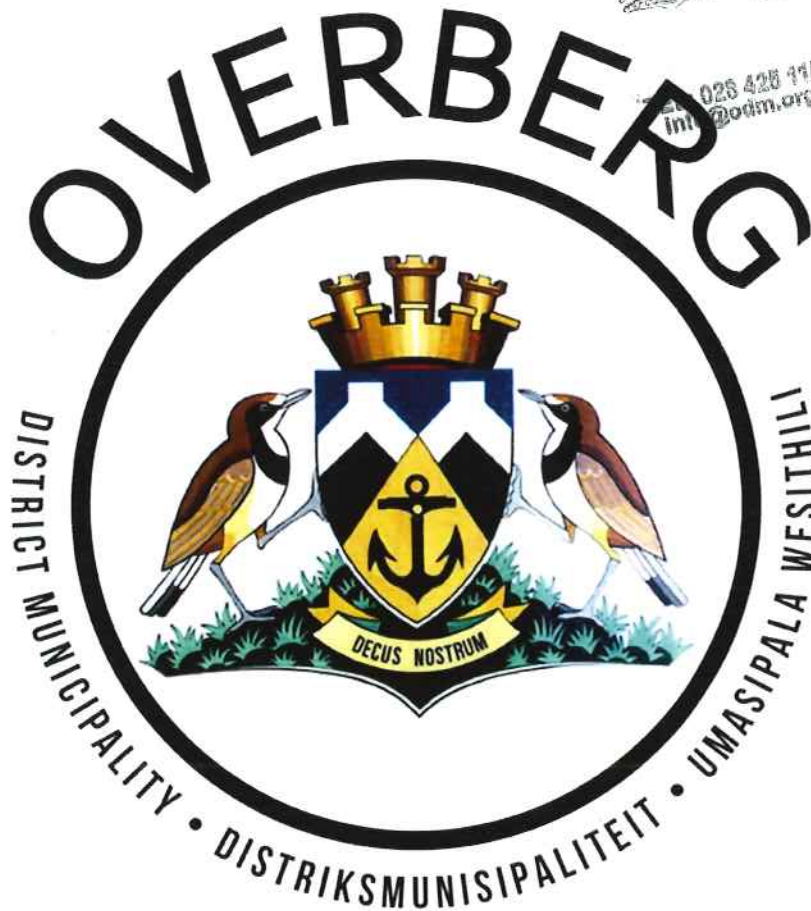


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Medium Term Revenue and Expenditure Framework (MTREF)

**MTREF BUDGET:
2026/2027 – 2028/2029**

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Glossary

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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.

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

1. Mayors Report

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It is with great optimism that I present a balanced and funded budget for the 2026/2027 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.

Overberg District Municipality remains continuously challenged upholding a balanced and funded budget hence, ensuring financial sustainability for the future. The Budget steering committee engaged multiple times to review 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.

The budget tabled to Council represent the last budget of the current Council with the Local government elections scheduled in November 2026. Over the term of the council it was always the principle of council and administration to ensure that budgets approved prioritise Service delivery functions and activities and the bulk of the spending of the municipal budget has been on Constitutional mandated functions of Emergency services (Fire), Municipal health functions, Regional waste management, and Environmental services. These are mandated functions of Council and the priority spending. The municipality was also responsible for performing the Roads agency function on behalf of the Provincial department of Infrastructure administratively managing the funds with priority of ensuring that Provincial roads is maintained. These are some of the key focus areas of the council over the term and I can proclaim that council together with administration perform a stellar job in executing these mandates.

Provincial and National Treasury are continuously reminded of the insufficient equitable share allocated to ODM, and that the standard of services the district municipality render depends upon sufficient funding allocated. It is anticipated with the review of the equitable share



formulation with the STATSA population outcomes as well as the review of the White Paper, that adequate allocation for services rendered by district municipalities will be considered. A major change anticipated will be the inclusion of additional subcomponents for fire and health community services in the revised equitable share formula.

For the foreseeable future until such reforms materialise, ODM have no choice but to generate its own funds to meet its operating requirements. Some sources include the potential from investment properties, maximizing own revenue sources by costing exercises to ensure correct billing for services rendered, systematically reducing the burden of subsidising functions rendered to other municipality and ensuring optimal investment interests on surplus funds are optimised. Similar initiatives implemented throughout the last decade assisted the municipality to continue and remain viable, however limited initiatives ensured sufficient sustainable long-term revenue for the municipality to fund its operating budget continuously.

