


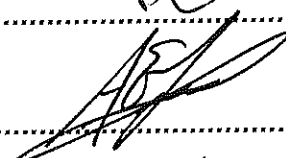


TARIFF POLICY

Council Resolution No : A63

Date : 29.05.2025

Municipal Manager : 

Executive Mayor : 

Reference No : 6/1/1/13

Municipal Code No : P-T-01.7

REVIEWED 29.05.2025

TABLE OF CONTENTS

1. BACKGROUND.....	3
2. PURPOSE OF THE POLICY	4
3. DEFINITIONS	4
4. LEGISLATION.....	4
5. SCOPE FOR APPLICATION.....	5
6. POLICY PRINCIPLES	5
7. IMPLEMENTATION OF POLICY.....	5
8. SOURCES OF REVENUE	8
9. TARIFF STRATEGY.....	9
10. SERVICES CLASSIFICATION	10
11. TARIFF CHARGES.....	10
12. RESPONSIBILITY/ACCOUNTABILITY	11
13. RELATED POLICIES.....	11
14. REVIEW.....	12
15. EFFECTIVE DATE.....	12

1. BACKGROUND

- 1.1 A tariff policy must be compiled, adopted, and implemented in terms current legislation. This Policy will the levying of fees for municipal services provided by the municipality itself or by way of services delivery agreements. In setting its annual tariffs the council shall at all times take due cognisance of the tariffs applicable elsewhere in the economic region, and of the impact which its own tariffs may have on local economic development.

1.2 REVENUE ADEQUACY AND CERTAINTY

The Municipality must have access to adequate sources of revenue to enable it to carry out its functions. The Municipality must:

- Fully utilize the available sources of revenue to meet its development objectives; and
- Be reasonably certain of its revenue to allow for realistic planning.

1.3 SUSTAINABILITY

Financial sustainability requires that the Municipality must ensure that its budget balances. This means that the Municipality must ensure that:

- Services are provided at affordable levels; and
- It is able to recover the costs of service delivery, hence, where possible implement cost reflective tariffs.

The Municipality realises that no aid will be provided to it if it exceeds its budget or fails to establish proper financial management controls. Councillors will set realistic budgets.

1.4 EFFECTIVE AND EFFICIENT USE OF RESOURCES

Resources are scarce and must be used in the best possible way to reap the maximum benefit for the community. In addition to mechanisms available to ensure that the Municipality's decisions will ensure effective allocation of resources, it is important that the community provide the necessary checks and balances. They can do this by participating in the budget process. In addition, performance audits must be carried out by the office of the Auditor-General or outsourced to a private firm. Efficiencies in spending and resource allocation will ultimately increase the access of the poor to basic services.

1.5 ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE.

The Municipality must be accountable to the community for the use of its resources. Councillors must be able to:

- Justify their expenditure decisions; and
- Explain why and how the revenue necessary to sustain expenditure, is raised.
- Budgeting and the financial affairs of the Municipality must be open to public scrutiny, in accordance with Section 22 of the Municipal Finance management Act No 53 of 2003. The community should be part of the decision-making process about how revenue is raised and spent. Community participation in budgeting should include those groups in the community, such as women, who face particular constraints in participating. It must also include a capacity-building component to ensure that people understand the prioritisation process (why resources are allocated to one area rather than another).

2. PURPOSE OF THE POLICY

2.1 The objective of the tariff policy is to ensure the following:

- The tariffs of the Municipality conform to acceptable policy principles;
- Municipal services are financially sustainable;
- There is certainty in the Council, of how the tariffs will be determined; and
- Tariffs of the Municipality comply with the applicable legislation.

3. DEFINITIONS

“IDP” means Integrated Development Plan;

“MFMA” means the Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“The Municipality” means Overberg District Municipality.

4. LEGISLATION

4.1 For the purposes of this Policy, the MFMA and the Local Government Municipal Systems Amendment Act No. 44 of 2003 has been used as reference.

5. SCOPE FOR APPLICATION

- 5.1 The policy shall apply to all the relevant parties within the Overberg District Municipality that are involved throughout the tariff setting process.

