programme*

As part of the next phase of the ongoing review of local government capacity-building programmes, the National Treasury will consolidate its financial management support initiatives into a unified Local Government Financial Management Capability Development Programme. This integrated programme will provide a comprehensive framework for equipping municipalities with the tools, knowledge and resources needed to strengthen governance and improve service delivery. By streamlining existing initiatives and fostering collaboration, the programme aims to deliver targeted, impactful and sustainable support to municipalities across the country.

The programme will align with the National Treasury's Capability Development Framework and adopt a differentiated approach tailored to the unique needs and maturity levels of municipalities. Key features include pre-grant capacity assessments to identify gaps, multi-year grants to build sustainable in-house capabilities and a municipal scorecard to monitor progress and link it to grant allocations. Collaboration with partners such as South African Local Government Association (SALGA), the Department of Cooperative Governance (DCoG) and academic institutions will ensure the design and delivery of customised capacity-building packages. Beyond financial management, the programme will serve as a foundation for a broader government-wide initiative to integrate capability development across all municipal functions, including governance and service delivery. This cohesive, long-term strategy underscores the importance of a unified effort to achieve sustainable municipal development and improve outcomes for communities nationwide.

#### *Update on the conditional grant for smart prepaid meters*

As indicated in the 2024/25 financial year, the National Treasury now oversees the smart meters grant as an indirect grant through a transversal contract to regulate distribution quality and costs. This grant aims to enhance energy efficiency and support the integration of renewable energy to better meet consumer needs.

Over the 2025 MTEF period, the grant will continue to support municipal debt relief efforts by focusing on municipalities already enrolled in the program. Over time, the grant is expected to expand to additional municipalities, aiming to enhance financial sustainability and management. This grant is allocated R2.3 billion over the 2025 MTEF.

### **Improving regulatory levers and reforms**

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), municipal infrastructure grant (MIG) and the urban settlements development grant (USDG) will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

### **2.2. Post 2024 MTBPS changes**

Since the tabling of the 2024 MTBPS, additional changes have been proposed to local government allocations. These include:

- Shifting R245 million over the MTEF period from the MIG to the IUDG. This follows Alfred Duma Local Municipality qualifying to participate in the IUDG;
- Shifting R494 million in 2025/26 from the direct component of the MIG to the indirect component to address wastewater infrastructure issues in 21 municipalities;
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the metro component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Expansion of the Water Financing Component in the 2024/25 Urban Settlement Development Grant to electricity and solid waste management, in addition to water and sanitation, in the Trading Services Component of the 2025/26 Urban Settlement Development Grant framework. This component introduces a condition that a minimum of 56 per cent of the USDG be allocated to water and sanitation, electricity and energy; and solid waste management services capital infrastructure projects aligned to metro-approved trading services investment plans of the grant;
- An additional R450 million in 2025/26, from the Public Employment Programme;
- Additional funding from the Budget Facility for Infrastructure that will flow through the UDFG is as follows:
  - City of Johannesburg: R578 million in 2026/27 and R533 million in 2027/28 for a wastewater project.



- eThekweni Metropolitan Municipality: R56 million in 2025/26, R109 million in 2026/27 and R101 million in 2027/28 for a project to address non-revenue water.
- Merging the non-metro component of the NDPG and the remaining 20 per cent of the PPPSG into a single grant (called NDPG), with a baseline of R1.4 billion over the MTEF period;
- A reduction of R435 million in 2025/26 and increases of R425 million in 2026/27 and R660 million in 2027/28 to the public transport network grant (PTNG) to align with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi programme, funded from the Budget Facility for Infrastructure;
- An additional R225 million in 2026/27 to the regional bulk infrastructure grant (RBIG) allocation for Drakenstein Local Municipality. This adjustment, carried through from the 2024 Division of Revenue Amendment Act, aligns with the municipality's revised implementation plan and cash flow projections; and
- Discontinuing the municipal systems improvement grant (MSIG). Its baseline will be redirected to the Department of Cooperative Governance and earmarked for national government to support municipalities.

### 2.3. Review of the local government fiscal framework

The aim of the review is to critically examine the financial viability of the local government fiscal framework (LGFF) and identify key factors influencing its effectiveness, stability, and long-term sustainability. This will be achieved by conducting an in-depth examination of existing policies, practices, and mechanisms governing the allocation, management, and utilisation of fiscal resources at the local government level. The review will be mainly centred around the following thematic areas:

- Overall LGFF baseline profile of distressed and optimally functioning local governments institutions and refinement of LGFF problem statement;
- LGES formula;
- Local government expenditure reviews;
- Fiscal leakages in local government; and
- Additional revenue considerations, including existing revenues options, including those that are undersubscribed, and exploring new additional own revenue sources and improved municipal borrowing for strengthening infrastructure investment and maintenance.

### 2.4. Update on the review of the conditional grants

In September 2024, government concluded a comprehensive review of the conditional grant system and developed reforms based on the findings. These reforms, which will be implemented progressively over the next three years, are designed to rationalise the conditional grant framework, integrate certain grants into the provincial equitable share and national departments' budget vote, and enhance the overall effectiveness of the system. This initiative underscores government's commitment to improving service delivery while ensuring the prudent management of public resources.

The review process was underpinned by an extensive consultation phase conducted between July and December 2024 during which the National Treasury presented the findings and recommendations arising from the review. Most of the proposed reforms are intended for medium- to long-term implementation, with a select number of reforms being prioritised for the short-term and will be introduced during the 2025 MTEF period.



Further consultations are planned to follow the tabling of the 2025 Budget. These engagements will include impact assessments and preparatory work to ensure the successful rollout of the proposed changes. The reforms aim to address systemic challenges within the grant system and are guided by the principles of equity, efficiency, and sustainability. Key areas of reform include the following:

- I) *Enhancing differentiation and effectiveness in the grant system:* A central objective of the reforms is to introduce greater differentiation within the grant system to address the diverse needs of municipalities. This includes reducing the growing reliance on grants by metropolitan municipalities while providing targeted support to municipalities with limited capacity. By addressing service delivery challenges and locational disparities, the reforms aim to create a more responsive and equitable system. Specific measures under this initiative include refining allocation methodologies to balance equity and efficiency considerations, strengthening co-funding requirements to promote shared responsibility and sustainability, reducing restrictive earmarking and ring-fencing to allow for greater flexibility in the use of funds, introducing or enhancing performance-based incentives to drive accountability and improve outcomes, and improving the alignment of related grants to reduce fragmentation and duplication; and
- II) *Rationalising the number of grants:* As part of the reforms, the number of conditional grants allocated to subnational governments will be streamlined to address the duplication of grants and mitigate the administrative burdens associated with the proliferation of funding streams. By simplifying the grant system, government aims to improve efficiency and reduce reporting requirements, enabling municipalities to focus on service delivery. Proposed measures include:
  - Merging water reticulation grants to create a unified funding mechanism for water infrastructure;
  - Consolidating energy grants to streamline support for energy-related projects;
  - Combining urban development grants to enhance the coordination of urban infrastructure investments; and
  - Discontinuing grants that are better suited as provincial programmes, such as those for road maintenance, sports development, and capacity-building initiatives.

These reforms represent a decisive step towards a more efficient and effective intergovernmental fiscal framework. By addressing systemic inefficiencies and aligning resources with service delivery priorities, government reaffirms its commitment to fostering sustainable development and improving the quality of life for all citizens. The implementation of these reforms will be closely monitored to ensure that they achieve their intended objectives while maintaining fiscal discipline and accountability.

## 2.5. Funding for Local Economic Development (LED) Programmes

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of the allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and Competition funded by provinces through their equitable share.

Whilst there is a call for the creation of a conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the



purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

## 2.6. Metro Trading Services Reform Incentive

**Background** – the background to the metro trading services performance incentive grant was outlined in the 2024/25 Budget Circular under the heading `Reforms to improve the efficiency and financial sustainability of metro trading services. The local government grant review process and the metro trading services reform process are converging into an incentive grant to incentivise a turnaround in the performance of metro trading services.

**Progress made** – Over the last year metro municipalities have engaged in substantial preparatory work regarding turnaround and reform strategies in Water and Sanitation and Electricity and Energy. Metros have in respect of each of these trading services prepared Trading Services Reform Strategies (A) with annexures A1 (Institutional Road Maps), and A2 (Business and Improvement Plans). They are currently preparing Annexure A3 (Performance Improvement Action Plans)<sup>1</sup>. All submissions are assessed by interdepartmental teams from the Departments of Water and Sanitation, Mineral Resources and Energy, DCoG, DHS, National Treasury and SALGA.

**Programme planning and assessment framework** – the incentive grant framework is currently planned to run for six years from 2025/26 (Year 1) to 2030/31 (Year 6). Year 1 focuses on establishing the necessary accountability, financial transparency, and strategic planning foundations for the five subsequent years (Years 2 to 6) of strategy implementation.

### **Metros will have three planning opportunities**

Development of version 1 of the Annexure A3: Performance Improvement Action Plan (A3: PIAP v1) (indicative targets for all indicators, accompanied by firm targets to achieve minimum commitments in year 1) to be approved by Council alongside metro budget documents by June 2025.

Development of version 2 of the A3: PIAP v2 (with minimum commitments achieved, and realistic annual targets for all indicators) to be approved by Council with metro budget documents by June 2026.

Development of version 3 of the A3: PIAP v3 (with minimum commitments retained and an opportunity to reset annual targets) to be approved by Council with metro budget documents by June 2028 (details provided in Guidance Note 4).

The intention of the incentive programme is that incentive grant allocations should be awarded to metros according to independently assessed performance against the targets of their reform strategies as set out in the relevant A3-PIAP.

Special arrangements are necessary to determine the provisional incentive allocations provided for under the Division of Revenue Bill (2025) for years 1 and 2 of the programme. In these

<sup>1</sup> See <https://mfma.treasury.gov.za/Guidelines/Documents/Trading%20Services> for Guidance Notes and Resource Documents issued to assist.

cases, performance will be assessed against the commitment to (year 1) and achievement of (year 2) minimum commitments as follows:

- **YEAR 1:** Metro Councils who in Year 0 (2024/25, i.e. by the end of this municipal financial year), pass a satisfactory A3 PIAP v1 with minimum commitments, will be awarded the Year 1 allocation as finalised in the National Adjusted Budget process;
- Draft submissions from participating metros were reviewed during the 2025 Mid-year Budget, and final submissions will similarly be assessed during 2025 Budget and Benchmarking engagements during April to May 2025. Assessment and independent confirmation will be undertaken and submitted to the National Treasury;
- **YEAR 2 and 3:** Similarly, Metro Councils who in Year 1 (2025/26, i.e. by the end of June 2026) achieve the eight minimum commitments and pass a satisfactory A3 PIAP v2, will be awarded the Year 2 and Year 3 allocations as finalised. This is appropriate since planned spending for those years will be then be based upon well-substantiated business turnaround and financial strategies;
- Draft and final submissions will be reviewed and assessed during the Mid-year Budget and Performance and Budget and Performance engagements, and final submissions to metro Council will need NT approval. Assessment and independent confirmation will be undertaken and submitted to the National Treasury; and
- **YEARS 4, 5 and 6:** Once strategy implementation is underway, incentive allocations for any year (Y) will depend upon metro performance against numerical targets set for year (Y-2). This must be assessed after financial year end, but early enough during year (Y-1) to enter the budget process for Year (Y). The earliest this can apply is for Year 4, based on assessed performance in Year 2. This arrangement will determine incentive allocations for Years 4, 5 and 6.
- Independent assessments will be conducted annually, to confirm that minimum commitments remain in place, and to assess performance against targets.

### **Indicative incentive allocations**

The indicative incentive allocations per metro per financial year are based on poverty-weighted population formula. Annexure W1 to the 2025 division of revenue sets out indicative figures which represent the maxima potentially available to metros currently participating in the programme, based on the assessed status of each metro trading services strategy as at 15<sup>th</sup> of January 2025 (they include solid waste management from Year 2 (2026/27)).

The indicative allocations are not yet actual budget allocations. Firm announcements regarding Year 1 (2025/26) incentive grant allocations will be included in the National Adjusted Budget in October 2025 and confirmed in allocation letters. Metros will accommodate these incentive allocations in their own adjustments budget as soon as possible but not later than the 28<sup>th</sup> of February 2026.

### **Adverse or disclaimed audit findings**

No metro which has received an adverse or disclaimed financial audit for the previous financial year will be eligible to access their incentive grant award in the forthcoming year.

### **Re-opening of incentive grant window**

As previously communicated, Solid Waste Management is scheduled for inclusion in the incentive programme from Year 2 (2026/27) onwards. Metros wishing to include solid waste

management in their trading services reform strategies should submit the necessary documentation according to the following schedule:

- a. **Council-approved Trading Services Reform Strategy (A)** which is due on 31<sup>st</sup> of July 2025 which includes Annexure A1 (Institutional Road Map) and Annexure A2 (Business and Improvement Plan);
- b. **Draft Annexure A3 version 1 (Performance Improvement Action Plan)** at the Mid-year review stage which is due in January 2026;
- c. **Final draft Annexure A3-PIAP version 1** at the Budget and Benchmark stage during April 2026; and
- d. **Council approved A3-PIAP version 1** due by June 2026

Note: This re-opening of the incentive grant window also applies to metros which (a) have not previously met eligibility requirements in the water and sanitation or electricity and energy trading services, and (b) seek another opportunity to enter the programme. Such metros should follow the same schedule as above.

## 2.7. Alignment between the Metro Trading Service Reform and MFMA Circular No.88

The implementation of MFMA Circular No. 88 continues in all categories of municipalities. In December 2024, Addendum 6 of the MFMA Circular No. 88 was published providing an update on the preparation of statutory planning and reporting documents required for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). Addendum 6 provided guidance to the municipalities on in-year changes to indicators in the Service Delivery Budget and Implementation Plan (SDBIP) and guidance for 'estimate' values in indicator reporting. Further guidance on indicator revisions and definitional clarification was also provided.

Selected MFMA Circular No. 88 indicators are also being used to track the performance of the metros as part of the A3 PIAP: Performance Improvement Action Plan of the Metro Trading Service Reform (MTSR). In line with the rationalisation and standardisation objective of the MFMA Circular No. 88 reform, this ensures that there is alignment and line of sight across various reporting frameworks. Furthermore, this promotes consistency in planning, budgeting, and reporting while reinforcing the overall objectives of the reform agenda. The MTSR targets water and sanitation, electricity and energy and solid waste management in the metropolitan municipalities focusing on institutional performance and accountability, financial performance, governance and operational or service delivery performance. Although the MFMA Circular No. 88 reporting and the MTS reforms are complementary reforms, the MTS is a targeted reform linked to a performance incentive grant. Where possible the MTSR utilises the MFMA Circular No. 88 indicators, as reflected in MTSR Guidance Note 4 Addendum that was circulated to the metros on the 3<sup>rd</sup> of March 2025. However, noting the targeted business operations turnaround required of MTS, several performance indicators outside the MFMA Circular No. 88 process have been developed for operational monitoring and reporting distinct from the statutory plans and reports in which all MFMA Circular No. 88 indicators find expression.

Future reporting on the selected MFMA Circular No. 88 indicators that form part of the A3 PIAP should be sourced from the MFMA Circular No. 88 reporting platform to ensure seamless integration between the two reforms. At this stage, the exact modalities and protocols to derive reporting efficiencies between the A3 PIAP and the MFMA Circular No. 88 reporting platform are still being confirmed, and municipalities should expect further guidance from the National Treasury on the coordination and synchronisation of reporting.

This section should be read in conjunction with paragraph 2.3 of the MFMA Circular No. 88 Addendum 6.

## 2.8. Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes; enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single year expenditure' sections on Tables A5A and A5. Further information can be obtained in MFMA Circular No. 58.

## 2.9. Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circular No. 122 remains relevant, and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## 2.10. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), any conditional allocation or a portion thereof that is not spent at the end of the 2024/25 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2024 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2024 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):



- a) Proof that the service provider was appointed for delivery of the project before 31 March 2025; or
- b) Proof of project tender and tender submissions published and closed before 31 March 2025 or with the appointment of contractor or service provider for delivery of service before 30 June 2025 in cases where additional funding was allocated during the course of the financial year of the project;
4. Incorporation of the Appropriation Statement; and
5. Evidence that all projects linked to an allocation will be fully utilised by 30 June 2025 (attach cash flow projection for the applicable grant).
6. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
7. The value of the committed project funding and the conditional allocation from the funding source;
8. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
9. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
10. An indication of the time period within which the funds are to be spent if the rollover is approved; and
11. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2025, the application will be declined.**

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2024 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2025;
3. Accurate disclosure of grant performance in the 2024/25 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2024/25 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2025 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2024/25 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2024/25 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2025. All invoices issued to the municipality before 31 March 2025 should be paid within the same year against the allocated conditional grants. i.e. invoices must be paid within 30 days.

### 2.11. Unspent conditional grant funds for 2024/25

The process to ensure the return of unspent conditional grants for the 2024/25 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2025 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2025. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2024 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2025.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2025;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2025. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 19 November 2025; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund (NRF) by 19 November 2025, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's December 2025 equitable share allocation.

***All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.***

## 2.12. Rollover of the Urban Development Financing Grant : metro trading services component

The normal rules regarding rollovers will apply to the incentive grant. Essentially the Budget allocated during the National MTEF and reflected in the annual Division of Revenue Bill will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

Municipalities must submit all rollover applications and queries related to the conditional grants to [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za).

## 3. Revenue Management

### 3.1. Prioritise funding the Electricity Revenue Protection Program

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities as a result are at higher risk of non-technical losses particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in an overall reduced collection and related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in the 2025/26 and future MTREFs:

- A dedicated Revenue Protection Unit for Electricity administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate taking into consideration the recommendations and standards the recommendations and standards set-out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role; and
- The municipality to demonstrate in its MTREF submission that a percentage of the revenue from the Energy function is ring-fenced to fund the municipal Revenue Protection Program operational need(s) towards developing the program to fruition.

### 3.2. Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and the review of critical revenue management related policies should assess and review its revenue management value chain to identify any gaps, duplications and / or inefficiencies for alignment with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents) and MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A). The municipality must submit its review to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and SALGA. The initiative created the opportunity for stakeholders to acknowledge the fragmented and diverse nature of support provided to municipalities in this area often resulting in duplicated efforts and little

systemic change across municipalities and the need for a Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF was designed on the existing statutory framework, with an emphasis on compliance. Within the scope of related tasks and responsibilities, the SIRMF provides direction on how municipalities may enhance revenue management as a major approach for increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas for optimising revenue collection processes.

National Treasury is in the process of institutionalising and implementing the tool, this includes conducting training throughout provinces.

The tool is comprehensive and must be completed by all municipalities during the 2025/26 MTREF with a thorough review of the revenue value chain, thereafter this exercise will only be necessary in every alternate year. However, municipalities with revenue collection rates below 85 per cent and all municipalities participating in Debt Relief must annually undertake this exercise until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The tool was already rolled out during the 2024/25 financial year and the National Treasury provided training. The Municipal Revenue Assessment Tool is attached as **Annexure A** of this Circular.

### 3.3. Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended / implemented tariffs are cost reflective whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) / tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjustment MTREF submissions to the National Treasury GoMuni portal. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased-in over two to three years and can be approved for the outer years (2026/27, 2027/28 and 2028/29). Thus, the indicative tariffs can be phased in over a period of three years.



The latest format of the National Treasury Tariff Tool that must be used and submitted is attached as **Annexure B** of this circular.