The Capital projects of the municipality is funded through either borrowings or cash surpluses accumulated previously and limited to necessities. These funds are safeguarded in the CRR (Capital Replacement Reserve). Funding sources originated from selling or leasing of properties not used for service delivery in the municipality. The entire capital programme is limited to priority base projects, since the surpluses of the municipality are fenced for possible future barriers to curb operating deficits or unforeseen emergency expenditures, and increase spending on repairs and maintenance of assets as a substitute of allocations towards new capital projects.

The municipality is currently in sensitive position due to its limited financial ability within the legislative framework is operates. Capital is required for growth and delivering optimal services. A lack of funding sources for capital will hamper service delivery, resulting in a slower and below standard service rendered.

The bulk revenue source for the municipality derives from Government Grants and Subsidies hence, limited revenue sources are available to explore in the municipal sphere as mandated functions. Drastic curbing on spending or alternative resources is a reality, and alternative grant dependency will have to increase and will be inevitable for sustainability if everything else should remain status quo. To avoid this, new revenue enhancement projects are being explored, and grant funding had been obtained for various feasibility studies. The Budget Steering committee also recommended various areas to explore for the municipality.

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The municipality's employee cost amounts to the largest operational expense, and the main expenditure concern, increasing rapidly year on year, which will not be sustainable in future.

The following key Macro-economic factors is also impacting the compilation of the municipal budgeting process significantly and can have dire consequences on the implementation of the municipal budget –

- **Department of Infrastructure (Roads function)** – The department is in the first phase of reviewing the Roads / ODM agency agreement. The current “status quo” is that the Roads function will be performed by Provincial department from 1 April 2028. This in effect meant that the municipality had to table a MTREF budget that excludes the Roads function funding for the period 1 April 2028 onwards (outer year). The removal of the function will have a significant impact on the municipal sources and operations going forward. At this stage administration and council is monitoring the position and an assessment of the impact will proactively be investigated to determine the impact expected (financial and non-financial matters).

It needs to be emphasized that although the removal of the functions will have an impact on the Total revenue and expenditure projections, the main financial impact will be the Agency fee that is co-funding district functions. Potential areas for refinancing of these funding will be the levied of additional cost on the district by means of Rental of buildings and key infrastructure currently not cost towards the Roads functions. This will offset the loss in Agency fee when applicable.

- **Contingent Liability (AG) / Vat matter (SARS)** – A contingent liability is a potential financial obligation that may or may not occur, depending entirely on the outcome of an uncertain future event. Because the exact cost and likelihood of the event happening are unknown, it is considered a risk rather than a confirmed debt. The district municipality is currently in a disagreement regarding the legal requirements relating to a tax obligation for **OUTPUT VAT**. At this this stage this is event that impact all District municipalities in the Western Cape, and the status is that the affected parties is following an Inter-governmental Relations (IGR) process as per the legislation.
- **Current US /Iraq war** – The ongoing conflict has a severe impact on municipal operations. The dependency of the municipal departments on the availability of diesel to perform functions is placing a huge risk on achieving annual targets. This risk is currently being managed by means of the business continuity functions performed by administration. The

cost of fuel anticipated will also impact the services to be rendered, as well as secondary inflation costs on all goods and services acquired by the municipality.

In conclusion it is evident that the outlook is not necessarily favourable however, 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 persistently do so until success is achieved. ODM will continue to do all that is possible to remain financially viable and will continue to engage with National and Provincial Government to seek alternate income generating strategies.

Executive Mayor
Alderman AE Franken

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2. Resolutions

MTREF BUDGET 2026/2027

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

RECOMMENDATION:

That Council approves the following:

That the **consolidated MTREF budget of R327 993 653** consisting of an **Operating budget of R324 133 208** and a capital transfer amounting to **R2 799 000** resulting in a nett surplus of **R1 061 445** and a **Capital budget of R 28 426 100**, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2026/2027 financial year as well as the medium term (indicative) budgets for the 2027/2028 and 2028/2029 financial years.

1. That the Integrated Development Plan and related documents and any amendments thereto, be approved when tabled in alignment with the final budget.
2. That the tariffs as per tariff list be approved.
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 are included in or accompany the budget document be approved.
4. That the **measurable performance objectives** for 2026/2027 for operating revenue by source and by vote be approved.
5. That the relevant budget related policies, as listed in Clause 7 of the Budget and Reporting Regulations were reviewed and tabled for approval
6. That the **MSCOA Road Map** be adopted as a supporting document to the budget



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3. Executive Summary

Administration is compiling this budget with the cautious approach of ensuring that the budget address the legislated mandates of the district municipalities budget also considering the current realities of the Economy and the impact and effect numerous outside factors will have on the operational activities of the budget.