6. POLICY PRINCIPLES

- 6.1 The Municipality's tariff policy will reflect the following principles:
- Tariffs must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration, replacement costs and interest charges;
 - Tariffs must be set at levels that facilitate the financial sustainability of the service, taking into account subsidisation from sources other than the service concerned. A service is financially sustainable when it is provided in a manner that would ensure its financing from internal and external sources is sufficient to cover the costs of the initial capital expenditure required, operating the service, maintaining, repairing and replacing the physical assets used in its provision;
 - Provision may be made in appropriate circumstances for a surcharge on the tariff for a service;
 - Tariffs must encourage the economical, efficient and effective use of resources, the recycling of wastes and other appropriate environmental objectives.

7. IMPLEMENTATION OF POLICY

- 7.1 The Municipality subscribes to the policy that everybody is entitled to a minimum amount of free basic services. A basic service is a service that is necessary to ensure an acceptable and reasonable quality of life and, if not provided, would endanger public health or safety of the environment. The Overberg District Municipality, however do not provide basic services and therefore will only fulfil a liaising role to ensure that free basic services are provided within its region.

7.2 Affordable tariffs

The Council is aware of the financial situation of most residents within the municipal area. Therefore, the Council undertakes to keep tariffs at affordable

levels. In order to ensure that tariffs remain affordable, the Council will ensure that:

- Services are delivered at an appropriate level;
- Efficiency improvements are actively pursued across the Municipalities' operations;
- A performance management systems is introduced to ensure that plans that are devised are actually implemented, that resources are obtained as economically as possible, used efficiently and effectively and that appropriate service delivery mechanisms are used;
- Any non-core functions that it currently performs are phased out as soon as possible without depriving the community of any services that really contributes to the quality of life of people in our area; and
- Any service that is provided for which there is little demand, that is priced under the actual cost of providing it and which requires the Municipality to maintain significant infrastructure and other facilities, are phased out, except where the Council is by law required to provide such a service.

7.3 Tariff Equality for Services and Property Rates.

The Council believes that all residents and ratepayers must pay the same tariff for the same level and quality of service.

The Municipality, like any other business enterprise is subject to continuous price increases in the goods, materials and other resources that it uses to perform its functions. Consequently it is the policy of the Council:

- That tariffs for service will be reviewed at least once during every financial year;
- That tariff increases be in line with increases in the price of goods, material and other resources acquired and used by the Municipality to perform its functions including National Treasury Circulars.

7.4 Local Economic Development and Competitiveness

The Council will take care that the service charges presented to consumers are fair. To ensure fairness toward consumers, the Council will, when it determines tariffs, take into account the desire:

- To promote local economic competitiveness; and
- To promote local economic development and growth.

The Municipality must ensure that the services that it provides must be sustainable. Financial sustainability of an enterprise will be achieved when it is financed in a manner that ensures that its financing is sufficient. The tariff for a service must therefore be sufficient to cover the cost of the initial capital expenditure required and interest thereon, managing and operating the service and maintaining, repairing and replacing the physical assets used in its provision. However, sustainability does not only mean that the price of the service must include all the relevant cost elements, it also means that the charges to be levied must be collected. The Council will therefore adopt and apply a Credit Control and Debt Collection policy to ensure that all monies due are recovered.

7.5 Tariff Determination

Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality. Tariffs may be calculated in various different ways, dependent upon the nature of the service being provided. Tariffs may be set in such a manner so as to recover the full cost of the service being provide or recover a portion of those costs, or to bring about a surplus that can be utilized to subsidise other non-economical services.

In special circumstances, such as significant increases in the wholesale price of goods and services that the Council purchases during a year to provide services, the Council will review its tariffs during the preparation of the annual budget in accordance with the policy stated above. Proposed tariffs will be presented to the community during the Council's consultations about the budget. Immediately after the Council has determined or amended a tariff, the municipal manager must clearly display it at all the offices of the Municipality as well as at such other places within the municipal area as she/he may determine, a notice.

The notice must state:

- The general purpose of the resolution;
- The date on which the determination or amendment comes into operation;
- That any person who desires to object to such determination or amendment must do so in writing within 14 days after the date on which the notice was displayed; and
- That any person who cannot write may come during office hours to a place where a staff member of the Municipality named in the notice will assist that person to transcribe her/his objection.
- If no objection is lodged within the period stated in the notice the determination or amendment will come into operation on the date determined by the Council Where an objection is lodged, the Municipality will consider every objection. The

Council may, after it has considered all objections, confirm, amend, or withdraw the determination or amendment and may determine another, on the date on which the determination or amendment or date as determined above and will also publish it as determined by the Council.