### 3.4. Electricity Tariffs

#### **Cost of Supply Study (COS) for electricity tariff applications**

On 20 October 2022, the Nelson Mandela Bay Chamber of Business issued a ruling outlining the requirements that municipalities must comply with when determining tariffs. The ruling found NERSA's Guideline and Benchmark method for approving municipal electricity tariffs unlawful and invalid. The court ordered that all electricity tariff applications from 2024/25 Financial Year, should be supported by a Cost of Supply (COS) study. Municipalities are reminded of the critical importance of complying with the court order, failing which, municipalities would be in breach of the court order and in contempt of court. The need for conducting a COS timeously and adhering to the timelines set by NERSA for the submission of applications is imperative as these cannot be approved by NERSA without the COS.

NERSA has indicated that it will be able to process and decide on municipal tariff applications based on Cost of Supply (COS) studies for the financial year 2025/26 by the end of June 2025 for the implementation in the new Financial Year. However, the Minister of Finance will engage NERSA to conclude this process sooner, to allow municipalities sufficient time to take account of the approved tariffs in the finalisation of their budgets. Tariff applications will not be considered unless they are supported by a Cost of Supply study. NERSA has indicated that the approval of Eskom's Retail Tariff Plan (RTP) and Eskom's Retail Tariff Structural Adjustment (ERTSA) for FY2025/26 is anticipated prior to 15 March 2025. Following the ERTSA decision, municipalities will be informed of the outcome to assist them in formulating their individual tariffs, which will then be approved for implementation in FY2025/26.

From the 2025/26 MTREF, municipalities will be required to submit the following documents pertaining to electricity tariff applications to the GoMuni Upload portal:

- NERSA D Form and COS study submitted to NERSA. For the 2025/26 tariff increase, municipalities with the tabled budget and thereafter 31 October 2025 (i.e. applications pertaining to 2026/27 tariff increases and beyond); and
- NERSA tariff approval with the tabled budget.

### 3.5. Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No. 98 (paragraph 4), No. 123 (paragraph 5.1), and particularly No. 126, (paragraph 3.1). To ensure the municipality's rates base is complete, and aligns to the business process and system requirements articulated in Annexure B of MFMA Circular No. 80 (08 March 2016) and the Municipal Property Rates Act (MPRA) (section 23): Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories, the municipality need to monthly perform the reconciliation in the format of the National Treasury Municipal Valuation Roll Reconciliation Tool.

<b>The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:</b>	<b>Timeframe</b>
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on together with the Council resolution that approved such.	Annually

2.	The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3.	The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR).	Annually
4.	Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly.	Quarterly
5.	Property Rates Transaction List (for the 3rd month of every quarter).	Quarterly

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

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

Recently there have been several iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not pay over to the municipality what is collected and / or claim a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not weekly / monthly undertaking the appropriate reconciliation of what they provide / sell (also via pre-paid) against what revenue they receive in return from the service provider(s). *As an Example:* Most recently a municipality in Eastern Cape was victim to an arrangement where the service provider offered the municipality R60 million funding but will takeaway almost R540 million at the end of the arrangement causing significant harm to the community and official(s) of that municipality and may leave the municipality worse off than initially.

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

The National Treasury therefore confirms that with immediate effect, no municipality may enter into and / or extend any related vending system(s) / solution(s) without consulting and obtaining the written input of the National Treasury and the relevant Provincial Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she/ he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

In addition, third party vending solutions used by municipalities must align to the integration requirements set out in Annexure B of MFMA Circular No. 80 (08 March 2016). In terms of the requirements, third party solutions must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system solution. The rules for integration are determined by vendor of the core system solution. Where the core system solution already provides the necessary functionality offered by the third-party vendor and the municipality has already paid for the functionality and / or are paying annual licencing fees to access this functionality, such expenditure will constitute wasteful and fruitless expenditure and should be dealt worth accordingly.

The municipality should send any request for the written input of the National Treasury together with the signed and / or proposed contract for such a service offering to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

### 3.7. Training Tools by the National Treasury

#### **Revenue Management Assessment Tool**

Municipalities must submit the Revenue Management Assessment Tool annually as set-out above. Training was already undertaken across all provinces during the 2024/25 financial year. The National Treasury will facilitate follow-up training during 2025/26 upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury who is responsible to coordinate requests for training. It is noted that any National Treasury deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

#### **Tariff Tool**

Municipalities must undertake a tariff assessment in the format of the National Treasury Tariff Tool as explained above. The National Treasury will facilitate follow-up training during the first quarter of the financial year 2025 and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day** and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be directed to National Treasury as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

#### **Municipal Valuation Roll Reconciliation Tool**

The National Treasury confirms the guidance already provided in MFMA Circular No. 129 to the effect that municipalities must reconcile valuation rolls monthly and submit such quarterly to the National Treasury together with the related documentation set-out above.

The National Treasury will facilitate follow-up training during the first quarter of the financial year and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries on Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical

advisor may directly request training as may be required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan.

## 4. Budget and other management issues

### 4.1. 2025/26 Municipal Budget Tabling Timelines

The National Treasury would like to advise the municipalities that late tabling of the 2025 National Budget in Parliament does not really affect the timelines of the preparations/ conclusion of the municipal budget process. The 2025 National Budget was tabled by the Minister of Finance on 12 March 2025 which implies that Provincial Governments have two weeks thereafter to table the 2025 Provincial Budgets in the Provincial Legislatures, i.e. 31 March 2025. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2025/26 MTREF Budgets before tabling on 31 March 2025, that is 19 days or two weeks to table the budget before 31 March 2025.

The transfers from provinces to municipalities which are supposed to be included in provincial budgets and gazetted by provinces, should for all practical reasons also be available on the 27 March 2025. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury has previously advised municipalities to use the outer years of the Annual DoRA as projections, add inflation to calculate the third year of the MTREF, when finalising the tabled budget.

For those municipalities where the budgets were already in an advance stage of preparations, they will have between tabling and the adoption stage of the budget (end of May 2025) to include and accommodate all the transfers for both national and provincial governments. This will allow National and Provincial Treasuries to verify and reconcile the transfers with the DoR Bill and provincial Gazettes.

### 4.2. Management of Water Tankers

There is a growing trend of water challenges in most municipalities in the country which is spiraling out of control. This is a direct threat to municipalities' financial sustainability and could lead to a lack of trading in this key source of municipal revenue.

Most municipalities have tried to procure water tankers to close the gap in areas which are increasingly experiencing sporadic water supply challenges. As a result, the municipalities are not able to trade, leading to less revenue and an unprofitable water business.

It has emerged in the recent Mid-year Budget and Performance Review engagements that contracted water tankers have developed as a business rather than a stop gap measure.

As such, municipalities are encouraged to protect their revenue through avoiding protracted long contracts of water tankers. Where possible the municipality should use its internal water tankers as a temporary measure with a clear intention to restore the service.

If the municipality provides a long-term service, such as water for informal settlements, it is advised that tanks should be purchased and refilled with municipal water tankers. The aim should always be to strike a balance between the provision of service and protecting municipal revenue. Proper checks and balances must be considered as well as internal controls to avoid abuse in this regard and to ensure that in the event that the Office of the Auditor General Africa of South investigates these services, the use of water tankers and water tanks is based on sound business principles.

### 4.3. Asset Management

According to Municipal Budget and Reporting Regulations (Table A9), the municipalities were advised to allocate 60 per cent of the total Capital Expenditure budget to new acquisition while the remaining 40 per cent to renewal and upgrading of the new assets.

Given the current challenges of aging and dilapidated infrastructure faced by the municipalities, which contributes to high level of losses, municipalities are advised **to allocate at least 60 per cent** of the capital expenditure to renewal/ upgrading of the existing assets while 40 per cent should acquire new assets.

The National Treasury realised that year-on-year, municipalities priorities the acquisition of new assets and the existing assets are being neglected to a dilapidated condition. Another factor which causes a factor is lack of maintenance during the lifespan of the assets which National Treasury encourages the municipalities to allocate at least 8 per cent towards repairs and maintenance as outlined in MFMA Circulars No. 55 and 71.

## 5. Municipal Standard Chart of Accounts (*m*SCOA):

### 5.1. Go Live on Version 6.9 of the Chart

*m*SCOA version 6.9 will go live on 24 March 2025, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2025/26 MTREF on the GoMuni portal.

After going live on version 6.9 of the chart, all the reports available on the LGDRS will be aligned to *m*SCOA chart version 6.9. This includes the format of the Section 71 report for Q3 and Q4 of 2024/25 and the adjustments budget for 2024/25.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.9 of the chart. A **protected** version of the MBRR Schedules for version 6.9 of the chart and A1 Schedule is available on the on the MFMA Webpage on the link below:

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

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings and both strings are required for the data to pull through correctly on the reports available on the LGDRS. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *m*SCOA Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their integrated financial system solutions and not import or captured it on their system solutions at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the integrated financial system solutions is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

### 5.2. *m*SCOA data strings credibility



Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded, and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

### 5.3. Submission of virement information

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string, as well as a report on virements done by the municipality. This submission must be done monthly to the GoMuni Upload Portal and should be generated from the core financial system. The validation rules applicable to the monthly IYM submission will also be applied to the virement data strings.

The attached **Annexure D** provides guidance on the layout and information required on the virement budget report, while **Annexure E** provides the layout of the virement data strings.

This will enable national and provincial treasuries to keep track of the virements done when they do their Section 71 analysis. The virements will be reflected in a separate report and will not form part of the consolidated Section 71(7) reporting to provincial legislatures or the consolidated Section 71 publication issued by the National Treasury. For the consolidated S71 reporting and publication, performance will only be compared to the adopted budget in the first eight months of the year and the adjustments budget in the last four months of the year.

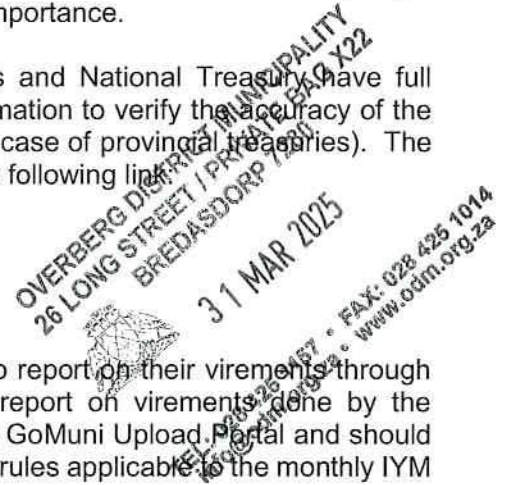
Municipalities must review their virement policy annually and ensure that it aligns with the principles and guidance in MFMA Circulars No 12, 51 and 88 and *mSCOA* Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget. The Council approved virement policy must be submitted as part of the budget documents on Go Muni. Please note that documents must be submitted individually and not as a batch.

### 5.4. Medium-Term Development Plan (MTDP)

Cabinet has recently approved the Medium-Term Development Plan (MTDP) for 2024 to 2029. The Department of Planning, Monitoring and Evaluation (DPME) will issue the MTDP in due course. These revised priorities, reflecting the new administration's vision, will be integrated into *mSCOA* version 6.10. For *mSCOA* budgeting and reporting in the 2025/26 MTREF, municipalities should continue using the IUDF and MTSF priorities as per *mSCOA* version 6.9.

### 5.5. Upgrading and procurement of *mSCOA* system solutions and/or functionality

From March 2023, the National Treasury has alerted municipalities that the minimum business processes and system specifications for *mSCOA* will be regulated and that municipalities should exercise extreme caution when changing or upgrading their integrated financial system solutions to avoid procuring system functionality that might not comply with the said regulations. Municipalities are reminded to implement the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 107, 112, 123 and *mSCOA* Circulars No. 5 and 6 **prior** to procuring new or upgrading system functionality to protect them from making incorrect decisions in this regard.



This also applies when 3<sup>rd</sup> party system functionality is procured that is required to integrate with the core system solution.

Importantly, if an open tender process is not followed (e.g. when Section 33 or 116 of the MFMA and SCM Regulations 36 (deviations) are utilised), **the market must be tested prior to embarking on procurement**. The municipality must be able to substantiate that the product, service or similar offering is not available elsewhere in the market at a cheaper cost and that using these procurement vehicles have significant economic or financial value benefits to the municipality. Where legislation requires that the views of the National Treasury must be sought, the relevant documentation must be emailed to [mfma@treasury.gov.za](mailto:mfma@treasury.gov.za). If the processes required in term of legislative are not followed, a contract might be found invalid by a court of law.

#### 5.6. Issues pertaining to the regulations on the minimum mSCOA requirements

National Treasury is currently in the process of developing business processes, standard operating procedures (SOPs) and minimum system specifications to underpin the Regulations of the minimum business processes and system specifications for mSCOA.

All the required business processes, procedures and systems functionality pertaining to the Regulations will be made available to municipalities **at no cost** in a format that can be imported, customised and utilised in a process modelling tool of their choice. Municipalities are cautioned against incurring unnecessary expenditure to procure specialised software and tools or appoint service providers to adapt and customize their business processes, especially as the requirements have not been finalised yet.

It must further be emphasized that the documents released for comments on the MFMA Webpage are the sole property of the National Treasury and may only be used for the intended purpose of providing comments on the proposals. **Any company that sells or distributes these documents or parts thereof for any other purposes without the explicit written permission of the National Treasury will be blacklisted on the basis of Intellectual Property Violations (i.e. unauthorized distribution of government documents).**

It should also be noted that the intention of the recent demonstrations on the systems used by municipalities that was conducted by the National Treasury was to determine key implementation gaps as per MFMA Circular No. 80 (dated 08 March 2016). These gaps must be addressed by the respective municipalities in their mSCOA municipal road maps. National Treasury shared the observations with system vendors with a view that gaps in system functionality should be further explored and addressed by them. The demonstrations were not on any specific systems in the market but on modules used by a specific municipality to give effect to the requirements of MFMA Circular No 80. **It will therefore be unacceptable and a misrepresentation for any system vendor to claim that their respective system was found compliant by the National Treasury.**

#### 5.7. Special adjustments budget to authorise unauthorised expenditure

In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget **may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA**. This process may not be used to condone poor planning, budgeting, or financial management after the adoption of the budget.

Detailed guidance in this regard was provided in MFMA Circular No. 68 (dated 13 October 2021).

Further development work with regard to this matter will be undertaken during 2025 and proper guidance will be provided in subsequent MFMA Budget Circulars. For now, municipality should continue with the current practices until further notice. Under no circumstances should municipalities require their systems vendors to open their financial systems especially where the Auditor General of South Africa have already signed off on their annual audited financial statements.

Municipalities are also reminded of the guidance provided in our email dated 21 August 2024 on the *Submission of the 2023/24 Annual Financial Statements (AFS) – (Pre-Audit Information)* and mSCOA Circular No. 15 (08 July 2024) on the period closures controls for the following periods.

- **Month 12:** The financial year ends in month 12 (as at 30 June of the financial year). Month 12 (4th Quarter section 71 reports) represents the **preliminary outcome** information. The closing balances of month 12 must be programmatically transferred in the core financial system to the opening balances of the new financial year in month 01 of the new reporting period;
- **Period 13** when the AFS are prepared during July and August annually. Period 13 represents the **pre-audit outcome** information (the AFS as submitted to the AG);
- **Period 14** represents the **audit outcome** information (the AFS on which the AGSA has expressed an opinion. Audit approved journals must be processed in period 14; and
- **Period 15** when the adjustments to the AFS following the approval of the adjustments budget to authorise and legalise unauthorised expenditure referred to in Regulation 28(6) of the MBRR is effected.

The AFS submitted to AGSA must reconcile with the pre-audited (PAUD, CRPA and DBPA), audited (AUDA, CRAU, DBAU) and restated (RAUD) data strings submitted to the GoMuni Upload portal and these data strings must be submitted as end-results and NOT movements when submitting the mSCOA data strings. Importantly, any transactions that were processed as part of the preparation and auditing of the AFS after year-end (month 12) in period 13, 14 and 15 must be reflected in the corresponding month of the new financial year by using net movements. The net movements will result in either an increase or decrease in the new financial year in the corresponding month of month 01 to 03 of the current financial year. E.g. changes in period 13 must be reflected in month 02 or 03 of the new financial year. A similar process is applicable when restatements of previous financial year figures occur and when material errors are identified which impacts on the previous years' AFS and must be corrected in period 15.

With regards to year-end information, the aim is to collect three sets of information (preliminary, pre-audited and audited). This ensures that the latest outcome information is always available to inform planning and budget decision making process for national, provincial and local government.

## 6. Submitting documents to the GoMuni Upload Portal:

### 6.1. Submission of additional reports

In addition to the virement policies that must be uploaded to GoMuni Upload portal from 01 July 2025, the following changes pertaining to document submissions to the GoMuni Upload portal must be noted:

#### **Uploading of Section 41 Reports on prices and payments for bulk resources**



From the 2025/26 MTREF, the Department of Water and Sanitation, Eskom, and Water Boards will be required to upload their monthly Section 41 reports on the GoMuni Upload portal to enhance transparency and oversight. This will replace the current email submission process. Training on the upload procedure will be provided to all relevant stakeholders to ensure a smooth transition.

**Municipal Procurement Plans**

MFMA Circulars No. 62 (dated 20 August 2012) and 94 (dated 08 March 2019) requested for the submission of annual municipal procurement plans. From the 2025/26 MTREF, municipalities will be required to upload their annual procurements plans in PDF format on the GoMuni Upload portal. These plans should encompass comprehensive information on planned procurements, estimated costs, and the proposed procurement strategies. Both draft and final procurement plans should be submitted with the annual tabled and adopted budget documentation.

**Revenue related and debt relief documentation**

All municipalities are required to annually upload the Revenue Management related documents as per the Document Submission Checklist attached as **Annexure C** to the GoMuni Upload Portal. These documents must be submitted in the specified format and within the timeframes indicated. Also note that items 15 and 17 in **Annexure C** are only relevant to Municipal (Eskom) Debt Relief participants and item 19 to both Municipal (Eskom) and Water Debt Relief participants. In relation to items 15, 17 and 19, all other municipalities must submit a "Not Applicable" form to prevent these items reflecting as outstanding.

**6.2. Submission and sign-off of key tabling dates**

In the past, the National Treasury requested information on an annual basis from municipalities on the actual tabling dates of legislated processes such as the various budget processes, AFS and Annual Report. This information was submitted through an excel spreadsheet. From 01 July 2025, municipalities will be required to enter the legislative tabling dates directly on the GoMuni portal, replacing the manual spreadsheet process.

Additionally, the Accounting Officer of each municipality will be required to sign-off on the accuracy of the captured dates on the LGDRS.

Further guidance on the submission and sign-off procedures will be provided in due course.

**7. The Municipal Budget and Reporting Regulations:**

**7.1. Assistance with the compilation of budgets**

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553/ 0609242914	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Buffalo City	Pitso Zwane Mandla Gilimani	012-315 5171 012-315 5807/0661198036	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>



Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
City of Tshwane and City of Johannesburg	Pitso Zwane	012-315 7538	<a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
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Technical issues on GoMuni	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
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**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**19 March 2025**





Reference: RCS/C.5

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**TREASURY CIRCULAR MUN. NO. 02/2025**

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 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  
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 THE MAYOR, THEEWATERSKLOOF MUNICIPALITY  
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 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  
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## MUNICIPAL BUDGET CIRCULAR FOR THE 2025/26 MTREF AND ASSOCIATED 2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

### 1. INTRODUCTION

This Circular should be read in conjunction with National Treasury (NT) MFMA Circular No. 129 which, inter alia, outlines the South African economy and inflation targets, key focus areas for the budget process, revenue management, funding of municipal budgets and other management issues, Municipal Standard Chart of Accounts (mSCOA).

#### The purpose of this circular is to:

- Provide an overview of the current fiscal and economic context;
- Provide municipalities with guidance on the finalisation of the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation;
- Brief municipalities on the 2025 Strategic Integrated Municipal Engagements (SIME 2) process and related matters.