Key focus areas that were carefully analysed and investigated impacting the budget is the following –

Revenues

The district municipality is legislatively limited to the extent of the Powers and Functions as per the constitution. Limited ability to generate internal revenues is currently the status, given the limits within the legislation. The bulk of the Revenue budgeted is received from the National Government by means of the Equitable share replacement grant. The positive process currently underway is that the Equitable share formulae is at a stage of being reviewed and this may positively the outcome to the district. National government is also in the process of reviewing the White Paper on Local government. The process is currently in the public participation process with inputs from the community / public for recommendations. Judging from where the district as function of government is starting from, a reviewed White paper may have positive outcomes for the district municipalities with the different models proposed.

Expenditures

Expenditure control is the focus factor of administration that should currently being monitored on a day-by-day basis –

- Employee Related cost

The structure of district municipalities and local government is labour intensive as a nature of business. The municipal Employee related cost is currently reflected as 57% of operating budget that is above the National Treasury norm of 25-40% recommended. Unpacking the employee related cost as reported reflect the following

- Road's agency agreement component included in the employee cost of R76m or 41% of the total employee this. The roads' function is budget on a nett 0 basis, in effect reflecting that the cost is 100% funded with limited risk.

- Considering the roads budget the municipality only need to ensure funding of the own structure component.
- As per Provincial Treasury comments as part of the SIME discussion the municipality will have to ensure that a “lean” employment structure is maintained to ensure that funding for service delivery department is prioritised.

- Middle East / Unrest (Fuel / Diesel)

The potential impact of the current long-extending Middle East unrest has a significant impact on municipal operations and needs to be carefully monitored. Numerous municipal operations are dependent on diesel, and although availability challenges have improved, the exorbitant cost paid is currently impacting municipal budgets. Administration is continuously monitoring the situation to ensure that adequate budget provisions is available for these additional outflows. Secondary costing is also being affected and increase substantially depending on the dependency on fuel and other import cost.

The municipality activate the Business continuity committee, and the structure is currently functioning and meeting as needed.

Roads Infrastructure functions

Although the transfer of the Roads agency function has been included in the MTREF budget table to Council with the excluding of the function from the 2028/29 financial year the municipality is continuously monitoring the situation. Numerous interactions and processes are currently still ongoing, and we are positive that a suitable solution may still be achieved. The Department of Infrastructure (DOI) communicated that they are satisfied with the level of services received from the municipality and that the function has been performed on a “value for money” basis to date. Notwithstanding this the administration is in process of ensuring that proactive actions is being implemented to ensure that the effect of the withdrawal can be mitigate to the minimum and reduced as far as possible.

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The Municipality's 2026/2027 Consolidated budget amounts to:

Description	2026/27 Medium Term Revenue & Expenditure Framework		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands			
Financial Performance			
Total Revenue (excluding capital transfers and contributions)	325 195	300 329	199 950
Total Expenditure	324 133	298 154	196 051
Surplus/(Deficit)	1 061	2 175	3 899
Transfers and subsidies - capital (monetary allocations)	2 799	-	-
Surplus/(Deficit) after capital transfers & contributions	3 860	2 175	3 899
Surplus/(Deficit) for the year	3 860	2 175	3 899
Description	2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure & funds sources			
Capital expenditure	28 426	4 180	3 850
Transfers recognised - capital	2 799	-	-
Borrowing	20 800	2 900	-
Internally generated funds	4 827	1 280	3 850
Total sources of capital funds	28 426	4 180	3 850

The MTREF Budget position projection will be as follows for next three years resulting in a funded **nett surplus budget** of:

- R1 061 445 (2026/27);
- R2 175 000 (2027/28); and
- R3 898 994 (2028/29).