8. SOURCES OF REVENUE

8.1 The Municipality collect revenue from:

- Surcharges on fees for services provided by or on behalf of the Municipality; and
- If authorised by National legislation, levies and duties appropriate to Local Government, but it may not impose income tax, value-added tax or customs duty.

8.2 The power of a Municipality to impose, levies or duties:

- May not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities across municipal boundaries, or the national mobility of goods, services, capital or labour; and
- May be regulated by national legislation.

8.3 The Council may finance the affairs of the Municipality by:

- Charging fees for services; and
- Imposing surcharges on fees, and to the extent authorised by national legislation, levies and duties.

8.4 The Municipality will establish appropriate mechanisms, procedures and processes to ensure community participation in, amongst other things, the preparation of its budget. The following provisions will be applicable:

- The revenue of the Municipality consist of the, fees, charges, and other sums imposed or recoverable by or payable to the Council under law;
- Interest charged on accrual basis, must be paid to the Municipality within thirty days from the date on which such account become due. The interest rate charged should be higher than the rate payable by the Council to its bank in respect of an overdraft, for the period during which such rates remain unpaid after the expiry of the period of thirty days;
- The Council may charge interest on any other amount due to it that may not have been paid within thirty days from the date on which such amounts became due. The interest rate charged is one percent higher than the rate payable by the

Council to its bank in respect of an overdraft for the period during which such amounts remain unpaid after the expiry of the period of thirty days. Interest may not be charged on:

- Fines imposed by a court and due to the Council; and
- Monies due to the Council in terms of a law and respect of which that law provides that a penalty on interest must be levied if such monies are not paid on the date when due or payable.
- The interest rates referred to above must be amended on the first day of the month following on the month in which the Council's bank has amended the interest rate payable by the Council to its bank in respect of an overdraft; and
- Any fine imposed or money treated as bail in respect of any offence under the ordinance or a bylaw by the Council, must be paid to the Municipality.

9. TARIFF STRATEGY

The Council's strategy is to recover the full financial cost of rendering the services required by the community from the community, including the cost of capital:

- The starting point to recover cost is the determination of service levels;
- The second point will be able to ensure a sustainable service delivery based on the set service level; and
- The third point will be the upgrade of services to higher levels in accordance with the affordability of the community and the ability to render the upgraded services in a sustainable manner.
- Recovery of Cost:
 - **Resource management expenditure:** Those activities that are required to regulate, manage and maintain the service.
 - **Capital Costs (Depreciation).**
 - **Capital cost expenditure** is the Council's obligation to meet the repayments on loans negotiated to finance the provision of the service.
 - **Maintenance Costs:** These are normal running costs to maintain the services at the established level of service provision.

- Cost of Immeasurable Services:

These services are normally community and subsidised services and the cost will be recoverable through a rating policy as determined from time to time. Recovery of costs will therefore be equalised over the total area of jurisdiction of the Council and the principle of collective payment will apply.

10. SERVICES CLASSIFICATION

Traditionally, municipal services have been classified into groups based how they are financed. The groups are as follows:

10.1 Subsidised Services

Subsidised services include firefighting, approving building plans and the construction of buildings, leasing of municipal facilities.

10.2 Community Services

Community services are those services the consumption of which cannot be determined nor apportioned to individual consumers. These services are typically financed through finance rates. Examples are the establishment, operation and maintenance of parks and recreation facilities, provision and maintenance of roads and storm water drainage systems, the establishment, management and maintenance of landfill sites etc.

The Municipality also provides services in support of the above-mentioned services. These are called staff functions and include committee services, records and archives, financial management accounting and stores, occupational health and human resources management.

11. TARIFF CHARGES

11.1 Environmental health

Environmental health services will be provided by environmental practitioners and will be charged per professional service.

11.2 Land use

Land use services will be provided by qualified professionals and these services will be charged per application.