### 2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the Strategic Integrated Municipal Engagements (now SIME 2; previously referred to as LG MTEC/ SIME) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003;
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA];
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

In November 2024, the Department of Local Government reintroduced its Strategic Integrated Municipal Engagements (SIME), emphasizing strategic and integrated planning while seeking out alignment with Provincial planning within the municipal context. The reintroduction of SIME (SIME 1) sessions represents a dedication to strengthening collaboration and alignment between municipal and Provincial planning and budgeting efforts. This initiative holds the potential to improve decision-making, optimize resource allocation, and ensure that local and provincial government strategies are more in sync.

The November SIME (SIME 1) sessions will be followed up by the annual Strategic Integrated Municipal Engagements (SIME 2) sessions in May 2025, which has a stronger budget and implementation focus,

following the tabling of municipal Integrated Development Plans (and associated sector plans) and budgets. Municipalities are also advised of the new 2025-2030 Provincial Strategic Plan (PSP) and the forthcoming (end of March 2025) Western Cape Infrastructure Implementation Plan (WCIIIP) and Pipeline, as well as the need to align planning and budgeting efforts with these Provincial plans in order to strengthen alignment between municipal and provincial planning and budgeting. The 2025 SIME 2 sessions builds on the 2024 processes and continues to drive the theme of "Integrated service delivery", as municipalities are preparing for the fourth year of the 2022 - 2027 Integrated Development Planning Cycle. This integrated planning aims to strengthen governance, planning and budgeting, ultimately improving service delivery at the local level.

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**3. FISCAL AND ECONOMIC CONTEXT**

**3.1 Economic and Fiscal Environment**

For more than ten years, South Africa's economy has experienced slow growth, further entrenching the country's high rates of unemployment and poverty. NT also lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets:

**Table 1 Macroeconomic performance and projections, 2023 – 2027**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	4.5%

Source: NT MFMA Budget Circular No. 129 based as sourced from the Medium Term Budget Policy Statement 2024 (note that the CPI projection for 2027/28 was misstated in Circular 129)

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023, supported by growing real household incomes as inflation fell, stable electricity supply, and reduced interest rates. Headline inflation has eased to its lowest rate in over three years, driven by lower food and transport prices, and is expected to stabilize within the 3–6 per cent target range. Despite improved consumer confidence, households are still facing challenges with municipal payments, which negatively impact municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.



### 3.2 National and Provincial Budget Delays

The postponement of South Africa's 2025/26 national budget to 12 March 2025 has generated significant attention, particularly regarding anticipated fiscal policies and allocations. The delay stems from disagreements within the coalition government over a proposed increase in the value-added tax (VAT) from 15 per cent to 17 per cent, aimed at addressing the nation's fiscal challenges.

On 26 February 2025, the Western Cape Premier tabled the State of the Province address outlining its medium-term objectives for growing businesses and creating jobs, leading South Africa's economic resurgence as the Western Cape, enabling a healthy and cared for population, infrastructure investment for job creation, safety and security and securing reliable, affordable and renewable water and energy. The Western Cape Provincial Budget has been delayed due to the postponement of the National Budget to 12 March 2025. Based on this, the Provincial Budget Day has been consequently rescheduled to 27 March 2025.

#### Guidance for Municipal Budgeting

- Municipalities should use the **indicative allocations** from the **2024 Division of Revenue Act** when preparing their **2025/26 MTREF budgets**; and
- Consider the **proposed changes to grant baselines** outlined in the **2024 Medium Term Budget Policy Statement (MTBPS)**, as they may impact funding.
- For 2027/28 outer-year allocations, municipalities are advised to conservatively limit funding to the indicative numbers from the 2024 Division of Revenue Act. Allocations for the previous financial year can be inflated with the projected inflation rate of 4.5 per cent.

The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx>

Municipalities must update their budget figures with allocations from the 2025 Division of Revenue Bill and 2025 Western Cape Appropriations Bill, once these are tabled. In many cases budget preparation timelines will only allow for these allocations to be updated in the adopted budget. In such cases, tabled budget documents should make clear that such updates must be expected.

## 4. NATIONAL AND PROVINCIAL BUDGET GUIDELINES

The NT and PT circulars provide guidance to municipalities on revenue, expenditure and accounting related matters for consideration when compiling their 2025/26 MTREF budgets.

- Municipalities **MUST** include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2025/26 MTREF Budget documents and table it as part of the budget documentation in the municipal council.

### 4.1 Key focus areas for consideration in the 2025/26 budget process

The 2025/26 MTREF budget should be constructed within a well-defined municipal fiscal strategy that shapes both the revenue envelope, inclusive of both national and provincial transfers and carefully evaluates expenditure allocations. This fiscal strategy should include maximizing opportunities to diversify revenue streams as well as implementing measures to control spending while maintaining service delivery.

Ahead of the finalisation of municipal budgets, municipalities are requested to frame their fiscal strategy with clearly outlined fiscal and budget principles and related targets.

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#### 4.1.1 Local government conditional grant allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 MTBPS. The final details will be provided in the 2025 Budget Review.

##### ● Changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness. Targeted reforms are to be phased in over the next three years. Further preparation (including consultations and impact assessments) will follow the tabling of the 2025 Budget, to ensure the successful rollout of longer-term reforms.

#### 4.1.2 Metropolitan Municipalities Trading Services Reform performance incentive

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance in accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance initiative is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation, electricity and energy, and solid waste management. Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

#### 4.1.3 Reporting requirements for Disaster Allocations

National Treasury has in a previous circular (MFMA Circular No. 126 dated 7 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 1 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (1 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

In terms of any disaster funding that municipalities receive between 1 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance where disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

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#### 4.1.4 Budgeting and reporting of the Integrated National Electrification Programme (INEP)

The DoRA provides for the INEP allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom and municipalities for their respective supply areas. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the mSCOA Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the mSCOA Circular No. 16.

#### 4.2 The Revenue Budget

Municipal finances are under increasing strain due to weak economic growth and limited national transfers. In this challenging environment, municipalities are compelled to optimize operations, enhance revenue collection efforts, and eliminate wasteful spending to maintain financial stability and ensure the continued delivery of essential services.

##### 4.2.1 Setting cost reflective tariffs

It is important that municipalities conduct cost of supply studies in the provision of each basic service as and when financial and service delivery needs change. Municipalities must ensure that when tariffs are designed that they move towards achieving consumption charges for services that are based on consumption-related costs and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for to ensure financial sustainability.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. To balance cost recovery with affordability, municipalities must also align tariff adjustments with indigent policies and consider the socio-economic impact on vulnerable households. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency and renewable sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Municipalities must also assess long-term operational costs when approving new infrastructure projects to avoid excessive future tariff increases. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and justify future tariff adjustments in a transparent and evidence-based manner.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included. The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as Annexure B of MFMA Circular No. 129. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98. The populated Cost Reflective Tariff Tool must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal. Failure to upload the populated tool will be flagged in PT's compliance overview.

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#### 4.2.2 Indigent Management

It is critical to progressively align the provision of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must clearly justify the funding source and demonstrate how this aligns to sound asset management, adequate provision for debt impairment and ability to sustain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – it is important that the municipalities undertake to conduct quality control and monitor the indigents. Municipalities should ensure the accuracy of reported indigent debtor numbers by identifying and verifying indigent citizens through data-driven methods, and proactively updating the indigent register to reduce the risk of ineligible individuals receiving subsidies.

Municipalities are advised to work closely with DLG to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is essential that municipalities report on all indigent households within their jurisdiction, including those in Eskom-supplied areas. The Local Government Equitable Share FBS allocation is based on the full municipal demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

#### 4.2.3 Pro-actively managing collection of municipal revenue in Eskom supplied areas

National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA), the existing section 21 (5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until the ERA is amended it is critical that municipalities update their by-laws and policies to facilitate and legally allow the restriction of water as a means of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act (Act 108 of 1997).

#### 4.2.4 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).

In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.

Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be

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accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.

### 4.3 The Expenditure Budget

#### 4.3.1 Funding of municipal budgets

National Treasury has observed that many municipalities that adopt unfunded budgets, are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, NT will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives.

To this end, municipalities must take a proactive, strategic approach to cost containment, aligning efforts to optimize expenditure with the goal of long-term operational efficiency. This involves not only reducing non-essential costs but also leveraging innovative practices such as automation, process optimization, and the efficient use of resources. A strategic focus on both revenue enhancement and expenditure containment will ensure that municipalities can balance their budgets effectively and sustainably. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On a monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial Treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

Measures to secure a funded budget will be a key focus of the 2025/26 process for municipalities that table unfunded budgets.

#### 4.3.2 VAT and the assignment of the library function

Binding General Ruling 74 issued by the South African Revenue Service on 3 October 2024 clarifies the "VAT consequences of functions assigned to or performed by a municipality under an agency or delegation basis".

In preparing their budgets for the 2025/26 MTRREF, municipalities should note that the WCG is in the process of assigning the library services function to municipalities. The Western Cape Public Library Services Bill, which will enable this assignment, was gazetted on 13 February 2025, and the window for submitting public comments on the Bill closes on 14 March 2025. Once the Bill is enacted, provincial government intends to assign the function by agreement with all local and metropolitan municipalities in the province. In line with Binding General Ruling 74 this will mean that once a municipality accepts the assignment by agreement, all payments from the province will meet the definition of a grant for an assigned function. Municipalities should therefore budget for the VAT implications of these payments based on their intention regarding the assignment of the function.

#### 4.3.3 Employee related costs

Municipalities are required to implement the salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year,

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all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent. Municipalities must ensure that these potential increases are fully budgeted for within their MTREF to avoid financial strain or unexpected funding shortfalls. Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

Municipalities are further advised to take note of the national minimum wage increases promulgated in Government Gazette No. 52053 and to factor the new rates into the budget calculations for 2025/26.

#### 4.3.4 Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

#### 4.3.5 Municipal pension fund contributions

Municipalities must prioritize third-party payment obligations, particularly pension fund contributions, to avoid financial misconduct and legal consequences. Despite salary deductions, some municipalities have failed to transfer these funds, leaving employees without pension savings.

Accounting officers have a fiduciary duty under Section 61(2)(a) of the MFMA to ensure compliance with financial obligations. Failure to pay deductions violates Section 65(2)(f) and constitutes financial misconduct under Section 171(1)(b), as well as a financial offence under Section 173 of the MFMA.

To maintain compliance, municipalities must:

- Ensure timely payments of pension fund contributions and other statutory obligations.
- Settle outstanding pension contributions by the end of the 2024/25 financial year to avoid punitive measures.
- Strengthen internal controls to monitor compliance and ensure that contributions are consistently paid.
- Make suitable arrangements with statutory bodies for outstanding debts.
- Ensure invoice clarity by engaging statutory bodies to provide proper documentation for payment processing.

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Adherence to third-party payment obligations is a key consideration when NT reviews the release of Local Government Equitable Share allocations. Municipalities are reminded that proof of such payments must each month be uploaded to the GoMuni platform.

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

Municipalities must strengthen measures to prevent unauthorised, irregular, fruitless, and wasteful expenditure (UIFWE) and ensure accountability for financial misconduct. Accounting officers are legally required under Sections 62(1)(d) and (e) of the MFMA to prevent financial losses and initiate disciplinary or criminal proceedings against officials responsible for financial misconduct.

Key Issues for municipalities:

- Persistent UIFWE: High UIFWE balances in annual financial statements indicate weak preventative controls and ineffective oversight by Municipal Public Accounts Committees (MPACs).
- Disciplinary Boards: Many municipalities have not established functional disciplinary boards, as required by regulation, to investigate financial misconduct.
- Mandatory Action Plan: Municipalities must submit an action plan covering 2 January 2024 – 31 August 2025 to:
  - Process UIFWE balances up to 30 June 2024 and implement preventative controls.
  - Implement process improvements to meet the August 2025 deadline.
  - Establish a disciplinary board and address backlogs in financial misconduct cases.

Submission Deadline: The action plan must be approved with the 2024/25 Adjustments budget and submitted to National Treasury by February 2025.

#### 4.4 MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

##### 4.4.1 Release of Version 6.9 of the Chart

National Treasury has released Version 6.9 of the mSCOA Chart, effective for the 2025/26 MTREF. This update addresses implementation challenges and corrects errors. Municipalities must use this version for budgeting and reporting, ensuring compliance with the Municipal Budget and Reporting Regulations (MBRR).

##### Key Updates & Requirements - Accessing Version 6.9

- The updated chart and account linkages can be downloaded from GoMuni.
- MBRR Schedules (A to F) and non-financial data string (A1S) have been aligned to Version 6.9.
- Municipalities must ensure A1S data does not contain spaces or special characters before submission.

##### Financial & Non-Financial Data Submission

- Budgets must be prepared using integrated system solutions; manual preparation is not permitted.
- mSCOA data strings should be used instead of formulas in the MBRR schedules.

##### 4.4.2 Future Chart Changes (Version 6.10)

- Cost capitalisation to assets: Requested items include employee costs, depreciation, contracted services, consumables and materials and other expenses.

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- Costing segment review: Ensuring accurate financial management by distinguishing internal allocations and external recoveries.
- Entity Reporting: Development of separate data strings for municipal entities.

#### 4.4.3 Improving mSCOA data strings credibility

- Balance Sheet Budgeting: Transactions must align with financial position statements.
- Use of External Service Providers: Must comply with mSCOA regulations and avoid reliance on non-integrated third-party tools.
- Alignment of Audited Data & AFS: Data strings submitted to GoMuni must match audited financial statements.

#### 4.4.4 Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

#### 4.4.5 Budget override and Virement

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in mSCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the WBRR.

### 4.5 Muni eMonitor, FMCMM and Audit Action Plan System

#### 4.5.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and NT. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on NT's website.

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To ensure sustained compliance and improvement in financial management, municipalities must institutionalize the use of the Muni eMonitor system within their routine financial processes going forward. This involves embedding the system into regular workflows, assigning clear responsibilities for oversight, ensuring regular training for staff, and developing internal procedures to verify and validate all information submitted. By institutionalizing the system, municipalities will enhance their reporting accuracy, improve transparency, and better manage their financial obligations under the MFMA.

#### 4.5.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

#### 4.5.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

A strong correlation is noted between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

#### 4.6 Service Delivery and Budget Implementation Plans (SDBIP)

##### ■ Key Performance Indicators (KPIs) in the top-layer of SDBIP

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key

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KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

#### ● **Overcrowding of KPIs in the SDBIP and Clarity of objectives**

Municipalities are encouraged to streamline KPIs in their top-layer SDBIP by focusing on the most critical indicators to improve monitoring and avoid overcrowding, in line with MFMA Circular No. 13. Additionally, KPIs should be aligned with the SMART criteria and the strategic objectives outlined in IDPs to ensure clarity, relevance, and efficient reporting, while reducing redundancy across departments.

#### ● **Adjustments to the SDBIP**

Municipalities adjust KPIs during the financial year, generally following adjustments budgeted under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

#### ● **Municipalities may amend KPIs during the financial year under specific conditions:**

**Internal factors** allow adjustments primarily to KPI targets due to under-collection of revenue or fund reprioritization, as per the council-approved adjustments budget (Section 28(2)(a, e & d) of the MFMA). Additionally, KPI targets may be revised when additional funding or resources become available, enabling the acceleration of IDP-prioritized programs (Section 28(2)(b)). KPI descriptions can also be corrected to address errors, with clear explanations provided. Moreover, adjustments may be made to align KPIs with changing municipal circumstances or emergencies, ensuring consistency with the strategic objectives outlined in the IDP.

**External factors** include adjustments in response to changes in legislation, government policies, or national and provincial frameworks that affect the original KPIs. These changes must be documented and referenced appropriately. Furthermore, KPIs may be altered to address natural disasters, unforeseen or unavoidable expenditures (as per Sections 28(2)(c) and 29 of the MFMA), or revisions to nationally prescribed indicators, with clear explanations provided in the SDBIP.

**Cross-cutting conditions** mandate that all KPI changes be reflected in the SDBIP and Annual Performance Reports (APRs), with justifications and detailed processes clearly outlined. Both original and revised KPIs must be reported in Section 52(d) of the MFMA and the APRs to ensure transparency and accountability.





Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.

KPI changes are prohibited during the fourth quarter of the financial year (April – June), except when related to natural disasters or unavoidable or unforeseen expenditures.

#### ■ SDBIP alignment and legislative requirements

In-year performance reports must be directly aligned with the KPIs outlined in the SDBIP to ensure accurate monitoring and assessment of municipal performance. These reports should reflect the progress made against the targets and strategic objectives outlined in the SDBIP. By aligning in-year performance reports with the SDBIP, municipalities ensure consistency in performance tracking, allowing for timely interventions where performance deviates from initial plans all while upholding transparency and accountability.

MFMA (Section 53) clearly states that the Mayor of a municipality must take reasonable steps to ensure that the municipality's SDBIP is approved by the mayor within 28 days after the approval of the budget and ensure that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers, are linked to the measurable performance objectives approved within the SDBIP.

The Mayor must further ensure that the SDBIP as well as the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, is made public no later than 14 days after the approval of the SDBIP.

## 5. 2025/26 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME 2) PROCESS

### 5.1 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March) before the start of the budget year.

It is important to note that there is no explicit requirement for council to endorse or approve the tabled budget or draft IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and draft IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval "the product of an inclusive budget preparation and consultative process" when the proposed annual budget (as amended, if applicable) is tabled before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's Integrated Development Plan (IDP), it would be procedurally flawed for the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the municipality's draft IDP has not been completed.

### 5.2 Failure to Table Draft Budgets and IDPs by End March 2025

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and the compilation of an IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor must (MFMA Section 27), upon becoming aware of any impending non-compliance by the municipality of any provisions of the Act or any

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other legislation pertaining to the tabling or approval of the annual budget or compulsory consultation processes, inform the MEC for Finance in the province in writing of any impending non-compliance.

If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which must be in accordance with Schedule G of the Municipal Budget and Reporting Regulations (MBRR). In addition to the requirement to inform the MEC of impending non-compliance with the MFMA, mayors and accounting officers are requested to inform PT should they have reasons to believe that 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](mailto:Tania.Bosser@westerncape.gov.za) by **18 March 2025**

### 5.3 Submitting Budget Documentation and Schedules for 2025/26 MTREF

#### 5.3.1 Budget Format

A tabled budget must be in the prescribed format as envisaged in section 15(2)(a) of the Constitution, and more specifically, as outlined in section 16 of the MFMA read together with Schedule A of the MBRR. Failure to table budgets in this prescribed format will constitute non-compliance with sections 16(2) and 17 of the MFMA.

#### 5.3.2 Submission of budget documents and mSCOA data strings

Section 22 (b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in municipal council, it must be submitted to NT and the relevant provincial treasury.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the **approved annual budget** must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget.

The accompanying document submission checklist (**see Annexure B**) provides a list of the documentation required by Provincial Government. Electronic budget and IDP related documents must be provided in PDF format. The designated municipal official needs to complete and sign the accompanying checklist (**Annexure B**) as confirmation that the set of budget, IDP and related documents have been submitted.

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Municipalities should note that NT will no longer accept submissions by email, NT will now only accept uploads via the GoMuni portal. The development work on the GoMuni Upload portal was concluded and municipalities must submit all documents required for the 2025/26 MTREF in terms of legislation, via the **GoMuni Upload Portal**. Municipalities must ensure that all relevant officials have access to the GoMuni Portal.

Municipalities can also submit electronic documents to **Provincial Treasury** to: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za) or if too large (exceeds 3 MB), must be submitted via One Drive. Instructions for uploading the budget and related documents via **One Drive** or **We Transfer** are provided in **Annexure C**.