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

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand					
Revenue					
Exchange Revenue					
Service charges - Water	-	25	-	-	-
Service charges - Waste Water Management	150	900	990	1 059	1 133
Service charges - Waste Management	18 621	18 821	20 150	21 561	22 854
Sale of Goods and Rendering of Services	144 147	144 997	157 842	130 358	24 794
Agency services	13 951	13 951	14 606	11 360	-
Interest earned from Receivables	318	322	354	378	404
Interest earned from Current and Non Current Assets	9 202	9 202	9 500	9 500	9 500
Rental from Fixed Assets	16 165	16 165	18 377	20 141	21 506
Licence and permits	1 445	1 345	1 531	2 000	2 200
Operational Revenue	1 356	1 679	1 761	2 441	2 632
Non-Exchange Revenue					
Transfer and subsidies - Operational	98 798	100 599	97 424	97 931	102 770
Gains on disposal of Fixed and Intangible Assets	2 660	2 660	2 660	3 600	12 155
Total Revenue (excluding capital transfers and contributions)	306 812	310 665	325 195	300 329	199 950
Expenditure					
Employee related costs	173 064	172 253	186 009	177 416	123 922
Remuneration of councillors	7 136	7 136	7 423	7 905	8 419
Inventory consumed	44 121	45 059	46 455	35 077	4 400
Debt impairment	100	100	100	100	100
Depreciation, amortisation and impairment	3 697	3 670	3 850	3 850	3 840
Interest, Dividends and Rent on Land	1 427	1 427	3 487	3 353	3 012
Contracted services	35 245	38 669	34 059	30 508	26 032
Transfers and subsidies	1 000	895	1 000	799	-
Irrecoverable debts written off	-	-	-	-	-
Operational costs	40 976	41 407	41 750	39 146	26 326
Total Expenditure	306 767	310 616	324 133	298 154	196 051
Surplus/(Deficit)	45	49	1 061	2 175	3 899
Transfers and subsidies - capital (monetary allocations)	500	948	2 799	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	545	997	3 860	2 175	3 899

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The 2026/2027 Budget approach

MFMA NT Budget Circular 134 of 2026 issued in March 2026 provided guidelines as follows:

A new approach called the Targeted and Responsible Savings (TARS) focussing on removing low priority or bad performing programmes from the budget to allocate the funding towards programmes outlined in the Medium-Term Development Plans (MTDP).

Removing inefficiencies, wasteful expenditure and focussing on streamlined allocations and effective allocations of resources assist in ensuring priority programmes are attended to.

Areas in the TARS programme include:

- ▶ Spending reviews;
- ▶ Data driven approaches;
- ▶ Use of technology;
- ▶ Auditing ghost workers and payroll irregularities;
- ▶ Trade-offs on projects; and
- ▶ Looking at the wage bill

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Other areas ODM focusses on for budget setting includes:

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

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Tariff setting

Municipal inflation and cost reflective increases (between 6% and 10%) are proposed on all ODM tariffs except for the following: The majority of the municipality's services are labour intensive, hence an increase in the wage bill of 6.25% for the period as per the bargaining council as well as the fuel and electricity price increases which is much higher

than the projected inflation targets set by the reserve bank and STATSSA hence, justifying the increased tariff setting applicable to municipality inflationary costs.

Regional Landfill site - Karwyderskraal

- KWK Landfill site which tariffs are calculated in accordance with the cost tariff module to which the LM's engage annually and are charged a fixed (loan repayment) and variable tariff (volumes dumped) at the landfill.

Fire services agreements (Local municipalities)

- Fire service contributions from Theewaterskloof LM, Cape Agulhas LM and Swellendam LM escalating according to costing performed and annual agreements and was reviewed to reduce the current subsidisation carried by the district municipality rendering services on behalf of the local municipalities.

Road's Agency function

- Roads Agency fee as per the previous Memorandum of Agreement on provisional figures up until March 2028.

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A summary on the **proposed tariff increases** include:

No	Category / Source	Average increase
1	Firefighting	6%
2	Additional	6%
3	Environmental - (Local municipalities: Cape Agulhas-, Theewaterskloof- and Overstrand- Municipality including private sector dumping)	cost reflective
4	Municipal Health	6%
5	Roads	6%
6	Waste at KWK	6%
7	Resorts (including leaseholders charges) Note - Leaseholder's chargers at the resorts adjustment to commence with the alignment with the MFMA guide of market related rent for rental properties, as well as municipal service costs e.g. water included in the lease amount.	10%



Landfill tariffs: Due to the new cell development and other infrastructure projects the tariffs set for the landfill is preliminary and may still change towards the final budget since the loan for the Cell 5 A site, impacts the total operational and repayment cost.

6. KARWYDERSKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	%	TARIFF
			2025/2026	INCREASE	2026/2027
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
KARWYDERSKRAAL	Tonnage	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	Free of charge	None	Free of charge
	Tonnages	Cost per tonne - dumping of clean soil, sand, clay - free of any other waste material	Free of charge	None	Free of charge
	Tonnage	Cost per tonne - Dumping of general Household waste - Private	R399.30	10.13%	R439.74
	Tonnage	Cost per Tonne-General Household Waste - All Municipalities	R175.42	0.00%	R175.42
	Tonnage	Cost per tonne - dumping building rubble (oversize/clean)	R155.08	6.36%	R164.93
	Tonnage	Cost per tonne - dumping contaminated builders rubble	R430.36	2.18%	R439.74
	Tonnage	Cost per tonne - rehabilitation contribution - municipalities	R28.35	6.33%	R30.14
	Per transaction	Compost blend material	R622.00	6.00%	R659.32
	Per request	Waste data request (Registered Users)	R180.00	6.00%	R190.80
	Per certificate	Safe disposal certificate	n/a	new	R275.00
	Tonnage	Carcass disposal	n/a	new	TBD (Tariff discussion)
	Tonnage	Asbestos disposal	n/a	new	TBD (Tariff discussion)
	Tonnage	Sewerage Sludge	n/a	new	TBD (Tariff discussion)
	Tonnage	Chipped garden waste or fruit waste	n/a	new	TBD (Tariff discussion)
	Tonnage	Tree stump disposal	n/a	new	R755.00
	Tonnage	Chipping of Garden Waste	n/a	new	TBD (Tariff discussion)

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Fire service contributions

The Budget Steering Committee discussed the following at the meeting on 16 March 2026 and 20 May 2026:

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- 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 3 MTREF periods). The largest portion of the service rendered on behalf of the local municipality is currently still subsidised hence, the municipality will implement a systematic increase in the services to start recovering a larger portion of the expenditure.

- b) Tariffs for these services for this financial year to be increased gradually in the outer years, aligning more to the actual costs, however still far apart from reality.

Annual cost	2025/26	2026/27	2027/28	2028/29
Reflected cost to local municipalities (TWK,CAM,SWD Muni's)	R21.6 m	R23.1 m	R24.7 m	R26.31
Current agreement (based on 6% projection)	R6.2 m	R6.6 m	R7 m	R 7.4 m
Proposed incremental alignment	R6.2 m	R10 m	R13.1 m	R15.9 m
Shortfall on service after incremental alignment		(R13.1m)	(R11.6m)	(R10.4m)

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.

2026/27	2027/28	2028/29
3.7%	3.3%	4.2%

Unfortunately, municipal inflation is much higher than the predicted inflation targets projected by STATSA and the Reserve bank. Wage increases forming 59.6% of the total cost and fuel cost which increased with over 50%, including municipal services costs payable to local municipalities, charges are much higher than the national inflation targets for normal households, and unrealistic when performing budget planning.

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Operational Expenditure: Current versus MTREF period 2026/2027-2028/2029:

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)					
Vote Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote					
Vote 1 - Municipal Manager	17 772	17 839	18 114	19 230	20 273
1.1 - Executive	2 074	2 141	2 374	2 514	2 664
1.2 - Executive Support	897	898	948	1 002	1 066
1.3 - Internal Audit	2 363	2 363	1 905	2 026	2 156
1.4 - Council Expenditure	8 711	8 701	8 981	9 582	10 151
1.5 - IDP & Communication	1 898	1 899	1 989	2 113	2 245
1.6 - Performance & Risk Management	1 830	1 838	1 919	1 993	1 993
Vote 3 - Corporate Services	20 418	20 360	22 589	23 320	24 350
3.1 - Executive	1 447	1 541	1 838	1 884	1 948
3.2 - Corporate Support	5 048	5 296	6 269	6 466	6 665
3.3 - Human Resources	5 939	6 646	6 576	6 771	7 167
3.4 - Committee, Records & Councillor Support	4 293	4 295	4 210	4 365	4 592
3.5 - Information Services	3 690	2 581	3 696	3 834	3 978
Vote 4 - Finance	30 709	31 426	31 884	33 058	34 516
4.1 - Executive	1 419	1 416	1 649	1 751	1 859
4.2 - Financial Support	490	494	531	565	601
4.3 - Financial Services	20 628	21 218	21 793	22 359	23 169
4.4 - Revenue	23	47	54	54	54
4.5 - Payroll and Banking	3 742	3 746	2 860	3 041	3 233
4.6 - Supply Chain Management	4 406	4 505	4 998	5 289	5 600
Vote 5 - Community Services	237 868	240 991	251 546	222 546	116 912
5.1 - Executive	1 420	1 424	1 690	1 792	1 900
5.2 - Community Services Support	136	136	108	111	114
5.3 - Municipal Health	23 806	24 575	22 204	23 491	24 878
5.4 - Comprehensive Health	182	189	182	194	207
5.5 - Environmental Management	3 932	3 875	4 098	4 302	4 561
5.6 - Solid Waste	8 387	8 492	13 395	13 801	14 232
5.7 - Emergency Services	46 060	47 449	49 824	51 310	53 421
5.8 - LED, Tourism and Resorts	22 250	23 157	20 075	18 678	17 598
5.9 - Roads	131 694	131 694	139 970	108 867	-
Total Expenditure by Vote	306 767	310 616	324 133	298 154	196 051