11.3 Rescue and safety services

Rescue and safety services will be provided by qualified professionals and these services will be charged per call-out.

11.4 Landfill users

Tariffs for landfill usage will be charged as set out in the tariff list as approved within the budget of each year.

11.5 Resorts and amenities, halls

Tariffs for resort, amenities and halls' consumers will be charged as set out in the tariff list as approved within the budget of each year. Service charges will be charged as set in tariffs structure.

11.6 Reprographic services

Tariffs for reprographic services will be charged as set out in the tariff list as approved within the budget of each year.

11.7 Regulatory- and other charges

The following charges and tariffs shall be considered as regulatory or punitive, and shall be determined as appropriate in each annual budget:

- Penalty charges for the submission of dishonoured, stale, post-dated or otherwise unacceptable cheques.

12. RESPONSIBILITY/ACCOUNTABILITY

The Council or designates of the Council have the overall responsibility of laying down the Tariff Policy. The Municipal Finance Management Act defines the responsibility of the Municipal Manager as ensuring that the Tariff Policy be in place and that it is effectively implemented.

13. RELATED POLICIES

The following documents are related to this policy:

13.1 Credit control and debt collection policy

14. REVIEW

14.1 This policy will be reviewed at least annually and updated if needed.

15. EFFECTIVE DATE

15.1 This policy shall come into effect on 1 July 2025.



EXTRACT FROM THE COUNCIL MINUTES HELD ON 29 MAY 2025

Item A63. 29.05.2025

MTREF BUDGET: 2025-2026 TO 2027/2028 OPERATING AND CAPITAL BUDGET, IDP AND POLICY DOCUMENTS

S Stanley: Chief Financial Officer

(Ref.:6/1/1/B & 6/1/1/1)

PURPOSE

The purpose of the report is to submit the Final budget for 2025/2026 MTREF to Council for consideration of approval.

BACKGROUND

In terms of section 16 of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003) Council must approve an annual budget before the start of the financial year.

LEGAL FRAMEWORK

The Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

Municipal budgets

- (a) The Council of a municipality must for each year approve an annual budget for the municipality before the start of the financial year.
- (b) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Contents of annual budgets and supporting documentation

16. (1) An annual budget of a municipality must be a schedule in the prescribed format—

- (a) setting out realistically anticipated revenue for the budget year from each revenue source;
- (b) -appropriating expenditure for the budget year under the different votes of the municipality;
- (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
- (d) setting out—
 - (i) estimated revenue and expenditure by vote for the current year; and
 - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and

- (e) a statement containing any other information required by section 215(3) of the Constitution or as may be prescribed.
- (2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.
- (3) When an annual budget is tabled in terms of section 16(2), it must be accompanied by the following documents:
 - (a) Draft resolutions—
 - (i) approving the budget of the municipality;
 - (ii) imposing any municipal tax and setting any municipal tariffs as may be required for the budget year; and
 - (iii) approving any other matter that may be prescribed;
 - (b) measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the municipality's integrated development plan;
 - (c) a projection of cash flow for the budget year by revenue source, broken down per month;
 - (d) any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;
 - (e) any proposed amendments to the budget-related policies of the municipality;
 - (f) particulars of the municipality's investments;
 - (g) any prescribed budget information on municipal entities under the sole or shared control of the municipality;
 - (h) particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;
 - (i) particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements;
 - (j) particulars of any proposed allocations or grants by the municipality to—
 - (i) other municipalities;
 - (ii) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;
 - (iii) any other organs of state;
 - (iv) any organisations or bodies referred to in section 67(1);
 - (k) the proposed cost to the municipality for the budget year of the salary, allowances and benefits of—
 - (i) each political office-bearer of the municipality;
 - (ii) councillors of the municipality; and
 - (iii) the municipal manager, the chief financial officer, each senior manager of the municipality and any other official of the municipality having a remuneration package greater than or equal to that of a senior manager;
 - (l) the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of—
 - (i) each member of the entity's board of directors; and



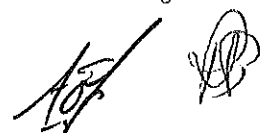
- (ii) the chief executive officer and each senior manager of the entity; and
- (m) any other supporting documentation as may be prescribed.