If municipalities require advice with the compilation of their respective budgets, they should direct their enquiries to the following WC Provincial Treasury officials:

Directorate	Official	Tel. No.	Email
<b>MFMA Coordination</b>	Dian Cronje	021 483 0390	<a href="mailto:Dian.Cronje@westerncape.gov.za">Dian.Cronje@westerncape.gov.za</a>
<b>Public Finance</b>	Isaac Tsie	021 483 6241	<a href="mailto:Isaac.Tsie@westerncap.gov.za">Isaac.Tsie@westerncap.gov.za</a>
	Wafeeqah Mohamed	021 483 8648	<a href="mailto:Wafeeqah.Mohamed@westerncape.gov.za">Wafeeqah.Mohamed@westerncape.gov.za</a>
<b>Budget Office</b>	Kim Engel	021 483 8459	<a href="mailto:Kim.Engel@westerncape.gov.za">Kim.Engel@westerncape.gov.za</a>
	Keith Roman	021 483 8692	<a href="mailto:Keith.Roman@westerncape.gov.za">Keith.Roman@westerncape.gov.za</a>
<b>Fiscal Policy</b>	Malcolm Booysen	021 483 3386	<a href="mailto:Malcolm.Booyesen@westerncape.gov.za">Malcolm.Booyesen@westerncape.gov.za</a>
<b>Cash Management</b>	Anthea Paries	021 483 5472	<a href="mailto:Anthea.Paries@westerncape.gov.za">Anthea.Paries@westerncape.gov.za</a>
<b>Accounting</b>	Faez Salie	021 483 4252	<a href="mailto:Faez.Salie@westerncape.gov.za">Faez.Salie@westerncape.gov.za</a>

Municipalities may also contact the following officials at NT for assistance.

Responsible Area	Official	Tel. No.	Email
<b>Western Cape</b>	Willem Voigt	012 315 5830	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a>
	Enock Ndlovu	021 315 5385	<a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a>
	Khanyisile Khoza		<a href="mailto:Khanyisile.Khoza@treasury.gov.za">Khanyisile.Khoza@treasury.gov.za</a>
<b>Cape Town</b>	Kgomotso Baloyi	012 315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
<b>George</b>	Sifiso Mabaso	012 315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
<b>Technical issues with Excel formats</b>	Data management		<a href="mailto:ladataqueries@treasury.gov.za">ldataqueries@treasury.gov.za</a>

#### 5.4 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

#### 5.5 Strategic Integrated Municipal Engagement (SIME 2) Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places emphasis on enhancing the provincial and local government interface. The SIME 2 engagements, which takes place in May 2025, precedes the approval and implementation of municipal budgets. The engagements afford the WCG the opportunity to provide

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feedback on its assessment of the municipal planning and budgeting efforts for the upcoming financial year and for the 2025 MTREF.

The assessments reflect on conformance, responsiveness, credibility, and sustainability of the municipality's draft budget, IDP, SDF and supporting plans. It is therefore important that all Municipalities timeously submit all the required information. The assessment of the tabled IDPs will be undertaken by the Department of Local Government, in close contact with all relevant sector departments in the Province impacting on municipalities, to ensure alignment between the IDPs and all the Provincial strategic priorities and plans.

The SIME 2 engagements will focus on strategic issues emanating from municipalities' draft IDPs and tabled annual budgets to gear municipalities for sustainable growth and development. A differentiated approach to the engagements and a focused agenda including matters pertinent to specific municipalities will be shared with municipalities beforehand.

The overall objectives of the 2025/26 SIME 2 process and the key messages therefore emphasise:

- **Aligning strategic intent as encapsulated within the Integrated Development Plans (IDP) and municipal budgets**\_to create public value based on the community needs/priorities identified through the public participation processes;
- **Safeguarding of municipal sustainability** by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- **Ensure optimal and targeted service delivery** through strategic spatial planning, infrastructure investments, including ecological infrastructure, resilience approaches and alignment;
- **Deepening of an integrated approach to service delivery** with the intention of creating synergies through the consolidation/concentration of resources across all spheres of government; and
- **Identification of areas that require support** as well as opportunities for collaboration and partnerships.

**The 2025 SIME 2 engagements are planned to be in person, with site visits at selected municipalities. Confirmation of the engagement and site visit arrangements will be confirmed individually with each municipality.**

- The SIME 2 engagements are provisionally scheduled to take place from 5 May 2025 to 16 May 2025, subject to confirmation from the municipalities. PT is currently in communication with each Municipality to confirm the date and time of each of the engagements.
- SIME 2 engagements will be co-chaired by the Provincial Treasury and Municipal Managers.

## 6. CONCLUSION

Municipalities should consider and apply the contents of this budget circular in the 2025/26 planning and budgeting process. We wish you well in the finalization of your 2025/26 MTREF budgets.

Please direct any queries regarding this circular to Kim Engel at [Kim.Engel@westerncape.gov.za](mailto:Kim.Engel@westerncape.gov.za).

 Digitally signed  
by Isac Smith  
Date: 2025.03.13  
16:09:43 +02'00'

**MR I SMITH**  
**HEAD OFFICIAL: PROVINCIAL TREASURY(ACTING)**

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## CONFIRMED 2025 BUDGET TABLING DATES

Municipality	Confirmed date
Cape Town	Thursday, 27 March 2025
Matzikama	Tuesday, 25 March 2025
Cederberg	Monday, 31 March 2025
Bergrivier	Tuesday, 25 March 2025
Saldanha Bay	Thursday, 27 March 2025
Swartland	Monday, 31 March 2025
West Coast	Friday, 28 March 2025
Witzenberg	Wednesday, 26 March 2025
Drakenstein	Friday, 28 March 2025
Stellenbosch	Wednesday, 26 March 2025
Breede Valley	Tuesday, 25 March 2025
Langeberg	Wednesday, 26 March 2025
Cape Winelands DM	Thursday, 20 March 2025
Theewaterskloof	Thursday, 27 March 2025
Overstrand	Wednesday, 26 March 2025
Cape Agulhas	Friday, 28 March 2025
Swellendam	Thursday, 27 March 2025
Overberg	Monday, 31 March 2025
Kannaland	Thursday, 27 March 2025
Hessequa	Wednesday, 26 March 2025
Mossel Bay	Monday, 31 March 2025
George	Thursday, 27 March 2025
Oudtshoorn	Monday, 31 March 2025
Bitou	Monday, 31 March 2025
Knysna	Monday, 31 March 2025
Garden Route	Tuesday, 25 March 2025
Laingsburg	Thursday, 27 March 2025
Prince Albert	Thursday, 27 March 2025
Beaufort West	Monday, 31 March 2025
Central Karoo	Thursday, 27 March 2025

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**DOCUMENT SUBMISSION CHECKLIST FOR THE 2025/26 TABLED INTEGRATED DEVELOPMENT PLAN,  
BUDGET, AND RELATED DOCUMENTATION**

**MUNICIPALITY:** \_\_\_\_\_

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables and the relevant supporting tables (as listed below) are in **version 6.9** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 25, 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	Yes	No	N/A
1. Full set of budget schedules (requested in both PDF and Excel formats)			
2. Budget Document			
3. Council Resolution			
4. Quality Certificate			
5. IDP Draft			
6. SDBIP Draft			
7. Spatial Development Framework			
8. Long Term Financial Strategies			
9. Service Standards			
10. Rates Billing			
11. Tariff List			
12. Property Rates			
13. Budget Related Policies on:			
a. Tariff Policy on Property Rates and Service Charges			
b. Borrowing Policy			
c. Budget Implementation and Management			
d. Cash Management and Investment			
e. Credit Control and Debt Collection			
f. Funding and Reserves			
g. Indigents			
h. Long-term Financial Planning			
i. Cost Containment			
j. Management and Disposal of Assets			
k. Infrastructure Investment and Capital Projects			
l. Supply Chain Management, including all policies relating to preferential procurement and Infrastructure Delivery & Procurement Management (FIDPM)			
14. mSCOA Road Map			
15. Cost Reflective Tariff Tool			

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Budget Documentation	Yes	No	N/A
16. Valuation Roll Reconciliation Tool			
17. Fixed Asset Register			
18. Budget Funding Plan			
19. Indigent Register			
20. General Valuation Roll (GVR)			
21. Procurement Plan			
<b>IDP and Related Documentation</b>			
Council Resolution in terms of the tabled amended IDP			
Proposed amendments to the IDP			
The memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
A copy of the predetermined programme, in light of the requirements of section 29(1) of the Municipal Systems Act 32 of 2000, which the municipality is utilizing to guide the process for the drafting, consideration and adoption of the proposed IDP Amendment			
Spatial Development Framework, inclusive of Capital Expenditure Framework			
<i>Council Resolution in terms of the adoption of the Spatial Development Framework</i>			
Applicable Disaster Management Plan			
<i>Council Resolution in terms of the adoption of the Disaster Management Plan</i>			
Integrated Waste Management Plan			
<i>Council Resolution in terms of the adoption of the Integrated Waste Management Plan</i>			
Air Quality Management Plan			
<i>Council Resolution in terms of the adoption of the Air Quality Management Plan</i>			
Coastal Management Plan (Coastal Municipalities only)			
<i>Council Resolution in terms of the adoption of the Coastal Management Plan</i>			
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			

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**MUNICIPAL REPRESENTATIVE:**

**Name and Designation:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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 2025 Budget Documents) and place all the budget related documents within it.



2. To share the link to that folder, Go into OneDrive
3. Select the file that you want to share and right click on it
4. Choose "share"
5. Ensure that sharing is defaulted to "Anyone with the link can edit"
6. Enter the MFMA email address: [MFMA.MFMA@westerncape.gov.za](mailto:MFMA.MFMA@westerncape.gov.za) and email addresses of anyone else that you want to share the link with.
7. Click the Share Button

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**File names in following sequence for budget related documents to be submitted to MFMA:**

- Demarcation code
- "ccyy" century and year (eg.2025)
- Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

E.g.: DC1 2025 Draft Amended IDP

E.g.: DC1 2025 MTREF Main Budget

E.g.: DC1 2025 Draft SDBIP

**NB! Please note the Dropbox option is blocked on the government network and the OneDrive option is to be utilised.**



The following instructions provide a guide for the upload of budget documentation to We Transfer.

● **How to upload documents on WeTransfer**



**1. Go to the WeTransfer Website:**

Open your web browser and go to [WeTransfer](https://wetransfer.com).

**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 2 GB in size.

If you don't have a WeTransfer account, you can use the free version. If you have a 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 documents 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.

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# OVERBERG DISTRICT MUNICIPALITY



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## Medium Term Revenue and Expenditure Framework (MTREF)

### DRAFT SERVICE LEVEL STANDARDS: 2025/2026 – 2027/2028



## Overberg District Municipality (DC 03) - Schedule of Service Delivery Standards Table

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

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## Medium Term Revenue and Expenditure Framework (MTREF)

### DRAFT CAPITAL DEMAND PROCUREMENT PLAN: 2025/2026 – 2027/2028

Capital Demands / Procurement plan 2025/26 - 2027/28

#	Directorate	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specification submission	RFO specification submission	Quotations Specifications submission	Bid Specification Committee	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFQs	Technical Evaluation (user department)	Bid Evaluation Committee	Bid Adjudication Committee	Objection Period End Date	Completion Date (Final Letter)
1	Corporate Services	Corporate Council Support	Vehicle and Office equipment	Furniture and fittings	R35 000	NA	22 August 2025	NA	NA	05 September 2025	19 September 2025	NA	NA	NA	NA	03 October 2025
2	Corporate Services	Office Support	Spatic Tank	Installation of a spatic tank	R167 000	NA	22 August 2025	NA	NA	05 September 2025	19 September 2025	NA	NA	NA	NA	03 October 2025
3	Community Services	Energy Services	Training Centres	Installation of a spatic tank	R250 000	12 September 2025	NA	NA	30 September 2025	08 October 2025	14 November 2025	21 November 2025	26 November 2025	17 December 2025	12 January 2026	13 February 2026
4	Community Services	Energy Services	Bunker Clear	Proactive clearing fire fighting - Bunker clear	R410 000	01 August 2025	NA	NA	18 August 2025	27 August 2025	03 October 2025	10 October 2025	15 October 2025	05 November 2025	21 November 2025	18 December 2025
5	Community Services	Energy Services	Machinery and equipment	Rescue equipment	R150 000	NA	05 September 2025	NA	NA	15 September 2025	03 October 2025	NA	NA	NA	NA	17 October 2025
6	Community Services	Energy Services	Machinery and equipment	Vehicle refurbishment	R410 000	03 October 2025	NA	NA	21 October 2025	29 October 2025	05 December 2025	19 December 2025	28 January 2026	18 February 2026	06 March 2026	05 April 2026
7	Community Services	Energy Services	Fire Service	Vehicle refurbishment	R500 000	03 October 2025	NA	NA	21 October 2025	29 October 2025	05 December 2025	19 December 2025	28 January 2026	18 February 2026	06 March 2026	05 April 2026
8	Community Services	Environmental Services	Vehicles	Capacity Project	R11 000	NA	NA	01 August 2025	NA	NA	NA	NA	NA	NA	NA	15 August 2025
9	Community Services	Environmental Services	Inspection and data gathering	Tablets	R20 000	NA	NA	01 August 2025	NA	NA	NA	NA	NA	NA	NA	15 August 2025
10	Community Services	Environmental Services	Machinery and equipment	Spikes (Sec 30)	R7 000	NA	NA	01 August 2025	NA	NA	NA	NA	NA	NA	NA	16 August 2025
11	Community Services	Environmental Services	Knowledge Management	Weighting software	R200 000	NA	05 September 2025	NA	NA	19 September 2025	03 October 2025	NA	NA	NA	NA	17 October 2025
12	Finance	Supply Chain Management	Buildings	Cameras System	R42 000	NA	05 September 2025	NA	NA	19 September 2025	03 October 2025	NA	NA	NA	NA	17 October 2025
13	Corporate Services	ICT Services	Computers and Computer Equipment	Computers and Computer Equipment	R250 000	24 October 2025	NA	NA	11 November 2025	19 November 2025	19 December 2025	16 January 2026	28 January 2026	19 February 2026	04 March 2026	03 April 2026
14	Corporate Services	ICT Services	Fingerprint System	Fingerprint System	R500 000	24 October 2025	NA	NA	11 November 2025	19 November 2025	19 December 2025	16 January 2026	28 January 2026	19 February 2026	04 March 2026	03 April 2026
15	Corporate Services	ICT Services	Council Chambers	Council Chamber Hybrid System	R600 000	24 October 2025	NA	NA	11 November 2025	19 November 2025	19 December 2025	16 January 2026	28 January 2026	19 February 2026	04 March 2026	03 April 2026
16	Municipal Manager	Performance and Risk Management	Communication	Sound Equipment	R20 000	NA	NA	01 August 2025	NA	NA	NA	NA	NA	NA	NA	16 August 2025
17	Municipal Manager	Performance and Risk Management	Communication	Computers and Computer Equipment	R2 500	NA	NA	01 August 2025	NA	NA	NA	NA	NA	NA	NA	15 August 2025
18	Community Services	ESD, Tourism, ESD, Tourism, ESD, Tourism	Furniture and Office equipment	Furniture and Office equipment	R100 000	NA	19 September 2025	NA	NA	09 October 2025	17 October 2025	NA	NA	NA	NA	31 October 2025
19	Community Services	ESD, Tourism, ESD, Tourism	Machinery and Equipment	Machinery and Equipment	R150 000	NA	19 September 2025	NA	NA	09 October 2025	17 October 2025	NA	NA	NA	NA	31 October 2025
20	Community Services	Municipal Health Services	Furniture and Office equipment	Furniture and Office equipment	R150 000	NA	19 September 2025	NA	NA	09 October 2025	17 October 2025	NA	NA	NA	NA	31 October 2025
21	Community Services	Municipal Health Services	Vehicles	Vehicles	R600 000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	R157, transferred tender currently active and in effect.
22	Community Services	Municipal Health Services	Buildings - Offices	Office refurbishment	R1 120 000	22 August 2025	NA	09 September 2025	09 September 2025	17 September 2025	17 October 2025	31 October 2025	12 November 2025	03 December 2025	19 December 2025	19 January 2026
23	Community Services	Waste Management	Construction of Cell BA	Construction of Cell BA	R9 200 000	19 June 2025	NA	08 July 2025	08 July 2025	11 July 2025	15 August 2025	05 September 2025	19 September 2025	09 October 2025	03 November 2025	05 December 2025

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## Medium Term Revenue and Expenditure Framework (MTREF)

### DRAFT OPERATIONAL DEMAND PROCUREMENT PLAN: 2025/2026 – 2027/2028

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Operational Demand / Procurement plan 2025/2026

Directorate	Sub-Directorate	Project Name	Project Description	Contract Start Date (if recurring contract)	Draft tender application submission	Bid Specification Committee	Advertisement on e-proc, website and/or media	Closing of tenders	Technical Evaluation (user department)	Bid Evaluation Committee	Bid Adjudication Committee	Appeal Period End Date	Process Completion Date
Corporate Services	ICT	Website hosting and support	Rental of servers	01 September 2025	18 January 2026	27 January 2026	04 February 2026	06 March 2026	20 March 2026	25 March 2026	15 April 2026	08 May 2026	15 May 2026
Corporate Services	ICT	Website hosting and support	Website hosting and support	01 July 2026	12 December 2025	23 December 2025	14 January 2026	20 January 2026	20 February 2026	25 February 2026	18 March 2026	10 April 2026	17 April 2026
Community Services	Emergency Services	DUR Radio Network Maintenance	DUR Radio Network Maintenance	01 July 2026	12 December 2025	23 December 2025	14 January 2026	20 January 2026	20 February 2026	25 February 2026	18 March 2026	10 April 2026	17 April 2026
Finance Department	SCM, Assets and Stores	Fuel, oil and grease for vehicles	Fuel, oil and grease for vehicles	01 July 2026	12 December 2025	23 December 2025	14 January 2026	20 January 2026	20 February 2026	25 February 2026	18 March 2026	10 April 2026	17 April 2026
Finance Department	SCM, Assets and Stores	Grader blades	Supply and delivery of grader blades	01 July 2026	12 December 2025	23 December 2025	14 January 2026	20 January 2026	20 February 2026	25 February 2026	18 March 2026	10 April 2026	17 April 2026
Community Services	Roads	Herzliede	Supply and delivery of herbicide	01 July 2026	12 December 2025	23 December 2025	14 January 2026	20 January 2026	20 February 2026	25 February 2026	18 March 2026	10 April 2026	17 April 2026
Corporate Services	Support Services	Air-conditioning	Maintenance, repairs, installation and supply of air-conditioning units	01 July 2026	12 December 2025	23 December 2025	14 January 2026	20 January 2026	20 February 2026	25 February 2026	18 March 2026	10 April 2026	17 April 2026
Community Services	Roads	Poles	Supply and delivery of road signs and temporary poles	01 July 2026	12 December 2025	27 January 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Community Services	Roads	Blumen products	Supply of flowers, blower, sprayer, trimmer, hedge trimmer, brush cutters, mowers, and other equipment for mowing of parks and mowing and lifting services	01 July 2026	12 December 2025	27 January 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Community Services	Roads	Road surfacing and bitumen material	Supply and delivery of road surfacing material and bitumen material	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Community Services	Roads	Batteries	Supply of batteries	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Corporate Services	Community Services	Formulations and Services	Transitions and epoxy	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Finance Department	Stores	Advertisements	Advertisements	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Corporate Services	Printing and eyebe	Printing and eyebe paper	Printing and eyebe paper	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Finance Department	Financial Services	Short-Term Insurance	Short-Term Insurance	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Roads	Protective Clothing and Footwear	Supply and delivery of protective clothing and footwear	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Roads	Construction Plant	Construction Plant	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Roads	Reinforced concrete pipes, box culverts and basins	Supply and delivery of reinforced concrete pipes, box culverts and basins	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Roads	Concrete	Supply and delivery of concrete	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Leisure and Recreation	Leisure and Recreation	Leasing of building and open area	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Leisure and Recreation	Leisure and Recreation	Appointments of accredited service providers for the supply & delivery of recreational services (only replacement of components for inflating & motor vehicles, equipment)	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Roads Workshop / Emergency Services	Mechanical and tools	Mechanical and tools	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026
Community Services	Roads - Workshop / Emergency Services	Courier Services	Courier Services	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Finance Department	Stores	Security Agency Services	Appointments of a travel agency	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Corporate Services	Human Resources	Medical Certificate of Fitness for Fitness	Medical Certificate of Fitness for Fitness and fitness employees	01 July 2026	12 December 2025	17 February 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Finance Department	Stores	Forms - Templates	Supply and delivery of forms / templates for the fire and rescue station as well as Whistler Interface Departments	01 July 2026	12 December 2025	27 January 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Community Services	Emergency Services	Step outs / station wear and various articles of Human protective clothing	Step outs / station wear and various articles of Human protective clothing	01 July 2026	12 December 2025	27 January 2026	04 February 2026	06 March 2026	03 April 2026	08 April 2026	15 April 2026	08 May 2026	15 May 2026
Community Services	Community Services	Shop - Die Dain	Lease of shop at Die Dain Resort	01 July 2026	12 December 2025	10 February 2026	18 February 2026	20 March 2026	17 April 2026	22 April 2026	06 May 2026	22 May 2026	28 May 2026