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

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

Vote Description R thousand	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote					
Vote 1 - Municipal Manager	34 521	34 521	34 208	31 095	30 202
1.4 - Council Expenditure	34 521	34 521	34 208	31 095	30 202
Vote 3 - Corporate Services	47	240	541	548	556
3.2 - Corporate Support	47	47	47	47	47
3.3 - Human Resources	-	194	494	501	509
Vote 4 - Finance	79 673	81 993	80 547	81 703	84 189
4.3 - Financial Services	79 546	81 861	80 416	81 572	84 058
4.4 - Revenue	90	94	94	94	94
4.5 - Payroll en Banking	37	37	37	37	37
Vote 5 - Community Services	193 072	194 860	212 699	186 982	85 002
5.3 - Municipal Health	4 407	4 307	4 537	5 309	5 706
5.4 - Comprehensive Health	193	193	182	194	207
5.5 - Environmental Management	138	138	138	219	245
5.6 - Solid Waste	18 621	18 821	20 150	21 561	22 854
5.7 - Emergency Services	14 223	14 573	19 538	21 893	25 067
5.8 - LED, Tourism and Resorts	23 795	25 133	28 183	28 939	30 923
5.9 - Roads	131 694	131 694	139 970	108 867	-
Total Revenue by Vote	307 312	311 613	327 994	300 329	199 950

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	2026/27	2027/28	2028/29
Equitable share	R89,652,000	R91,575 000	R95,991,000

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

Analysis of E/Share	2026/27	2027/28	2027/28
Institutional component	R 16 942 123.00	R 16 135 748.00	R 18 047 072.00
Municipal Health	R 2 994 799.00	R 3 058 888.00	R 3 205 714.00
Fire and Disaster	R 6 789 078.00	R 6 943 364.00	R 7 267 214.00
RSC Levy	R 62 926 000.00	R 65 437 000.00	R 67 471 000.00
Equitable Share	R 89 652 000.00	R 91 575 000.00	R 95 991 000.00
RRAMS	R 3 232 000.00	R 3 361 000.00	R 3 465 000.00
FMG	R 1 200 000.00	R 1 300 000.00	R 1 500 000.00
EPWP	R 1 534 000.00	R -	R -
TOTAL DORA ALLOCATION	R 95 618 000.00	R 96 236 000.00	R 100 956 000.00

The equitable share distribution only increased with a concerned 1.5% from the 2025/2026 (R88 359 000) financial year. This causes a lot of risk for the municipality and raise concern for the sustainability in rendering services going forward.

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

Vote Description R thousand	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote					
Vote 1 - Municipal Manager	17 772	17 839	18 114	19 230	20 273
1.1 - Executive	2 074	2 141	2 374	2 514	2 664
1.2 - Executive Support	897	898	948	1 002	1 066
1.3 - Internal Audit	2 363	2 363	1 905	2 026	2 156
1.4 - Council Expenditure	8 711	8 701	8 981	9 582	10 151
1.5 - IDP & Communication	1 898	1 899	1 989	2 113	2 245
1.6 - Performance & Risk Management	1 830	1 838	1 919	1 993	1 993
Vote 3 - Corporate Services	20 418	20 360	22 589	23 320	24 350
3.1 - Executive	1 447	1 541	1 838	1 884	1 948
3.2 - Corporate Support	5 048	5 296	6 269	6 466	6 665
3.3 - Human Resources	5 939	6 646	6 576	6 771	7 167
3.4 - Committee, Records & Councillor Support	4 293	4 295	4 210	4 365	4 592
3.5 - Information Services	3 690	2 581	3 696	3 834	3 978
Vote 4 - Finance	30 709	31 426	31 884	33 058	34 516
4.1 - Executive	1 419	1 416	1 649	1 751	1 859
4.2 - Financial Support	490	494	531	565	601
4.3 - Financial Services	20 628	21 218	21 793	22 359	23 169
4.4 - Revenue	23	47	54	54	54
4.5 - Payroll en Banking	3 742	3 746	2 860	3 041	3 233
4.6 - Supply Chain Management	4 406	4 505	4 998	5 289	5 600
Vote 5 - Community Services	237 868	240 991	251 546	222 546	116 912
5.1 - Executive	1 420	1 424	1 690	1 792	1 900
5.2 - Community Services Support	136	136	108	111	114
5.3 - Municipal Health	23 806	24 575	22 204	23 491	24 878
5.4 - Comprehensive Health	182	189	182	194	207
5.5 - Environmental Management	3 932	3 875	4 098	4 302	4 561
5.6 - Solid Waste	8 387	8 492	13 395	13 801	14 232
5.7 - Emergency Services	46 060	47 449	49 824	51 310	53 421
5.8 - LED, Tourism and Resorts	22 250	23 157	20 075	18 678	17 598
5.9 - Roads	131 694	131 694	139 970	108 867	-
Total Expenditure by Vote	306 767	310 616	324 133	298 154	196 051
Surplus/(Deficit) for the year	545	997	3 860	2 175	3 899