22. Publication of annual budgets —

- (1) Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must—
 - (a) in accordance with Chapter 4 of the Municipal Systems Act—
 - (i) make public the annual budget and the documents referred to in section 17(3); and
 - (ii) invite the local community to submit representations in connection with the budget; and
 - (b) submit the annual budget—
 - (i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and
 - (ii) in either format to any prescribed national or provincial organs of state and to other municipalities affected by the budget.

23. Consultations on tabled budgets —

- (1) When the annual budget has been tabled, the municipal council must consider any views of—
 - (a) the local community; and
 - (b) the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.
- (2) After considering all budget submissions, the council must give the mayor an opportunity—
 - (a) to respond to the submissions; and
 - (b) if necessary, to revise the budget and table amendments for consideration by the council.
- (3) The National Treasury may issue guidelines on the manner in which municipal councils should process their annual budgets, including guidelines on the formation of a committee of the council to consider the budget and to hold public hearings.
- (4) No guidelines issued in terms of subsection (3) are binding on a municipal council unless adopted by the council.



COMMENTS

The draft 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) report inclusive of the budget schedules have been tabled to Council on the 31 March 2025. The budget documentation has been compiled in terms of the Municipal Budgeting and

Reporting Regulations (MBRR). After tabling of the budget, a notice has been placed in the local newspapers to invite the public/community to submit comments on the draft/tailed budget. The due date for the submission of these comments was 26 April 2025.

Input from Provincial Treasury

The Provincial Treasury as part of their legislative oversight and support function also engage the municipality on the tabled budget as part of the Public participation process. A formal engagement with the municipality was held on the 5th of May 2025 whereby the assessment report was tabled and discussed as part of this oversight functions. This engagement is classified as the SIME / LGMTECT engagement, and the Provincial departments issue a formal report to the municipality for considering as part of the final budget compilation process.

The following aspects were highlighted by the Province Treasury and herewith the issues raised as well as the respective response from ODM Management :

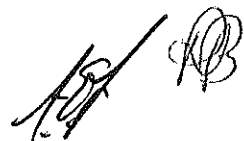
The Municipality's budget reflects funded.

- (a) The Municipality tabled an operating surplus budget over the 2025/26 MTREF period including the Capital grant transfers received. A surplus budget should reflect before the Capital grants are considered. As a district municipality, the Municipality has limited revenue sources, but great effort is noted in identifying additional revenue sources. Tariffs are proposed slightly above inflation and may influence the revenue growth assumptions.
- (b) The Municipality's tabled budget is funded over the 2025/26 MTREF, however sacrifices were required, suggesting that the Municipality is compliant with section 18 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).
- (c) Over the last few financial years, the municipality has shown great resilience to remain financially stable under exceptionally uncertain economic conditions. The Municipality's continued success depends on its ability to recognise when to adapt and adjust plans during any uncertainty. The Municipality is encouraged to continue with ongoing assessments of assumptions to ensure that revenue, expenditure projections and policy decisions to be accurately informed over the MTREF. It should be noted that based on the prior year audited outcomes, the Municipality has reported deficit budgets but managed to achieve operating surpluses in prior financial years.
- (d) It is clear from the budgetary allocation to the strategic goals that the bulk of the 2025/26 MTREF allocation is focused toward SG1 'To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure'. This SG incorporates many of the functional work areas, including waste



management, municipal health services (including water quality monitoring, food control, health surveillance), environmental management services (including coastal and catchment management, solid waste management, spatial planning), emergency (fire) services and roads. This SG comprises of an operating budget allocation of R215.618 million (70.28 per cent of total Operational expenditures) and a capital allocation of R13.008 million (87 per cent of total Capital expenditures) in 2025/26.