# OVERBERG DISTRICT MUNICIPALITY



## Medium Term Revenue and Expenditure Framework (MTREF)

### DRAFT BUDGET SCHEDULES:

**2025/2026 – 2027/2028**

OVERBERG DISTRICT MUNICIPALITY  
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DC3 Overberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Exchange Revenue</b>											
Total Property Rates <i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	6										
Net Property Rates		-	-	-	-	-	-	-	-	-	-
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6	278	711	812							
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		278	711	812	-	-	-	-	-	-	-
<b>Service charges - Water</b>											
Total Service charges - Water	6		35	40	35						
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	35	40	35	-	-	-	-	-	-
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management	6		704	660	220	150	150	150	150	161	168
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	704	660	220	150	150	150	150	161	168
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6			105							
Total landfill revenue		9 812	10 884	14 959	14 950	17 409	17 409	17 409	18 621	19 925	20 821
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		9 812	10 884	15 064	14 950	17 409	17 409	17 409	18 621	19 925	20 821
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	82 040	88 650	97 871	119 201	109 634	109 634	109 634	121 780	128 286	135 146
Pension and UIF Contributions		13 308	14 912	16 355	19 750	19 410	19 410	19 410	20 849	21 960	23 136
Medical Aid Contributions		4 538	4 939	5 523	6 910	6 305	6 305	6 305	7 703	8 137	8 596
Overtime		4 047	2 715	2 355	1 850	2 130	2 130	2 130	1 950	2 060	2 175
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 663	4 655	4 849	5 536	5 386	5 386	5 386	6 509	6 872	7 255
Cellphone Allowance		431	473	499	616	536	536	536	560	592	626
Housing Allowances		275	265	286	373	353	353	353	390	412	435
Other benefits and allowances		7 504	8 265	9 158	10 344	10 259	10 259	10 259	11 823	12 489	13 194
Payments in lieu of leave		895	2 010	1 678	200	200	200	200	220	230	240
Long service awards		498	545	578	250	565	565	565	601	652	709
Post-retirement benefit obligations	4	5 711	6 304	6 033	3 018	5 801	5 801	5 801	5 967	6 363	6 696
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	884	372	641	641	641	641	626	661	697
In kind benefits		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	5	122 709	134 415	145 558	168 888	161 219	161 219	161 219	178 978	188 714	198 907
<b>Less: Employees costs capitalised to PPE</b>											
<b>Total Employee related costs</b>	1	122 709	134 415	145 558	168 888	161 219	161 219	161 219	178 978	188 714	198 907

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<b>Depreciation and amortisation</b>										
Depreciation of Property, Plant & Equipment	3 732	4 005	4 464	3 681	3 681	3 681	3 681	3 697	3 698	3 727
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	<b>3 732</b>	<b>4 005</b>	<b>4 464</b>	<b>3 681</b>	<b>3 681</b>	<b>3 681</b>	<b>3 681</b>	<b>3 697</b>	<b>3 698</b>	<b>3 727</b>
<b>Bulk purchases - electricity</b>										
Electricity bulk purchases	329	456	495	-	-	-	-	-	-	-
<b>Total bulk purchases</b>	<b>329</b>	<b>456</b>	<b>495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers and grants</b>										
Cash transfers and grants	1 393	1 811	2 300	-	4 000	4 000	4 000	1 000	1 045	1 092
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>1 393</b>	<b>1 811</b>	<b>2 300</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>4 000</b>	<b>1 000</b>	<b>1 045</b>	<b>1 092</b>
<b>Contracted Services</b>										
Outsourced Services	3 606	4 240	6 566	8 060	8 372	8 372	8 372	5 600	3 739	3 790
Consultants and Professional Services	7 785	7 677	7 141	16 035	16 601	16 601	16 601	13 903	11 281	11 589
Contractors	12 405	16 404	14 943	14 063	13 301	13 301	13 301	14 042	14 458	15 097
<b>Total contracted services</b>	<b>23 797</b>	<b>28 322</b>	<b>28 650</b>	<b>38 158</b>	<b>38 274</b>	<b>38 274</b>	<b>38 274</b>	<b>33 745</b>	<b>29 478</b>	<b>30 476</b>
<b>Operational Costs</b>										
Collection costs	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-
Audit fees	3 182	3 548	4 015	3 300	3 550	3 550	3 550	3 500	3 658	3 822
Other Operational Costs	28 676	25 895	24 778	32 662	34 767	34 767	34 767	37 178	38 805	40 490
<b>Total Operational Costs</b>	<b>31 858</b>	<b>29 443</b>	<b>28 793</b>	<b>35 962</b>	<b>38 317</b>	<b>38 317</b>	<b>38 317</b>	<b>40 678</b>	<b>42 462</b>	<b>44 313</b>
<b>Repairs and Maintenance by Expenditure Item</b>										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed	453	431	365	656	730	730	730	591	617	645
Contracted Services	9 610	4 946	5 456	9 607	9 720	9 720	9 720	9 671	9 897	10 337
Operational Costs	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>10 063</b>	<b>5 377</b>	<b>5 821</b>	<b>10 263</b>	<b>10 450</b>	<b>10 450</b>	<b>10 450</b>	<b>10 262</b>	<b>10 515</b>	<b>10 983</b>
<b>Inventory Consumed</b>										
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	50 561	47 879	47 783	47 075	54 755	54 755	54 755	46 121	48 098	50 280
<b>Total Inventory Consumed &amp; Other Material</b>	<b>50 561</b>	<b>47 879</b>	<b>47 783</b>	<b>47 075</b>	<b>54 755</b>	<b>54 755</b>	<b>54 755</b>	<b>46 121</b>	<b>48 098</b>	<b>50 280</b>

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DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Management Services	Vote 3 - Corporate Services	Vote 4 - Finance	Vote 5 - Community Services	Total
R thousand	1						
<b>Revenue</b>							
<b>Exchange Revenue</b>							
Service charges - Electricity		-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	150	150
Service charges - Waste Management		-	-	-	-	18 621	18 621
Sale of Goods and Rendering of Services		-	-	-	127	145 421	145 547
Agency services		13 951	-	-	-	-	13 951
Interest		-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	318	318
Interest earned from Current and Non Current Assets		-	-	-	9 202	-	9 202
Dividends		-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-
Rental from Fixed Assets		-	-	45	-	21 880	21 925
Licence and permits		-	-	-	-	1 445	1 445
<b>Special rating levies</b>							
Operational Revenue		-	-	2	467	886	1 356
<b>Non-Exchange Revenue</b>							
Property rates		-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-
Transfer and subsidies - Operational		17 910	-	-	69 877	9 522	97 308
Interest		-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-
Gains on disposal of Assets		2 960	-	-	-	-	2 960
Other Gains		-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>34 821</b>	<b>-</b>	<b>47</b>	<b>79 673</b>	<b>198 242</b>	<b>312 782</b>
<b>Expenditure</b>							
Employee related costs		7 917	-	13 221	19 073	138 767	178 978
Remuneration of councillors		7 136	-	-	-	-	7 136
Bulk purchases - electricity		-	-	-	-	-	-
Inventory consumed		18	-	596	150	45 358	46 121
Debt impairment		-	-	-	-	-	-
Depreciation and amortisation		287	-	119	1 196	2 096	3 697
Interest		-	-	-	430	997	1 427
Contracted services		1 043	-	1 701	4 813	26 189	33 745
Transfers and subsidies		-	-	-	-	1 000	1 000
Irrecoverable debts written off		-	-	-	-	-	-
Operational costs		1 640	-	5 694	5 315	28 029	40 678
Losses on disposal of Assets		-	-	-	-	-	-
Other Losses		-	-	-	-	-	-
<b>Total Expenditure</b>		<b>18 040</b>	<b>-</b>	<b>21 330</b>	<b>30 976</b>	<b>242 436</b>	<b>312 782</b>
<b>Surplus/(Deficit)</b>		<b>16 780</b>	<b>-</b>	<b>(21 283)</b>	<b>48 697</b>	<b>(44 194)</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	500	500
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>16 780</b>	<b>-</b>	<b>(21 283)</b>	<b>48 697</b>	<b>(43 694)</b>	<b>500</b>

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DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>ASSETS</b>											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		6	7	12	7	12	12	12	12	12	12
Water		10	38	82	38	82	82	82	82	82	82
Waste		-	-	-	-	-	-	-	-	-	-
Waste Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		17 060	5 935	10 678	6 035	10 678	10 678	10 678	10 678	10 678	10 678
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>17 076</b>	<b>5 980</b>	<b>10 772</b>	<b>6 080</b>	<b>10 772</b>	<b>10 772</b>	<b>10 772</b>	<b>10 772</b>	<b>10 772</b>	<b>10 772</b>
Less: Impairment for debt		(450)	(483)	(1 270)	(595)	(1 370)	(1 370)	(1 370)	(1 370)	(1 370)	(1 370)
Impairment for Electricity		(0)	(2)	(3)	(7)	(3)	(3)	(3)	(3)	(3)	(3)
Impairment for Water		(3)	(10)	(33)	(10)	(33)	(33)	(33)	(33)	(33)	(33)
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(446)	(483)	(1 234)	(583)	(1 334)	(1 334)	(1 334)	(1 334)	(1 334)	(1 334)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>16 626</b>	<b>5 485</b>	<b>9 503</b>	<b>5 485</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>
<b>Receivables from non-exchange transactions</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
<b>Net Property rates</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other receivables from non-exchange transactions		544	555	565	555	565	565	565	565	565	565
Impairment for other receivables from non-exchange transactions		(10)	(7)	(5)	(7)	(5)	(5)	(5)	(5)	(5)	(5)
<b>Net other receivables from non-exchange transactions</b>		<b>534</b>	<b>548</b>	<b>560</b>	<b>548</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>534</b>	<b>548</b>	<b>560</b>	<b>548</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>	<b>560</b>
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
<b>Billed Authorised Consumption</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Billed Metered Consumption</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
<b>Billed Unmetered Consumption</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
<b>Unbilled Authorised Consumption</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
<b>Water Losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
<b>Real losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Water</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance Water</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Agricultural</b>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consumables</b>											
<b>Standard Rated</b>											
Opening Balance		1 150	1 873	1 571	1 571	1 767	1 767	1 767	1 767	1 767	1 767
Acquisitions		3 798	170	643	2 047	3 912	3 912	3 912	1 681	1 756	1 834
Issues	7	(3 077)	(471)	(447)	(2 047)	(3 912)	(3 912)	(3 912)	(1 681)	(1 756)	(1 834)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		<b>1 873</b>	<b>1 571</b>	<b>1 767</b>	<b>1 571</b>	<b>1 767</b>	<b>1 767</b>	<b>1 767</b>	<b>1 767</b>	<b>1 767</b>	<b>1 767</b>
<b>Zero Rated</b>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		19 365	24 909	23 319	22 805	17 640	17 640	17 640	24 146	25 135	26 284
Issues	7	(19 365)	(24 909)	(23 319)	(22 805)	(17 640)	(17 640)	(17 640)	(24 146)	(25 135)	(26 284)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Zero Rated</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Finished Goods											
Opening Balance											
Acquisitions											
Issues	7										
Adjustments	8										
Write-offs	9										
Correction of Prior period errors											
Closing balance - Finished Goods											
Materials and Supplies											
Opening Balance											
Acquisitions		28 118	22 489	24 017	22 223	33 202	33 202	33 202	20 295	21 208	22 182
Issues	7	(28 118)	(22 489)	(24 017)	(22 223)	(33 202)	(33 202)	(33 202)	(20 295)	(21 208)	(22 182)
Adjustments	8										
Write-offs	9										
Correction of Prior period errors											
Closing balance - Materials and Supplies											
Work-in-progress											
Opening Balance											
Materials											
Transfers											
Closing balance - Work-in-progress											
Housing Stock											
Opening Balance											
Acquisitions											
Transfers											
Sales											
Correction of Prior period errors											
Closing Balance - Housing Stock											
Land											
Opening Balance											
Acquisitions											
Sales											
Adjustments											
Correction of Prior period errors											
Transfers											
Closing Balance - Land											
Closing Balance - Inventory & Consumables		1 873	1 571	1 787	1 571	1 767	1 767	1 767	1 767	1 767	1 767
Property, plant and equipment (PPE)											
PPE at cost/valuation (incl. finance leases)		104 265	112 888	122 512	130 338	136 232	136 232	136 232	150 860	170 747	190 872
Lesses recognised as PPE	3	3 048	2 948	2 890	2 948	2 890	2 890	2 890	2 890	2 800	2 800
Less: Accumulated depreciation		37 969	41 347	43 782	48 305	47 433	47 433	47 433	51 065	54 765	58 472
Total Property, plant and equipment (PPE)	2	71 444	74 587	81 620	93 981	91 689	91 689	91 689	102 464	118 672	135 289
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		4 631	5 365	4 704	5 291	5 291	5 291	5 291	2 297	2 920	4 920
Total Current liabilities - Borrowing		4 631	5 365	4 704	5 291	5 291	5 291	5 291	2 297	2 920	4 920
Trade and other payables											
Trade and other payables from exchange transactions	5	3 201	5 169	3 567	5 169	3 567	3 567	3 567	3 567	3 567	3 567
Other trade payables from exchange transactions		1 700	1 567	3 372	1 567	3 372	3 372	3 372	3 372	3 372	3 372
Trade payables from Non-exchange transactions: Unspent conditional Grants		3 273	16 232	3 585	13 478	2 527	2 527	2 527	2 527	2 527	2 527
Trade payables from Non-exchange transactions: Other						1 800	1 800	1 800			
VAT				384		384	384	384			384
Total Trade and other payables	2	8 174	22 968	10 909	20 213	11 651	11 651	11 651	9 851	9 851	9 851
Non current liabilities - Financial liabilities											
Borrowing	4	16 589	11 225	6 519	2 727	2 727	2 727	2 727	7 820	25 900	41 980
Other financial liabilities											
Total Non current liabilities - Financial liabilities		16 589	11 225	6 519	2 727	2 727	2 727	2 727	7 820	25 900	41 980
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases											
Payables and Accruals - General											
Water Bulk Purchases											
Municipal Debt Relief											
Total Non current liabilities - Long Term portion of trade payables											
Provisions - non-current											
Retirement benefits		52 063	48 601	48 541	54 657	51 226	51 226	51 226	53 592	56 272	59 085
Refuse landfill site rehabilitation		1 747	1 248	1 482	1 663	1 670	1 670	1 670	1 877	2 093	2 320
Other											
Total Provisions non-current		53 810	49 849	50 023	56 319	52 896	52 896	52 896	55 469	58 365	61 405
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		56 503	73 863	79 131	79 819	96 033	96 033	96 033	99 833	100 333	100 333
GRAP adjustments											
Restated balance		56 503	73 863	79 131	79 819	96 033	96 033	96 033	99 833	100 333	100 333
Surplus/(Deficit)		25 371	13 267	16 902	2 700	3 800	3 800	3 800	500	(0)	0
Transfers to/from Reserves		(8 012)	(8 000)								
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	73 863	79 131	96 033	82 519	99 833	99 833	99 833	100 333	100 333	100 333
Reserves											
Housing Development Fund											
Capital replacement		13 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	13 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000
TOTAL COMMUNITY WEALTH/EQUITY	2	85 863	100 131	117 033	103 519	120 833	120 833	120 833	121 333	121 333	121 333

OVERBERG DISTRICT MUNICIPALITY  
26 LONG STREET LAFARGE PRIVATE BAG X22  
BREDASDORP 7250

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DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and Infrastructure.	SG1		135 518	138 048	147 070	163 689	167 788	167 788	170 187	180 496	189 712	
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable district economy.	SG3		16 771	18 849	21 241	21 133	22 025	22 025	28 055	30 019	31 966	
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development.	SG3		30	33	101	42	44	44	47	50	52	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines.	SG4		92 114	98 921	101 410	75 256	77 023	77 023	79 673	78 495	82 020	
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring community participation through IGR structures	SG5		23 460	12 247	13 632	42 938	42 938	42 938	34 821	33 136	34 245	
Allocations to other priorities			2										
<b>Total Revenue (excluding capital transfers and contributions)</b>				1	267 893	268 097	283 463	303 058	309 818	309 818	312 782	322 196	337 995

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DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		176 833	183 798	192 917	215 011	213 953	213 953	220 997	227 384	238 222	
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		15 722	16 601	17 216	21 829	23 780	23 780	21 440	20 921	21 953	
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		11 110	13 513	15 593	20 035	20 495	20 495	21 330	22 298	23 489	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		25 055	27 630	26 841	28 948	34 337	34 337	30 976	32 541	34 204	
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		15 897	14 582	15 972	17 235	17 253	17 253	18 040	19 052	20 129	
Allocations to other priorities													
<b>Total Expenditure</b>				<b>1</b>	<b>244 617</b>	<b>256 134</b>	<b>268 539</b>	<b>303 058</b>	<b>309 818</b>	<b>309 818</b>	<b>312 782</b>	<b>322 196</b>	<b>337 995</b>

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DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		6 342	4 445	9 707	8 111	10 055	10 055	13 008	20 053	20 090
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		613	1 743	376	1 315	1 610	1 610	250	-	-
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		1 844	1 467	2 087	2 034	2 159	2 159	1 555	35	35
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		476	3	18	30	30	30	42	-	-
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		262	13	2	15	15	15	23	-	-
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	<b>9 537</b>	<b>7 671</b>	<b>12 191</b>	<b>11 505</b>	<b>13 870</b>	<b>13 870</b>	<b>14 878</b>	<b>20 088</b>	<b>20 125</b>