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MTREF Revenue and Expenditure

Total operating revenue and expenditure **impact**, breakdown from the current financial year's latest adjustment budget (2025/2026) to the budget (2026/2027) per source:

Revenue per Directorate

Vote Description	Adjusted Budget	Budget Year 2026/27	% Change
Revenue by Vote			
Vote 1 - Municipal Manager	34 521	34 208	(0)
1.4 - Council Expenditure	34 521	34 208	-1%
Vote 3 - Corporate Services	240	541	125%
3.2 - Corporate Support	47	47	0%
3.3 - Human Resources	194	494	155%
Vote 4 - Finance	81 993	80 547	-2%
4.3 - Financial Services	81 861	80 416	-2%
4.4 - Revenue	94	94	0%
4.5 - Payroll en Banking	37	37	0%
Vote 5 - Community Services	194 860	212 699	9.2%
5.3 - Municipal Health	4 307	4 537	5%
5.4 - Comprehensive Health	193	182	-6%
5.5 - Enviromental Management	138	138	0%
5.6 - Solid Waste	18 821	20 150	7%
5.7 - Emergency Services	14 573	19 538	34%
5.8 - LED, Tourism and Resorts	25 133	28 183	12%
5.9 - Roads	131 694	139 970	6%
Total Revenue by Vote	311 613	327 994	5%

Primary Operating Budget revenue- and expenditure categories reflect the following.

The year-on-year revenue budget value increased with 5% (estimated 2026/27 vs. adjusted 2025/2026 budget): The majority in the increase is due to own revenue ,since the insignificant equitable share increase is not realistic to continue functioning normally.

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Expenditure per Directorate

Vote Description	Adjusted Budget	Budget Year 2026/27	% Change
Expenditure by Vote			
Vote 1 - Municipal Manager	17 839	18 114	1.5%
1.1 - Executive	2 141	2 374	10.9%
1.2 - Executive Support	898	948	5.6%
1.3 - Internal Audit	2 363	1 905	-19.4%
1.4 - Council Expenditure	8 701	8 981	3.2%
1.5 - IDP & Communication	1 899	1 989	4.7%
1.6 - Performance & Risk Management	1 838	1 919	4.4%
Vote 3 - Corporate Services	20 360	22 589	11%
3.1 - Executive	1 541	1 838	19%
3.2 - Corporate Support	5 296	6 269	18%
3.3 - Human Resources	6 646	6 576	-1%
3.4 - Committee, Records & Councillor Support	4 295	4 210	-2%
3.5 - Information Services	2 581	3 696	43%
Vote 4 - Finance	31 426	31 884	1%
4.1 - Executive	1 416	1 649	16%
4.2 - Financial Support	494	531	8%
4.3 - Financial Services	21 218	21 793	3%
4.4 - Revenue	47	54	15%
4.5 - Payroll en Banking	3 746	2 860	-24%
4.6 - Supply Chain Management	4 505	4 998	11%
Vote 5 - Community Services	240 991	251 546	4%
5.1 - Executive	1 424	1 690	19%
5.2 - Community Services Support	136	108	-20%
5.3 - Municipal Health	24 575	22 204	-10%
5.4 - Comprehensive Health	189	182	-4%
5.5 - Environmental Management	3 875	4 098	6%
5.6 - Solid Waste	8 492	13 395	58%
5.7 - Emergency Services	47 449	49 824	5%
5.8 - LED, Tourism and Resorts	23 157	20 075	-13%
5.9 - Roads	131 694	139 970	6%
Total Expenditure by Vote	310 616	324 133	4%

The year-on-year expenditure budget value increased with 4% (estimated 2026/27 vs. adjusted 2025/2026 budget): The majority in the increase is due to the employee and remuneration related cost, however in line with the inflationary projections.