- (e) The District has allocated R22.648 million towards its municipal health function (operating budget) and as well as a capital budget allocation of R1.87 million (furniture and office equipment) in 2025/26. The municipal health operating budget allocation in the 2025/26 financial amounts to R23.806 million.
- (f) The road allocation for the 2025/26 financial year amounts to R131.694 million or a sizeable 43 per cent of the District's total operating budget.
- (g) The District has allocated a total operating budget of R46.060 million to the provision of fire-fighting services for 2025/26.
- (h) For 2025/26, the District has allocated R22.250 million of its operational expenditure budget to 'Recreational facilities'; the capital allocation for LED, tourism, resorts and EPWP for the same year totals R250 000,
- (i) Firefighting and health services remain an essential part of the Municipality's service delivery to its community, however huge deficits are incurred in the process of providing these services. The Municipality must identify efficiencies within these functions to minimise the cost and negative financial impact. The respective equitable share allocation in the community service component will be allocated proportionally to each service and combined with the revenue for own sources, it will reflect the shortfall in rendering the service.
- (j) The Municipality is reliant on own funding to contribute to capital budget and must consider the return on investment to ensure ongoing sustainability. The main fiscal challenge facing the Municipality is the limited revenue base and the identification of revenue opportunities within a cost-efficient governance model of service delivery. Balancing affordability and increasing spending demands is key to maintain a healthy funding position with active contributions to the capital replacement reserve fund.
- (k) The liquidity ratios of the Municipality indicate that the Municipality can take care of their financial commitments.
- (l) The budget data strings over the MTREF period indicates that the Municipality is not exposed to a liquidity risk.



Comments received from the public on the proposed tariff increases at the municipal resorts (semi-permanent).

A total of 180 objections were received on the advertised budget and tariffs on the Uilenkraalsmond resort's rental of plots.

The administration analyses and review the comments and a outcome decision was taken to reduce the proposed tariff. This was done based on the affordability of the tariffs as per input received.

Other necessary amendments based on changed assumptions and additions were made in the 2025/26 budget document, as proposed, and tabled to the Budget Steering Committee for consideration on 19 May 2025.

The 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) report, inclusive of the budget schedules, which are compiled in terms of the Municipal Budgeting Reporting Regulations (MBRR), will be distributed prior to the Council meeting of 29 May 2025.

RESOLVED: (Proposed by Ald. A Franken and seconded by Ald. H Coetzee)

- 1) The consolidated budget of **R306 811 902**, consisting of an **Operating budget of R306 766 992** (resulting in a **surplus R 544 909** after tariff increases). Capital transfers amounts to R500 000 in addition, and a **Capital budget of R14 877 500** and budgeted cash flows, as set out in the Municipal Budget is 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) The tariffs as per tariff list was approved per attached schedules to the budget document.
- 3) That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act 56 of 2003, are included and that accompany the budget document, is approved.
- 4) That all grant allocations in the 2025 Division of Revenue Bill published on 21 May 2025, are included in the 2025/26 MTREF budget.
- 5) That the measurable performance objectives for 2025/2026 for operating revenue by source and by vote, is approved.
- 6) Cognisance was taken that the final budget information may be reviewed and updated with the final report distributed, in the event that changes are communicated to the municipality via Provincial and National DORA allocations.

6


- 7) That the following budget related policies are approved as unchanged or reviewed/amended.

No	Detail	Unchanged	Reviewed
(i)	Asset Management Policy	X	
(ii)	Credit Control and Debt Collection Policy	X	
(iii)	Bad debt provision Policy	X	
(iv)	Bad debt write-off Policy	X	
(v)	Cash Management and Investment Policy	X	
(vi)	Tariff Policy	X	
(vii)	Supply Chain Management Policy		X
(viii)	Virement Policy	X	
(ix)	Borrowing Policy	X	
(x)	Funding and Reserves Policy	X	
(xi)	Budget Policy	X	
(xii)	Customer Care Policy	X	
(xiii)	Demand Management Policy	X	
(xiv)	Infrastructure investment and Capital projects Policy	X	
(xv)	Liquidity Policy	X	
(xvi)	Long term Financial Planning Policy	X	
(xvii)	Management and Admin of Immovable Assets Policy	X	
(xviii)	Payroll Management and Administration Policy	X	
(xix)	Preferential Procurement Policy	X	
(xx)	Cost containment Policy	X	
(xxi)	Travelling and Subsistence Policy	X	

That the budget summary document, as presented to Council, be included as part of the budget documentation of the items tabled to Council.

CERTIFIED A TRUE EXTRACT FROM THE MINUTES OF THE COUNCIL MEETING HELD ON 29 MAY 2025.



R BOSMAN
MUNICIPAL MANAGER