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DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Vote 1 - Municipal Manager</b>										
<b>Executive</b>										
People from employment equity target groups employed in vacancies arise in the three highest levels of management in compliance with the approved Employment Equity Plan for the financial year. (Reg)	Number of people from employment equity target groups employed in vacancies that arise in the three highest levels of management per annum.	1	3	1	2	2	2	1		
Percentage Capital budget actually spend on capital projects by 30 June (Reg)	% of capital budget actually spent on capital projects for the annum (Actual spent on capital projects/Total capital budget)	78.2	50	85.12	80	80	80	90	90	90
<b>Internal Audit</b>										
Coordinate the functioning of the Audit & Performance Audit Committee during the financial year	Number of quarterly meetings held per annum	4	4		4	4	4	4	4	4
Develop a Risk-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June	Risk-based audit plan developed and tabled	1	1	1	1	1	1	1	1	1
Execute audit projects in terms of the Risk Base Audit Plan (RBAP)	Number of audits executed per annum	31	22	21	16	22	22	16	16	16
<b>IDP and Communicationns</b>										
Facilitate IDP Awareness initiatives in the district	Number of IDP awareness initiatives facilitated per annum		2	2	2	2	2	2	2	2
Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities	Number engagements facilitated per annum	9	8	8	8	8	8	8	8	8
Publishing an External Newsletter to stakeholders.	Number External Newsletters published per annum.	2	2	2	4	4	4	2	2	2
<b>Performance and Risk Management</b>										
Prepare Top Layer Service Delivery budget implementation plan for approval by the Mayor within 28 days after the adoption of the Budget.	Top Layer SDBIP Submitted to the Mayor for approval.	1	1	1	1	1	1	1	1	1
Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report to Council	Report (Sec 72) tabled to Council by January	1	1	1	1	1	1	1	1	1
Compilation and submission of Draft Annual Performance Report to the AG by 31 August	Annual Performance Report submitted	1	1	1	1	1	1	1	1	1
<b>Vote 3 - Corporate Services</b>										
<b>Human Resources</b>										
Review and update the Staff Establishment as per the MSR and table to Council by 31 March	Number of reviewed staff establishment tabled per annum				1	1	1	1	1	1
Interact quarterly with staff on strategic HR-related matters	Number of staff interactions held per annum			3	4	4	4	4	4	4
Percentage of Municipal budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Reg).	% of Municipal Budget spent per annum on the WSP (Actual spent on Training/Total Expenditure Budget).	0.29	0.44	0.55	0.41	0.38	0.38	0.41	TBC	TBC
Create temporary work opportunities through the municipality's EPWP programme by 30 June	Number of temporary EPWP work opportunities created per annum	251	207	135	122	131	131	122	TBC	TBC
Conduct annual sexual harassment awareness campaigns with staff	Number of awareness campaigns per annum			2	1	1	1	1	1	1
<b>Administrative Services</b>										
Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee.	Number of progress reports tabled per annum.				4	4	4	4	4	4
Bi-annual submission of updated Remedial Action Plan to WC Archives & Record Services.	Number of updated plans submitted per annum to WCARS.			2	2	2	2	2	2	2
<b>Corporate Support Services</b>										
Percentage Capital budget actually spend on building maintenance capital projects by 30 June	% of building maintenance capital budget actually spent on capital projects. (Actual spend on capital projects/Total building capital budget)				80	80	80	80		
Review and quarterly table ICT Remediation Plan to ICT Steering Committee.	Number of reviewed plans tabled per annum.			4	4	4	4	4	4	4
<b>Vote 4 - Finance</b>										

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<b>Finance</b>										
Measured financial viability in terms of the municipality's ability to meet it's service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet it's Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	7.6	11.2	12.06	7	7	7	7		
Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular time + investments)/monthly fixed operating expenditure)	2.25	4.12	3.48	1.5	1.5	1.5	2		
Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	14.1	13	11.62	20	20	20	20		
<b>SGM &amp; Assets</b>										
Report bi-annually to Council on the performance of service providers for quotations and tenders above R30000	Number of reports submitted to Council per annum	2	2	2	2	2	2	2	2	2
Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and in external media	1	1	1	1	1	1	1	1	1
<b>Payroll, Banking and Cash Investment</b>										
<b>Vote 5 - Community Services</b>										
<b>Municipal Health</b>										
Take domestic drinking water samples in towns and communities to monitor water quality	Number of samples taken per annum	433	680	915	1056	1056	1056	1056		
Take food samples to monitor the quality of Food to the FCD Act and legislative requirements	Number of samples taken per annum	444	783	485	576	576	576	576		
Take water sample at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	162	173	196	284	284	284	284		
<b>Environmental Management</b>										
Submit draft climate change needs and response assessment for the Overberg report to Council by June	Number of report submitted							1		
<b>Solid Waste</b>										
Report annually to the Community Services Portfolio Committee on the outcome of Karwyderskraal Landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee per annum	1	1	1	1	1	1	1	1	1
Submit feasibility study report for a crematorium at Karwyderskraal to Council.	Number of reports submitted per annum							1		
Appoint a service provider for the construction of Cell 5 at Karwyderskraal Landfill site	Number of service providers submitted per annum							1		
<b>Emergency Services</b>										
Table Disaster Risk Management Plan review to Council by June	Reviewed Disaster Risk Management plan tabled to Council	1	1	1	1	1	1	1	1	1
Table Disaster Management Framework review to Council by June	Reviewed Disaster Management Framework tabled to Council	1	1	1	1	1	1	1	1	1
<b>Roads</b>										
Kilometres of gravel roads to be regravelled	Number of kilometres road regravelled per annum	48.18	43	31.44	42	30.8	30.8	48.86		
Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	7977.9	6862.61	6686.53	6500	6500	6500	6500		
<b>LED, Tourism and Resorts</b>										
Submit feasibility study report on the resort function to Council.	Number of reports tabled per annum							1		
<b>And so on for the rest of the Votes</b>										

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DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.0%	3.0%	2.8%	2.4%	2.3%	2.3%	2.3%	2.7%	0.8%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.9%	2.8%	2.7%	2.4%	2.4%	2.4%	2.4%	2.8%	0.8%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	20.5%	17.5%	17.5%	17.5%	177.7%	22857.1%	16064.3%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.9	2.2	2.8	1.8	2.4	2.4	2.4	2.4	2.5	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.9	2.2	2.8	1.8	2.4	2.4	2.4	2.4	2.5	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	2.3	2.1	2.6	1.6	2.3	2.3	2.3	2.3	2.3	2.2
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	58.9%	56.6%	57.5%	9.6%	9.3%	10.8%	10.8%	11.4%	11.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		58.9%	56.6%	57.5%	9.6%	9.3%	10.8%	10.8%	11.4%	11.5%	11.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.1%	5.8%	5.3%	5.1%	4.9%	4.9%	4.9%	4.8%	4.7%	4.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		7.1%	5.9%	4.6%	7.8%	6.1%	5.0%	5.0%	5.6%	5.2%	4.9%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000)										
Water Volumes :System input	% Volume (units purchased and generated less units sold)/units purchased and generated Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	45.8%	50.1%	51.3%	55.7%	52.0%	52.0%	52.0%	57.2%	58.6%	58.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	48.0%	52.4%	53.7%	57.9%	54.2%	54.2%	60.1%	59.5%	60.9%	61.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.8%	2.0%	2.1%	3.4%	3.4%	3.4%	3.3%	3.3%	3.3%	3.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.7%	2.8%	2.4%	2.0%	2.0%	2.0%	2.0%	1.6%	1.5%	1.5%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	25.4	19.5	22.5	23.3	22.0	22.0	18.0	27.6	25.9	27.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	49.5%	7.9%	5.9%	1.5%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.5	4.3	3.8	3.2	2.8	3.4	3.3	2.8	-	-

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DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
<b>Monthly household income (no. of households)</b>	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 050 per household per month	13											
Insert description	2											
<b>Household demographics @000</b>												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>	3											
Formal												
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by provinces												
Dwellings provided by private sector	5											
Total new housing dwellings												
<b>Economic</b>	6											
Inflation/Inflation outlook (CPID)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

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DCI Overberg Supporting Table SA10 Funding measurement

Description	MFRSA Section	Ref	2021/22			Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure</b>												
Cash/asset disposals of the year-end - R000	10/18	1	44 012	37 500	77 545	61 200	50 003	71 740	71 740	63 016	48 493	72 851
Cash - investments of the year-end applications - R000	10/18	2	41 826	56 854	50 185	17 975	55 205	58 143	58 143	55 573	58 012	63 016
Cash year-end transfers/asset/liability payments - R000	10/18	3	23	43	34	32	21	34	33	28	—	6
Surplus/Deficit including depreciation/amortisation - R000	10/1	4	25 371	15 287	15 202	2 700	3 400	3 100	3 100	600	(6)	6
Revenue change as % of charge - most CPE target exclusive	10/14(2)	5	N.A.	16.2%	24.4%	(14.7%)	6.5%	(8.2%)	(8.2%)	0.9%	1.0%	(1.7%)
Charge as % of Ratepayer & Other revenue	10/14(1)	6	78.7%	100.7%	83.7%	101.1%	97.2%	105.1%	100.1%	112.1%	112.2%	112.5%
Capital expenditure as a % of total billable revenue	10/14(2)	7	0.7%	0.6%	1.1%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
CapEx as a % of operating expenditure	10/14(1)	8	58.8%	59.9%	57.4%	100.0%	100.2%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (incl. transfers)	10/14(1)	9	0.0%	0.0%	0.0%	17.0%	14.5%	14.5%	14.5%	6.0%	0.0%	0.0%
Change % of Govt Capital Expenditure allocation	10/14	10	—	—	—	—	—	—	—	—	—	—
Current consumer debtors % change - (incl. net)	10/14	11	N.A.	(30.4%)	53.3%	(32.2%)	47.4%	0.0%	0.0%	1.1%	1.1%	1.0%
Long term receivables % change - (incl. net)	10/14	12	N.A.	(8.5%)	2.6%	7.7%	(1.0%)	0.0%	0.0%	0.0%	4.0%	4.0%
RM % of Property Plant & Equipment	20/14(1)	13	15.9%	8.2%	6.2%	8.6%	9.8%	10.0%	8.9%	8.0%	7.4%	0.6%
Asset renewal % of capital budget	20/14(1)	14	35.4%	11.1%	12.8%	20.3%	17.4%	17.4%	0.0%	8.9%	0.2%	0.2%

- 1 Positive cash balance indicates of minimum compliance - subject to 2  
 2 Under cash and investment applications (derived from cash balance)  
 3 Indicator of sufficient liquidity to meet average monthly operating expenses  
 4 Indicator of funded operational requirements  
 5 Indicator of adherence to macro-economic targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classification)  
 6 Healthiest average cash on balance targets as % of annual billable revenue  
 7 Healthiest average increase in debt repayment provided/deferred provision  
 8 Indicator of planned capital expenditure level & cash payment timing  
 9 Indicator of compliance with borrowing tool for the capital budget - should not exceed 60% unless referencing  
 10 Substantiation of National Revenue Allocation included in budget  
 11 Indicator of realistic current asset debtor collection targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classification)  
 12 Indicator of realistic long term annual debtors collection targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classification)  
 13 Indicator of a credible allowance for repairs & maintenance of assets - including assets-revenue projection  
 14 Indicator of a credible allowance for asset renewal (regardless of asset renewal projects as % of total capital projects - including assets-revenue projection)

<b>Revenue</b>												
Description	MFRSA Section	Ref	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>Revenue</b>												
% net total service charges (incl. prop. rates)	10/14	1	0.0%	22.2%	34.4%	(8.7%)	15.3%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Property Tax	10/14	2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - Electricity	10/14	3	0.0%	155.5%	14.2%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - Water	10/14	4	0.0%	0.0%	13.4%	(12.1%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - Waste Water Management	10/14	5	0.0%	0.0%	(0.4%)	(0.5%)	(0.1%)	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - Waste Management	10/14	6	0.0%	0.0%	38.4%	(3.7%)	16.4%	0.0%	0.0%	0.0%	0.0%	0.0%
% net in Sale of Goods and Rendering of Services	10/14	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Billable revenue	10/14	8	10 051	12 335	16 570	15 255	17 533	17 533	17 533	19 771	20 003	20 943
Service charges	10/14	9	10 001	12 335	16 570	15 205	17 533	17 533	17 533	19 771	20 003	20 943
Property rates	10/14	10	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	10/14	11	279	711	812	—	—	—	—	—	—	—
Service charges - water revenue	10/14	12	—	35	40	—	—	—	—	—	—	—
Service charges - waste management revenue	10/14	13	—	714	605	210	100	150	150	150	160	168
Service charges - refuse removal	10/14	14	812	10 884	15 054	14 990	17 400	17 400	17 400	18 421	19 905	20 811
Agency services	10/14	15	11 501	12 026	12 500	13 325	13 820	13 820	13 820	15 161	14 170	15 215
Capital expenditure - including capital grant funding	10/14	16	8 402	6 481	10 229	8 825	10 070	10 070	10 070	14 873	20 018	20 121
Capital revenue from sale of assets	10/14	17	40 591	40 283	53 173	103 403	103 403	103 403	103 403	202 804	215 211	225 244
Interest & Other Revenue	10/14	18	2 101	30 300	41 141	146 852	150 471	150 471	150 471	151 680	161 702	201 672
Change in consumer debtors (current and projected)	10/14	19	N.A.	(13 014)	4 730	(2 294)	3 235	—	—	1 434	1 102	1 911
Operating and Capital Grant Revenue	10/14	20	200 540	207 691	216 871	19 466	100 948	100 948	100 948	97 606	94 188	99 320
Capital expenditure - total	20/14(1)	21	9 507	7 811	12 194	11 505	13 070	13 070	13 070	14 876	20 008	20 125
Capital expenditure - revenue	20/14(1)	22	3 755	549	1 335	2 340	2 414	2 414	2 414	1 825	15	35

<b>Expenditure</b>												
Description	MFRSA Section	Ref	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>Expenditure</b>												
Growth guidelines measures	10/14	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CPE guideline	10/14	2	4.2%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.4%	5.4%
DfA operating grants total MFY	10/14	3	—	—	—	—	—	—	—	—	—	—
DfA capital grants total MFY	10/14	4	—	—	—	—	—	—	—	—	—	—
Financial operating grants	10/14	5	—	—	—	—	—	—	—	—	—	—
Financial capital grants	10/14	6	—	—	—	—	—	—	—	—	—	—
Capital grants from Councils (Remuneration)	10/14	7	—	—	—	—	—	—	—	—	—	—
Total grants/other national, provincial and district grants	10/14	8	—	—	—	—	—	—	—	—	—	—
Average annual collector rate (average inclusive)	10/14	9	—	—	—	—	—	—	—	—	—	—

10/14 operating grants

10/14 capital grants

10/14 operating grants

10/14 capital grants

10/14 operating grants

10/14 capital grants

10/14 operating grants

10/14 capital grants

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10/14 capital grants

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DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mlhs)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>		-	-	-	-	-	-	-	-	-

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DC3 Overberg - 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 (Bfou only)	Sectional Title Garages (Drakenstein only)
<b>Current Year 2024/25</b>												
<b>Valuation:</b>												
No. of properties												
No. of sectional title property values												
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												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
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?												
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)												
<b>Total valuation reductions:</b>	2											
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
<b>Rating:</b>												
Average rate	3											
Rate revenue budget (R'000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
<b>Total rebates,exemptions,discounts,dfscs (R'000)</b>												

  
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DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Ref	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 (Blou only)	Sectional Title Garages (Drakenstein only)
	<b>Budget Year 2025/26</b>											
	<b>Valuation:</b>											
	No. of properties											
	No. of sectional title property values											
	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 objections by rate-payers finalised											
5	No. of successful objections											
5	No. of successful objections > 10%											
	Estimated no. of properties not valued											
	Years since last valuation (select)											
	Frequency of valuation (select)											
	Method of valuation used (select)											
	Base of valuation (select)											
	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?											
	<b>Valuation reductions:</b>											
	Valuation reductions-public infrastructure (Rm)											
	Valuation reductions-nature reserves/park (Rm)											
	Valuation reductions-mineral rights (Rm)											
	Valuation reductions-R15,000 threshold (Rm)											
	Valuation reductions-public worship (Rm)											
	Valuation reductions-other (Rm)											
2	<b>Total valuation reductions:</b>											
6	Total value used for rating (Rm)											
6	Total land value (Rm)											
6	Total value of improvements (Rm)											
6	Total market value (Rm)											
	<b>Rating:</b>											
3	Average rate											
	Rate revenue budget (R'000)											
	Rate revenue expected to collect (R'000)											
4	Expected cash collection rate (%)											
	Special rating areas (R'000)											
	Rebates, exemptions - indigent (R'000)											
	Rebates, exemptions - pensioners (R'000)											
	Rebates, exemptions - bona fide farm. (R'000)											
	Rebates, exemptions - other (R'000)											
	Phase-in reductions/discounts (R'000)											
	<b>Total rebates,exemptins,discounts (R'000)</b>											

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DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Property rates (rate in the Rand)</b>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Property rates by usage</b>									
Business and commercial properties									
Industrial properties									
Mixing properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bibaa only)									
Sectional Title Garages (Glenkonstein only)									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
Water usage - Block 5 (c/k)		(fill in thresholds)							
Water usage - Block 6 (c/k)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							

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Volumetric charge - Block 4 (c/k)	(fill in structure)							
Other	2							
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid (c/kwh)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
Other	2							
<b>Waste management tariffs</b>								
<b>Domestic</b>								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

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DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>[Insert lines as applicable]</i>									
<b>Water tariffs</b>									
<i>[Insert blocks as applicable]</i>									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
<b>Waste water tariffs</b>									
<i>[Insert blocks as applicable]</i>									
(fill in structure)									
(fill in structure)									
(fill in structure)									
(fill in structure)									
(fill in structure)									
(fill in structure)									
(fill in structure)									
<b>Electricity tariffs</b>									
<i>[Insert blocks as applicable]</i>									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									

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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% Increase/decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% Increase/decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% Increase/decrease</b>		-	-	-	-	-	-	-	-	-	-

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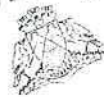
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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		44 932	87 936	77 585	66 290	71 742	71 742	63 618	68 493	72 861
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>44 932</b>	<b>87 936</b>	<b>77 585</b>	<b>66 290</b>	<b>71 742</b>	<b>71 742</b>	<b>63 618</b>	<b>68 493</b>	<b>72 861</b>
<b>Entities</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>44 932</b>	<b>87 936</b>	<b>77 585</b>	<b>66 290</b>	<b>71 742</b>	<b>71 742</b>	<b>63 618</b>	<b>68 493</b>	<b>72 861</b>

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DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yrs/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realized	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
Parent municipality Short Term Investments and bank balances	1										71 742	9 202	(17 326)	-	63 618
Municipality sub-total											71 742		(17 326)	-	63 618
Entities															
Entities sub-total															
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>										<b>71 742</b>		<b>(17 326)</b>	<b>-</b>	<b>63 618</b>

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DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		16 589	11 225	6 519	2 727	2 727	2 727	7 820	25 900	41 980
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>16 589</b>	<b>11 225</b>	<b>6 519</b>	<b>2 727</b>	<b>2 727</b>	<b>2 727</b>	<b>7 820</b>	<b>25 900</b>	<b>41 980</b>
<b>Entities</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>1</b>	<b>16 589</b>	<b>11 225</b>	<b>6 519</b>	<b>2 727</b>	<b>2 727</b>	<b>2 727</b>	<b>7 820</b>	<b>25 900</b>	<b>41 980</b>
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		4 912	4 548	265	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>4 912</b>	<b>4 548</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unspent Borrowing</b>	<b>1</b>	<b>4 912</b>	<b>4 548</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		82 136	86 444	89 475	92 989	91 883	91 883	92 476	93 138	97 329
Local Government Equitable Share		77 375	81 486	84 437	86 644	86 644	86 644	88 369	88 889	92 889
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 045
EPWP Incentive		1 053	1 123	1 192	1 265	1 265	1 265	-	-	-
Rural Roads Asset Management Grant		2 708	2 835	2 846	2 974	2 974	2 974	3 107	3 249	3 395
Municipal Systems Improvement Grant (MSIG)		-	-	-	1 106	-	-	-	-	-
Other transfers/grants (insert description)										
Provincial Government:		120 318	132 707	115 227	3 807	4 707	4 707	4 832	1 030	1 061
PT - PAWK		116 170	129 105	112 286	-	-	-	-	-	-
Seta		230	253	277	-	-	-	-	-	-
Health Subsidy		183	157	168	-	-	-	-	-	-
CDW Operational Support Grant		57	56	57	57	57	57	57	-	-
Human Capacity Building Grant		400	800	700	1 000	1 700	1 700	1 000	1 030	1 061
Fire Safety Plan		929	938	1 560	2 750	2 950	2 950	3 775	-	-
Joint District and Metro Approach Grant		2 149	1 000	-	-	-	-	-	-	-
Local Government Public Employment support Grant		200	-	-	-	-	-	-	-	-
Local Government Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Finance Management (Resorts)		-	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant - Intervention		-	300	100	-	-	-	-	-	-
Load Shedding Mitigation		-	99	-	-	-	-	-	-	-
MUNICIPAL WATER RESILIANCE GRANT		-	-	80	-	-	-	-	-	-
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	202 454	219 151	204 702	96 796	96 590	96 590	97 308	94 168	98 390
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert desc)										
Provincial Government:		1 394	2 063	1 620	2 700	3 300	3 300	500	-	-
Fire Safety Plan		1 394	562	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant - Fire		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	500	1 500	1 500	1 500	500	-	-
Load Shedding Mitigation		-	1 501	-	-	-	-	-	-	-
MUNICIPAL WATER RESILIANCE GRANT		-	-	1 120	1 200	1 800	1 800	-	-	-
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	1 394	2 063	1 620	2 700	3 300	3 300	500	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		203 849	221 214	206 322	99 496	99 890	99 890	97 808	94 168	98 390

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DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants:</b>										
National Government:		83 233	86 431	87 650	92 989	91 883	91 883	92 476	93 138	97 329
Local Government Equitable Share		78 560	81 486	84 437	86 644	86 644	86 644	88 369	88 889	92 889
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 045
EPWP Incentive		1 053	1 123	1 192	1 265	1 265	1 265	-	-	-
Rural Roads Asset Management Grant		2 619	2 822	1 021	2 974	2 974	2 974	3 107	3 249	3 395
Municipal Systems Improvement Grant (MSIG)		-	-	-	1 106	-	-	-	-	-
Other transfers/grants [insert description]										
Provincial Government:		119 237	120 047	127 259	3 807	5 265	5 265	4 832	1 030	1 061
PT - PAWK		116 170	116 243	123 763	-	-	-	-	-	-
Seta		303	354	483	-	-	-	-	-	-
Health Subsidy		183	157	168	-	-	-	-	-	-
CDW Operational Support Grant		76	113	54	57	60	60	57	-	-
Human Capacity Building Grant		399	688	446	1 000	1 700	1 700	1 000	1 030	1 061
Fire Safety Plan		1 905	1 385	1 668	2 750	3 425	3 425	3 775	-	-
Joint District and Metro Approach Grant		-	883	500	-	-	-	-	-	-
Local Government Public Employment support Grant		200	-	-	-	-	-	-	-	-
Local Government Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Finance Management (Resorts)		-	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant - F		-	-	-	-	-	-	-	-	-
Grant Intervention		-	124	96	-	79	79	-	-	-
Load Shedding Mitigation		-	99	2	-	-	-	-	-	-
MUNICIPAL WATER RESILIANCE GRANT		-	-	80	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>202 470</b>	<b>206 478</b>	<b>214 909</b>	<b>96 796</b>	<b>97 148</b>	<b>97 148</b>	<b>97 308</b>	<b>94 168</b>	<b>98 390</b>
<b>Capital expenditure of Transfers and Grants:</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		1 116	1 219	1 961	2 700	3 800	3 800	500	-	-
Fire Safety Plan		1 116	562	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant - Fire		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	1 500	2 000	2 000	500	-	-
Load Shedding Mitigation		-	658	842	-	-	-	-	-	-
MUNICIPAL WATER RESILIANCE GRANT		-	-	1 120	1 200	1 800	1 800	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>1 116</b>	<b>1 219</b>	<b>1 961</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>203 586</b>	<b>207 697</b>	<b>216 871</b>	<b>99 496</b>	<b>100 948</b>	<b>100 948</b>	<b>97 808</b>	<b>94 168</b>	<b>98 390</b>

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DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		3 841	89	102	-	1 927	1 927	1 927	1 927	1 927
Current year receipts		82 136	86 444	89 475	92 989	91 883	91 883	92 476	93 138	97 329
Repayment of grants		2 656	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		83 233	86 431	87 650	92 989	91 883	91 883	92 476	93 138	97 329
Conditions still to be met - transferred to liabilities		89	102	1 927	-	1 927	1 927	1 927	1 927	1 927
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		2 105	3 187	15 289	13 478	1 158	1 158	601	601	601
Current year receipts		120 318	132 707	115 227	3 807	4 707	4 707	4 832	1 030	1 061
Transfer to payables (Roads Payable not grant going forward)		-	-	833	-	-	-	-	-	-
Repayment of grants		-	559	1 266	-	-	-	-	-	-
Conditions met - transferred to revenue		119 237	120 047	127 259	3 807	5 265	5 265	4 832	1 030	1 061
Conditions still to be met - transferred to liabilities		3 187	15 289	1 158	13 478	601	601	601	601	601
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>202 470</b>	<b>206 478</b>	<b>214 909</b>	<b>96 796</b>	<b>97 148</b>	<b>97 148</b>	<b>97 308</b>	<b>94 168</b>	<b>98 390</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>3 275</b>	<b>15 390</b>	<b>3 085</b>	<b>13 478</b>	<b>2 527</b>	<b>2 527</b>	<b>2 527</b>	<b>2 527</b>	<b>2 527</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(281)	(2)	842	-	500	500	-	-	-
Current year receipts		1 394	2 063	1 620	2 700	3 300	3 300	500	-	-
Conditions met - transferred to revenue		1 116	1 219	1 961	2 700	3 800	3 800	500	-	-
Conditions still to be met - transferred to liabilities		(2)	842	500	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>1 116</b>	<b>1 219</b>	<b>1 961</b>	<b>2 700</b>	<b>3 800</b>	<b>3 800</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>(2)</b>	<b>842</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>203 586</b>	<b>207 697</b>	<b>216 871</b>	<b>99 496</b>	<b>100 948</b>	<b>100 948</b>	<b>97 808</b>	<b>94 168</b>	<b>98 390</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>3 273</b>	<b>16 232</b>	<b>3 585</b>	<b>13 478</b>	<b>2 527</b>	<b>2 527</b>	<b>2 527</b>	<b>2 527</b>	<b>2 527</b>

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OVERBERG DISTRICT MUNICIPALITY  
26 LONG STREET / PRIVATE BAG X22  
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DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Other Municipalities and Organisations</i>	3	993	859	1 225	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		993	859	1 225	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>											
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Bursaries</i>		399	300	200	-	200	200	200	-	-	-
<i>Fencing</i>		-	652	875	-	-	-	-	1 000	1 045	1 092
<i>Task Settlement</i>		-	-	-	-	3 800	3 800	3 800	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		399	952	1 075	-	4 000	4 000	4 000	1 000	1 045	1 092
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	1 393	1 811	2 300	-	4 000	4 000	4 000	1 000	1 045	1 092
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	1 393	1 811	2 300	-	4 000	4 000	4 000	1 000	1 045	1 092

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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		4 069	4 302	4 773	4 811	4 811	4 811	4 993	5 293	5 610
Pension and UIF Contributions		124	140	63	62	62	62	97	103	109
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 251	1 310	1 434	1 453	1 453	1 453	1 576	1 670	1 771
Cellphone Allowance		428	444	493	470	470	470	470	498	528
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 872</b>	<b>6 195</b>	<b>6 763</b>	<b>6 796</b>	<b>6 796</b>	<b>6 796</b>	<b>7 136</b>	<b>7 565</b>	<b>8 018</b>
% increase	4		5.5%	9.2%	0.5%	-	-	5.0%	6.0%	6.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3 326	3 586	3 798	4 545	4 545	4 545	4 701	4 984	5 283
Pension and UIF Contributions		196	380	402	491	491	491	675	716	759
Medical Aid Contributions		12	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	216	206	210	258	258	258	246	261	276
Cellphone Allowance	3	48	66	68	78	78	78	78	83	88
Housing Allowances	3	3	2	2	2	2	2	3	3	3
Other benefits and allowances	3	11	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	52	12	76	76	76	79	84	89
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 812</b>	<b>4 292</b>	<b>4 492</b>	<b>5 451</b>	<b>5 451</b>	<b>5 451</b>	<b>5 783</b>	<b>6 130</b>	<b>6 498</b>
% increase	4		12.6%	4.7%	21.4%	-	-	6.1%	6.0%	6.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		78 714	85 064	94 073	114 656	105 088	105 088	117 078	123 302	129 864
Pension and UIF Contributions		13 112	14 532	15 952	19 258	18 918	18 918	20 173	21 244	22 377
Medical Aid Contributions		4 526	4 939	5 523	6 910	6 305	6 305	7 703	8 137	8 596
Overtime		4 047	2 715	2 355	1 850	2 130	2 130	1 950	2 060	2 175
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 448	4 449	4 639	5 277	5 127	5 127	6 263	6 611	6 979
Cellphone Allowance	3	383	407	432	538	458	458	482	509	538
Housing Allowances	3	272	263	284	370	350	350	387	409	432
Other benefits and allowances	3	7 492	8 265	9 158	10 344	10 259	10 259	11 823	12 489	13 194
Payments in lieu of leave		695	2 010	1 678	200	200	200	220	230	240
Long service awards		498	545	578	250	565	565	601	652	709
Post-retirement benefit obligations	6	5 711	6 304	6 033	3 018	5 801	5 801	5 967	6 363	6 696
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	631	360	565	565	565	547	577	609
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>118 897</b>	<b>130 123</b>	<b>141 066</b>	<b>163 237</b>	<b>155 768</b>	<b>155 768</b>	<b>173 195</b>	<b>182 584</b>	<b>192 409</b>
% increase	4		9.4%	8.4%	15.7%	(4.6%)	-	11.2%	5.4%	5.4%
<b>Total Parent Municipality</b>		<b>128 581</b>	<b>140 610</b>	<b>152 321</b>	<b>175 484</b>	<b>168 015</b>	<b>168 015</b>	<b>186 114</b>	<b>196 279</b>	<b>206 925</b>
			9.4%	8.3%	15.2%	(4.3%)	-	10.8%	5.5%	5.4%
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4		-	-	-	-	-	-	-	-

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<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	
Cellphone Allowance	3	-	-	-	-	-	-	-	-	
Housing Allowances	3	-	-	-	-	-	-	-	-	
Other benefits and allowances	3	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	
<b>% increase</b>	4		-	-	-	-	-	-	-	
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	
Cellphone Allowance	3	-	-	-	-	-	-	-	-	
Housing Allowances	3	-	-	-	-	-	-	-	-	
Other benefits and allowances	3	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	
<b>% increase</b>	4		-	-	-	-	-	-	-	
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		128 581	140 610	152 321	175 484	168 015	168 015	186 114	196 279	206 925
<b>% increase</b>	4		9.4%	8.3%	15.2%	(4.3%)	-	10.8%	5.5%	5.4%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	122 709	134 415	145 558	168 688	161 219	161 219	178 978	188 714	198 907

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DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum								2.
<b>Councillors</b>	3							
Speaker	4		605 355	–	248 789			854 144
Chief Whip			–	–	–			–
Executive Mayor			756 689	–	299 234			1 055 923
Deputy Executive Mayor			605 355	–	248 789			854 144
Executive Committee			1 067 661	–	280 965			1 348 626
Total for all other councillors			1 958 011	97 454	968 031			3 023 496
<b>Total Councillors</b>	8	–	<b>4 993 071</b>	<b>97 454</b>	<b>2 045 808</b>			<b>7 136 333</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	1 388 620	202 335	122 449	–		1 713 404
Chief Finance Officer		1	1 099 919	155 239	99 577	–		1 354 735
Executive (Corporate Services)		1	1 112 960	157 510	84 441	–		1 354 911
Executive (Community Services)		1	1 099 919	160 407	99 577	–		1 359 903
								–
								–
<i>List of each official with packages &gt;= senior manager</i>								–
								–
								–
<b>Total Senior Managers of the Municipality</b>	8,10	4	<b>4 701 418</b>	<b>675 491</b>	<b>406 044</b>	–		<b>5 782 953</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								–
								–
								–
								–
								–
								–
								–
								–
<b>Total for municipal entities</b>	8,10	–	–	–	–	–		–
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	4	<b>9 694 489</b>	<b>772 945</b>	<b>2 451 852</b>	–		<b>12 919 286</b>

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DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		23	10	13	23	10	13	23	10	13
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	4		-	4	3	-	4	4	-
Other Managers	7	12	11	1	10	10	-	10	10	-
Professionals		14	12	-	16	13	1	16	16	-
Finance		4	3	-	6	5	-	6	6	-
Spatial/town planning										
Information Technology		1	1	-	1	1	-	1	1	-
Roads		4	4	-	5	4	1	5	5	-
Electricity										
Water										
Sanitation										
Refuse										
Other		5	4	-	4	3	-	4	4	-
Technicians		375	275	3	337	322	6	345	342	6
Finance		16	13	3	16	13	3	16	16	3
Spatial/town planning										
Information Technology		1	1	-	1	1	1	1	1	1
Roads		219	185	-	227	223	-	227	227	-
Electricity										
Water										
Sanitation										
Refuse										
Other		139	76	-	93	85	2	101	98	2
Clerks (Clerical and administrative)		32	28	5	28	27	4	28	28	4
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		6	6	-	6	6	-	6	6	-
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	466	342	22	424	391	24	432	416	23
<b>% increase</b>					(9.0%)	14.3%	9.1%	1.9%	6.4%	(4.2%)
<b>Total municipal employees headcount</b>	6, 10		342			391			416	
Finance personnel headcount	8, 10	24	24	3	24	21	3	24	24	3
Human Resources personnel headcount	8, 10	6	6	1	7	7	1	7	7	1

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DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue</b>																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		13	13	13	13	13	13	13	13	13	13	13	13	150	161	168
Service charges - Waste Management		1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	18 621	19 925	20 821
Sale of Goods and Rendering of Services		12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	145 547	154 378	162 361
Agency services		1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 951	14 578	15 235
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		27	27	27	27	27	27	27	27	27	27	27	27	316	340	374
Interest earned from Current and Non Current Assets		767	767	767	767	767	767	767	767	767	767	767	767	9 202	9 607	10 039
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets		1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	21 925	23 459	25 093
Licence and permits		120	120	120	120	120	120	120	120	120	120	120	120	1 445	1 546	1 654
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		113	113	113	113	113	113	113	113	113	113	113	113	1 356	1 155	1 213
<b>Non-Exchange Revenue</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		30 201	745	745	745	745	30 201	745	745	30 201	745	745	745	97 308	94 168	98 390
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	2 960	2 960	2 880	2 628
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>																
Total Revenue (excluding capital transfers and contrib)		47 911	18 454	18 454	18 454	18 454	47 911	18 454	18 454	47 911	18 454	18 454	21 414	312 782	322 196	337 995
<b>Expenditure</b>																
Employee related costs		14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	14 915	178 978	188 714	198 907
Remuneration of councillors		595	595	595	595	595	595	595	595	595	595	595	595	7 136	7 565	8 018
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	46 121	48 098	50 280
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		308	308	308	308	308	308	308	308	308	308	308	308	3 697	3 698	3 727
Interest		119	119	119	119	119	119	119	119	119	119	119	119	1 427	1 136	1 183
Contracted services		2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	33 745	29 478	30 476
Transfers and subsidies		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 045	1 092
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	46 678	42 462	44 313
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	312 782	322 196	337 995
Surplus/(Deficit)		21 846	(7 611)	(7 611)	(7 611)	(7 611)	21 846	(7 611)	(7 611)	21 846	(7 611)	(7 611)	(4 651)	-	(8)	0
<b>Transfers and subsidies - capital (monetary allocations)</b>																
		42	42	42	42	42	42	42	42	42	42	42	42	500	-	-
<b>Transfers and subsidies - capital (in-kind)</b>																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(8)	0
<b>Income Tax</b>																
Surplus/(Deficit) after Income tax		21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(8)	0
<b>Share of Surplus/Deficit attributable to Joint Venture</b>																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Share of Surplus/Deficit attributable to Municipality</b>																
Surplus/(Deficit) attributable to municipality		21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(8)	0
<b>Share of Surplus/Deficit attributable to Associate</b>																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intercompany/Parent subsidiary transactions</b>																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	21 887	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(4 609)	500	(8)	0

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DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
	<b>Revenue by Vote</b>		7 132	1 163	1 163	1 163	1 163	1 163	7 132	1 163	1 163	1 163	1 163	1 163	1 163	34 821	33 136	34 245
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		4	4	4	4	4	4	4	4	4	4	4	4	4	47	50	52
	Vote 3 - Corporate Services		21 874	1 561	1 561	1 561	1 561	1 561	21 874	1 561	1 561	1 561	1 561	1 561	1 561	79 673	78 495	82 020
	Vote 4 - Finance		18 942	15 768	15 768	15 768	15 768	15 768	18 942	15 768	15 768	15 768	15 768	15 768	15 768	198 742	210 515	221 678
	Vote 5 - Community Services		47 953	18 496	18 496	18 496	18 496	18 496	47 953	18 496	18 496	18 496	18 496	18 496	18 496	313 282	322 196	337 995
	<b>Total Revenue by Vote</b>																	
	<b>Expenditure by Vote to be appropriated</b>		1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	18 040	19 052	20 129
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	1 777	21 330	22 298	23 489
	Vote 3 - Corporate Services		2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	30 976	32 541	34 204
	Vote 4 - Finance		20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	20 203	242 436	248 305	260 174
	Vote 5 - Community Services		26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	312 782	322 196	337 995
	<b>Total Expenditure by Vote</b>																	
	<b>Surplus/(Deficit) before assoc.</b>		21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	500	(0)	0
	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit)</b>	1	21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	500	(0)	0

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DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
	<b>Revenue - Functional</b>		29 010	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	2 728	5 688	114 540	111 681	116 318
	<b>Governance and administration</b>		7 132	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	4 123	34 821	33 136	34 245
	Executive and council		21 878	1 565	1 565	1 565	1 565	1 565	1 565	1 565	1 565	1 565	1 565	1 565	1 565	1 565	79 720	78 545	82 072
	Finance and administration																		
	Internal audit																		
	<b>Community and public safety</b>		6 238	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	46 289	50 733	54 705
	Community and social services																		
	Sport and recreation		2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	2 338	28 055	30 019	31 966
	Public safety		2 779	589	589	589	589	589	589	589	589	589	589	589	589	589	13 634	15 967	17 636
	Housing																		
	Health		1 121	137	137	137	137	137	137	137	137	137	137	137	137	137	4 600	4 846	5 103
	<b>Economic and environmental services</b>		11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	133 694	139 710	145 997
	Planning and development																		
	Road transport		11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	138	147	154
	Environmental protection		11	11	11	11	11	11	11	11	11	11	11	11	11	11	18 621	19 925	20 821
	<b>Trading services</b>		1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	18 621	19 925	20 821
	Energy sources																		
	Water management																		
	Waste water management																		
	Waste management		1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	18 621	19 925	20 821
	<b>Other</b>																		
	<b>Total Revenue - Functional</b>		47 953	18 496	18 496	18 496	18 496	18 496	18 496	18 496	18 496	18 496	18 496	18 496	18 496	21 456	313 282	322 196	337 995
	<b>Expenditure - Functional</b>		5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 834	5 833	70 003	73 579	77 488
	<b>Governance and administration</b>		973	973	973	973	973	973	973	973	973	973	973	973	973	973	11 682	12 341	13 038
	Executive and council		4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	4 663	55 959	58 747	61 821
	Finance and administration		197	197	197	197	197	197	197	197	197	197	197	197	197	197	2 363	2 492	2 628
	Internal audit		7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	7 906	94 867	94 448	99 384
	<b>Community and public safety</b>																		
	Community and social services																		
	Sport and recreation		1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	1 787	21 440	20 921	21 953
	Public safety		3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	3 973	47 674	50 135	52 816
	Housing																		
	Health		2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	25 753	23 393	24 515
	<b>Economic and environmental services</b>		11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	11 627	139 524	145 834	152 467
	Planning and development		158	158	158	158	158	158	158	158	158	158	158	158	158	158	1 898	2 005	2 124
	Road transport		11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	133 694	139 710	145 997
	Environmental protection		328	328	328	328	328	328	328	328	328	328	328	328	328	328	3 932	4 119	4 345
	<b>Trading services</b>		699	699	699	699	699	699	699	699	699	699	699	699	699	699	8 387	8 334	8 657
	Energy sources																		
	Water management																		
	Waste water management																		
	Waste management		699	699	699	699	699	699	699	699	699	699	699	699	699	699	8 387	8 334	8 657
	<b>Other</b>																		
	<b>Total Expenditure - Functional</b>		26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	26 065	312 782	322 196	337 995
	<b>Surplus/(Deficit) before assoc.</b>		21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(4 609)	500	(0)	0
	Intercompany/Parent subsidiary transactions																		
	<b>Surplus/(Deficit)</b>	1	21 887	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(7 569)	(4 609)	500	(0)	0

DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
	<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Community Services		920	920	920	920	920	920	920	920	920	920	920	920	920	20 000	20 000	20 000
	<b>Capital multi-year expenditure sub-total</b>	2	920	920	920	920	920	920	920	920	920	920	920	920	920	20 000	20 000	20 000
	<b>Single-year expenditure to be appropriated</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	23	-	-	-	-	-	-	-	-	23	-
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		35	65	65	65	65	65	190	325	325	485	485	485	485	35	35	35
	Vote 4 - Finance		-	-	-	-	-	42	-	-	-	-	-	-	-	-	42	-
	Vote 5 - Community Services		42	42	293	327	441	491	466	692	1 142	42	42	42	42	4 058	53	90
	<b>Capital single-year expenditure sub-total</b>	2	42	42	328	392	570	556	656	1 017	1 467	527	42	42	42	5 678	88	125
	<b>Total Capital Expenditure</b>	2	42	42	1 248	1 312	1 490	1 476	1 576	1 937	2 387	1 447	962	962	14 878	20 088	20 125	

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DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
	<b>Capital Expenditure - Functional</b>	1																
	<b>Governance and administration</b>																	
	Executive and council																	
	Finance and administration																	
	Internal audit																	
	<b>Community and public safety</b>																	
	Community and social services																	
	Sport and recreation																	
	Public safety																	
	Housing																	
	Health																	
	<b>Economic and environmental services</b>																	
	Planning and development																	
	Road transport																	
	Environmental protection																	
	<b>Trading services</b>																	
	Energy sources																	
	Water management																	
	Waste water management																	
	Waste management																	
	<b>Other</b>																	
	<b>Total Capital Expenditure - Functional</b>	2	42	42	1 248	1 312	1 490	1 476	1 576	1 937	2 387	1 447	962	962	14 878	20 088	20 125	
	<b>Funded by:</b>																	
	National Government																	
	Provincial Government																	
	District Municipality																	
	allocations (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																	
	<b>Transfers recognised - capital</b>		42	42	42	42	42	42	42	42	42	42	42	42	500	-	-	
	<b>Borrowing</b>				920	920	920	920	920	920	920	920	920	920	9 200	20 000	20 000	
	<b>Internally generated funds</b>				286	350	529	514	614	975	1 425	485	-	-	5 178	88	125	
	<b>Total Capital Funding</b>		42	42	1 248	1 312	1 490	1 476	1 576	1 937	2 387	1 447	962	962	14 878	20 088	20 125	

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DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
<b>Cash Receipts By Source</b>																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	13	13	13	13	13	13	13	13	13	13	13	13	150	161	168	
Service charges - refuse revenue	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	1 552	18 621	19 925	20 821	
Rental of facilities and equipment	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	1 827	21 925	23 459	25 093	
Interest earned - external investments	767	767	767	767	767	767	767	767	767	767	767	767	9 202	9 607	10 039	
Interest earned - outstanding debtors	27	27	27	27	27	27	27	27	27	27	27	27	318	340	374	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	120	120	120	120	120	120	120	120	120	120	120	120	1 445	1 546	1 654	
Agency services	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 951	14 578	15 235	
Transfers and Subsidies - Operational	32 436	32 436	32 436	32 436	32 436	32 436	32 436	32 436	32 436	32 436	32 436	32 436	97 308	84 198	86 390	
Other revenue	12 242	12 242	12 242	12 242	12 242	12 242	12 242	12 242	12 242	12 242	12 242	12 242	146 903	155 533	163 584	
<b>Cash Receipts by Source</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>308 822</b>	<b>319 316</b>	<b>335 367</b>	
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>50 146</b>	<b>322 482</b>	<b>342 196</b>	<b>357 995</b>	
<b>Cash Payments by Type</b>																
Employee related costs	13 668	13 668	13 668	13 668	13 668	13 668	13 668	13 668	13 668	13 668	13 668	13 668	177 687	187 238	197 404	
Remuneration of councillors	595	595	595	595	595	595	595	595	595	595	595	595	7 136	7 565	8 018	
Interest	38	38	38	38	38	38	38	38	38	38	38	38	460	50	-	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	3 843	46 121	48 098	50 280	
Contracted services	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	33 745	29 478	30 476	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	83	83	83	83	83	83	83	83	83	83	83	83	2 800	1 045	1 092	
Other expenditure	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	3 390	40 678	42 462	44 313	
<b>Cash Payments by Type</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>24 430</b>	<b>308 628</b>	<b>315 936</b>	<b>331 583</b>	
<b>Other Cash Flow/Payments by Type</b>																
Capital assets	42	42	1 248	1 312	1 450	1 476	1 576	1 937	2 387	1 447	962	962	14 878	20 068	20 125	
Repayment of borrowing	592	592	592	592	592	592	592	592	592	592	592	592	7 101	1 297	1 920	
Other Cash Flow/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>25 063</b>	<b>25 063</b>	<b>26 289</b>	<b>26 333</b>	<b>26 597</b>	<b>26 597</b>	<b>26 597</b>	<b>26 958</b>	<b>27 408</b>	<b>26 488</b>	<b>25 983</b>	<b>25 983</b>	<b>330 606</b>	<b>337 321</b>	<b>353 627</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>25 082</b>	<b>(7 354)</b>	<b>(8 560)</b>	<b>(8 624)</b>	<b>(10 466)</b>	<b>(1 388)</b>	<b>(8 888)</b>	<b>(9 249)</b>	<b>(22 737)</b>	<b>(8 759)</b>	<b>(8 274)</b>	<b>(5 314)</b>	<b>(8 124)</b>	<b>4 875</b>	<b>4 368</b>	
Cash/cash equivalents at the month/year begin	71 742	96 924	89 470	80 910	72 286	82 152	81 364	72 476	63 227	65 964	77 205	68 932	71 742	63 618	68 493	
Cash/cash equivalents at the month/year end	96 924	89 470	80 910	72 286	61 752	81 364	72 476	63 227	65 964	77 205	68 932	63 618	63 618	68 493	72 861	

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R million</b>										
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

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DC3 Overberg - Supporting Table 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			

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DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
					Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28								
			Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
	<b>Parent Municipality:</b>														
	<u>Revenue Obligation By Contract</u>	2													
	Contract 1														
	Contract 2														
	Contract 3 etc														
	<b>Total Operating Revenue Implication</b>														
	<u>Expenditure Obligation By Contract</u>	2													
	Contract 1														
	Contract 2														
	Contract 3 etc														
	<b>Total Operating Expenditure Implication</b>														
	<u>Capital Expenditure Obligation By Contract</u>	2													
	Contract 1														
	Contract 2														
	Contract 3 etc														
	<b>Total Capital Expenditure Implication</b>														
	<b>Total Parent Expenditure Implication</b>														
	<b>Entities:</b>														
	<u>Revenue Obligation By Contract</u>	2													
	Contract 1														
	Contract 2														
	Contract 3 etc														
	<b>Total Operating Revenue Implication</b>														
	<u>Expenditure Obligation By Contract</u>	2													
	Contract 1														
	Contract 2														
	Contract 3 etc														
	<b>Total Operating Expenditure Implication</b>														
	<u>Capital Expenditure Obligation By Contract</u>	2													
	Contract 1														
	Contract 2														
	Contract 3 etc														
	<b>Total Capital Expenditure Implication</b>														
	<b>Total Entity Expenditure Implication</b>														

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DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	160	160	160	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	160	160	160	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	160	160	160	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY  
 26 LONG STREET / PRIVATE BAG X22  
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<b>Community Assets</b>	-	-	-	-	-	-	-	-	-	
<b>Community Facilities</b>	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Sport and Recreation Facilities</b>	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	55	-	70	250	250	250	-	-	-	
Operational Buildings	-	-	67	250	250	250	-	-	-	
Municipal Offices	-	-	67	250	250	250	-	-	-	
Pay/Equity Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	55	-	3	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	55	-	3	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	400	150	150	450	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	400	150	150	450	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	400	150	150	450	-	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	137	324	96	180	102	102	20	3	2	
Computer Equipment	137	324	96	180	102	102	20	3	2	
<b>Furniture and Office Equipment</b>	174	30	2	-	114	114	192	-	-	
Furniture and Office Equipment	174	30	2	-	114	114	192	-	-	
<b>Machinery and Equipment</b>	1 720	1 961	1 421	600	1 940	1 940	407	15	85	
Machinery and Equipment	1 720	1 961	1 421	600	1 940	1 940	407	15	85	
<b>Transport Assets</b>	2 839	3 574	3 376	3 660	4 500	4 500	1 100	-	-	
Transport Assets	2 839	3 574	3 376	3 660	4 500	4 500	1 100	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Fencing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Fencing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	4 925	5 888	4 966	5 090	7 216	7 216	2 329	18	87

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		59	-	68	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		59	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		59	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	68	-	-	-	-	-	-
Landfill Sites		-	-	68	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-

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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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	289	341	313	-	-	-	-	-	-
Computer Equipment	289	341	313	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	3 008	394	471	435	617	617	1 175	35	35
Furniture and Office Equipment	3 008	394	471	435	617	617	1 175	35	35
<b>Machinery and Equipment</b>	-	24	33	105	105	105	150	-	-
Machinery and Equipment	-	24	33	105	105	105	150	-	-
<b>Transport Assets</b>	400	90	670	1 800	1 692	1 692	-	-	-
Transport Assets	400	90	670	1 800	1 692	1 692	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY  
26 LONG STREET / PRIVATE BAG 212  
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Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing asset</b>	<b>1</b>	<b>3 755</b>	<b>849</b>	<b>1 555</b>	<b>2 340</b>	<b>2 414</b>	<b>2 414</b>	<b>1 325</b>	<b>35</b>
<i>Renewal of Existing Assets as % of total capex</i>		39.4%	11.1%	12.8%	20.3%	17.4%	17.4%	8.9%	0.2%
<i>Renewal of Existing Assets as % of deprecn*</i>		100.6%	21.2%	34.8%	63.6%	65.6%	65.6%	35.8%	0.9%


**OVERBERG DISTRICT MUNICIPALITY**  
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DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		-	1 372	1 457	6 396	6 196	6 196	6 578	6 874	7 184
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1 372	1 457	6 396	6 196	6 196	6 578	6 874	7 184
Landfill Sites		-	1 372	1 457	6 396	6 196	6 196	6 578	6 874	7 184
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		-	-	-	-	-	-	-	-	-

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Revelments				-	-	-	-	-	-
Promenades				-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres				-	-	-	-	-	-
Core Layers				-	-	-	-	-	-
Distribution Layers				-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
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				-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments				-	-	-	-	-	-
Historic Buildings				-	-	-	-	-	-
Works of Art				-	-	-	-	-	-
Conservation Areas				-	-	-	-	-	-
Other Heritage				-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property				-	-	-	-	-	-
Unimproved Property				-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property				-	-	-	-	-	-
Unimproved Property				-	-	-	-	-	-
<b>Other assets</b>	7 403	1 666	1 771	1 435	1 768	1 768	1 299	1 279	1 336
Operational Buildings	-	-	-	1 430	1 763	1 763	1 294	1 274	1 331
Municipal Offices				1 430	1 763	1 763	1 294	1 274	1 331
Pay/Enquiry Points				-	-	-	-	-	-
Building Plan Offices				-	-	-	-	-	-
Workshops				-	-	-	-	-	-
Yards				-	-	-	-	-	-
Stores				-	-	-	-	-	-
Laboratories				-	-	-	-	-	-
Training Centres				-	-	-	-	-	-
Manufacturing Plant				-	-	-	-	-	-
Depots				-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-
Housing	7 403	1 666	1 771	5	5	5	5	5	5

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Staff Housing										
Social Housing	7 403	1 666	1 771	5	5	5	5	5	5	5
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>	726	362	311	533	443	443	610	508	526	526
Machinery and Equipment	726	362	311	533	443	443	610	508	526	526
<b>Transport Assets</b>	1 934	1 976	2 281	1 899	2 043	2 043	1 775	1 854	1 937	1 937
Transport Assets	1 934	1 976	2 281	1 899	2 043	2 043	1 775	1 854	1 937	1 937
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>										
Matute										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	10 063	5 377	5 821	10 263	10 450	10 450	10 262	10 515	10 983
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		11.9%	6.2%	6.2%	9.6%	9.8%	10.0%	8.9%	8.0%	7.4%
<b>R&amp;M as % Operating Expenditure</b>		4.1%	2.1%	2.2%	3.4%	3.4%	3.4%	3.3%	3.4%	3.4%

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DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Depreciation by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		1 004	873	929	282	282	282	287	300	314
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 004	873	929	282	282	282	287	300	314
Landfill Sites		94	-	66	282	282	282	287	300	314
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		910	873	864	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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Revetments				-	-	-	-	-	-	-
Promenades				-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres				-	-	-	-	-	-	-
Core Layers				-	-	-	-	-	-	-
Distribution Layers				-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-
<b>Community Assets</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	0	0	1	-	-	-	-	-	-	-
Indoor Facilities				-	-	-	-	-	-	-
Outdoor Facilities	0	0	1	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments				-	-	-	-	-	-	-
Historic Buildings				-	-	-	-	-	-	-
Works of Art				-	-	-	-	-	-	-
Conservation Areas				-	-	-	-	-	-	-
Other Heritage				-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property				-	-	-	-	-	-	-
Unimproved Property				-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	14	14	14	15	16	16	16
Improved Property				-	-	-	-	-	-	-
Unimproved Property				14	14	14	15	16	16	16
<b>Other assets</b>	<b>266</b>	<b>311</b>	<b>339</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>435</b>	<b>449</b>	<b>464</b>	<b>464</b>
Operational Buildings	266	311	339	420	420	420	435	449	464	464
Municipal Offices				120	120	120	120	120	120	120
Pay/Enquiry Points				-	-	-	-	-	-	-
Building Plan Offices				-	-	-	-	-	-	-
Workshops				-	-	-	-	-	-	-
Yards				-	-	-	-	-	-	-
Stores				-	-	-	-	-	-	-
Laboratories				-	-	-	-	-	-	-
Training Centres				-	-	-	-	-	-	-
Manufacturing Plant				-	-	-	-	-	-	-
Depots				-	-	-	-	-	-	-
Capital Spares Operational	266	311	339	300	300	300	315	329	344	344
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing				-	-	-	-	-	-	-

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Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>	4	3	27	29	29	29	30	3	3	
Servitudes										
Licences and Rights	4	3	27	29	29	29	30	3	3	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	4	3	27	29	29	29	30	3	3	
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>	224	244	310	497	497	497	497	497	497	
Computer Equipment	224	244	310	497	497	497	497	497	497	
<b>Furniture and Office Equipment</b>	767	819	778	481	481	481	476	476	476	
Furniture and Office Equipment	767	819	778	481	481	481	476	476	476	
<b>Machinery and Equipment</b>	353	477	534	32	32	32	32	32	32	
Machinery and Equipment	353	477	534	32	32	32	32	32	32	
<b>Transport Assets</b>	1 116	1 278	1 546	1 925	1 925	1 925	1 925	1 925	1 925	
Transport Assets	1 116	1 278	1 546	1 925	1 925	1 925	1 925	1 925	1 925	
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
<b>Total Depreciation</b>	1	3 732	4 005	4 464	3 661	3 661	3 661	3 697	3 698	3 727
		(0)	(0)	0	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		16	367	4 487	1 650	1 650	1 650	9 200	20 000	20 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	150	150	150	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	150	150	150	-	-	-
Water Supply Infrastructure		16	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		16	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	367	4 487	1 500	1 500	1 500	9 200	20 000	20 000
Landfill Sites		-	367	4 487	1 500	1 500	1 500	9 200	20 000	20 000
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY  
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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	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
<b>Other assets</b>	188	567	429	280	471	471	-	-
Operational Buildings	-	44	262	30	25	25	-	-
Municipal Offices	-	44	262	30	25	25	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Housing	188	523	167	250	445	445	-	-
Staff Housing	-	-	-	-	-	-	-	-
Social Housing	188	523	167	250	445	445	-	-
Capital Spares	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	754	1 260	1 160	1 160	263	-
Computer Equipment	-	-	754	1 260	1 160	1 160	263	-
<b>Furniture and Office Equipment</b>	22	-	-	200	166	166	1 200	-
Furniture and Office Equipment	22	-	-	200	166	166	1 200	-
<b>Machinery and Equipment</b>	632	-	-	285	285	285	150	-
Machinery and Equipment	632	-	-	285	285	285	150	-
<b>Transport Assets</b>	-	-	-	400	508	508	411	35
Transport Assets	-	-	-	400	508	508	411	35
<b>Land</b>	-	-	-	-	-	-	-	-

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Land		-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>858</b>	<b>934</b>	<b>5 670</b>	<b>4 075</b>	<b>4 240</b>	<b>4 240</b>	<b>11 224</b>	<b>20 035</b>
<i>Upgrading of Existing Assets as % of total capex</i>		9.0%	12.2%	46.5%	35.4%	30.6%	30.6%	75.4%	99.7%
<i>Upgrading of Existing Assets as % of deprecn*</i>		23.0%	23.3%	127.0%	110.7%	115.2%	115.2%	303.6%	541.8%

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DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		23	-	-				
Vote 2 - Management Services		-	-	-				
Vote 3 - Corporate Services		1 555	35	35				
Vote 4 - Finance		42	-	-				
Vote 5 - Community Services		13 258	20 053	20 090				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>14 878</b>	<b>20 088</b>	<b>20 125</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Corporate Services								
Vote 4 - Finance								
Vote 5 - Community Services								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>14 878</b>	<b>20 088</b>	<b>20 125</b>	-	-	-	-

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DC3 Overberg - Supporting Table SAM Detailed capital budget

R thousands	Function	Project Description	Project Number	Type	MTEF Service Outcome	RDP	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2023/24	Current Year 2024/25 Est. Mtd. Forecast	Budget Yr+1 2025/26	Budget Yr+2 2026/27		
	Parent municipality: List of capital projects grouped by Function																	
	Parent Capital expenditure																	
	Entity: List of capital projects grouped by EOV																	
	Entity A Water project A																	
	Entity B Electrical project B																	
	Entity Capital expenditure																	
	Total Capital expenditure																	

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DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial years

R thousand	Function	Project name	Project number	Type	MTEP Service Outcome	MDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework	
														Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
	Parent municipality: List all capital projects proposed by Function																
	Entities: List all capital projects proposed by Entity																
	Entity Name Project Name																

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DC3 Overberg - Supporting Table SA38 Consolidated detailed operational projects

Function	Project Description	Project Number	Type	MTEF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2025/26 Medium
												Audited Outcome 2024/25	Current Year 2024/25 Full Year Forecast	
Parent municipality: List all operational projects grouped by Function														
Parent Operational expenditure														
Entities: List all Operational projects grouped by Entity														
Entity A Water project A														
Entity B Electricity project B														
Entity Operational expenditure														
Total Operational expenditure														

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