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Budget position – ODM (Excluding Roads Agency)

SUMMARY INCOME & EXPENDITURE 2026/2027 MTREF EXCLUDING ROADS AGENCY

Revenue by Source	Adjustment Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28	Original Budget 2028/29
Service charges - Water	R 25 000.00	R -	R -	R -
Service charges - Waste Water Management	R 900 000.00	R 990 000.00	R 1 059 300.00	R 1 133 451.00
Service charges - Waste Management	R 18 821 064.00	R 20 150 321.00	R 21 560 844.00	R 22 854 495.00
Sales of Goods and Rendering of Services	R 13 303 224.00	R 17 872 302.00	R 21 491 685.00	R 24 794 464.00
Agency services	R 13 950 699.00	R 14 605 528.00	R 11 359 985.00	R -
Interest earned from Receivables	R 322 000.00	R 353 800.00	R 378 286.00	R 404 486.00
Interest earned from Current and Non Current Assets	R 9 202 000.00	R 9 500 000.00	R 9 500 000.00	R 9 500 000.00
Rental from Fixed Assets	R 16 164 520.00	R 18 377 000.00	R 20 140 960.00	R 21 505 678.00
Licences or Permits	R 1 344 500.00	R 1 531 170.00	R 2 000 000.00	R 2 200 000.00
Operational Revenue	R 1 678 761.00	R 1 760 889.00	R 2 440 664.00	R 2 632 129.00
Transfer and subsidies - Operational	R 100 599 341.00	R 97 424 000.00	R 97 931 000.00	R 102 769 825.00
Transfers and subsidies - Capital (monetary allocations)	R 947 983.00	R 2 799 000.00	R -	R -
Gains on disposal of Fixed and Intangible Assets	R 2 660 000.00	R 2 660 000.00	R 3 599 656.00	R 12 155 185.00
R 179 919 092.00	R 188 024 010.00	R 191 462 380.00	R 199 949 713.00	

Expenditure by Type	Adjustment Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28	Original Budget 2028/29
Employee related costs	R 101 549 525.00	R 109 776 209.00	R 116 525 027.00	R 123 921 563.00
Remuneration of councillors	R 7 136 333.00	R 7 422 516.00	R 7 904 986.00	R 8 418 816.00
Inventory consumed	R 4 393 041.00	R 4 244 771.00	R 4 320 345.00	R 4 400 203.00
Debt impairment	R 100 000.00	R 100 000.00	R 100 000.00	R 100 000.00
Depreciation, amortisation and impairment	R 3 669 786.00	R 3 727 000.00	R 3 727 000.00	R 3 840 000.00
Interest, Dividends and Rent on Land	R 1 097 236.00	R 3 137 236.00	R 3 073 398.00	R 3 011 626.00
Contracted services	R 33 963 998.00	R 28 706 227.00	R 26 232 540.00	R 26 032 302.00
Transfers and subsidies	R -	R -	R -	R -
Operational cost	R 27 012 143.00	R 27 049 606.00	R 27 404 084.00	R 26 326 209.00
R 178 922 062.00	R 184 163 565.00	R 189 287 380.00	R 196 050 719.00	

Surplus/(Deficit) R 997 030.00 R 3 860 445.00 R 2 175 000.00 R 3 898 994.00

Budget position – Roads Agency

SUMMARY INCOME & EXPENDITURE 2026/2027 MTREF ROADS AGENCY

Revenue by Source	Adjustment Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28	Original Budget 2028/29
Sales of Goods and Rendering of Services	R 131 694 196.00	R 139 969 643.00	R 108 866 518.00	R -
R 131 694 196.00	R 139 969 643.00	R 108 866 518.00	R -	

Expenditure by Type	Adjustment Budget 2025/26	Original Budget 2026/27	Original Budget 2027/28	Original Budget 2028/29
Employee related costs	R 70 703 000.00	R 76 233 000.00	R 60 891 118.00	R -
Remuneration of councillors	R -	R -	R -	R -
Inventory consumed	R 40 666 196.00	R 42 210 000.00	R 30 756 235.00	R -
Debt impairment	R -	R -	R -	R -
Depreciation, amortisation and impairment	R -	R 123 000.00	R 123 000.00	R -
Interest, Dividends and Rent on Land	R 330 000.00	R 350 000.00	R 279 563.00	R -
Contracted services	R 4 705 000.00	R 5 353 143.00	R 4 275 825.00	R -
Transfers and subsidies	R 895 000.00	R 1 000 000.00	R 798 750.00	R -
Operational cost	R 14 395 000.00	R 14 700 500.00	R 11 742 027.00	R -
R 131 694 196.00	R 139 969 643.00	R 108 866 518.00	R -	

Surplus/(Deficit) R - R

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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 134 of 2026 (March 2026) CPI for 2026 is projected at 3.4%.

In terms of the Upper limits for Senior Managers, a reviewed calculation and cost of living adjustment was published for the 2025/26 financial year and onwards.

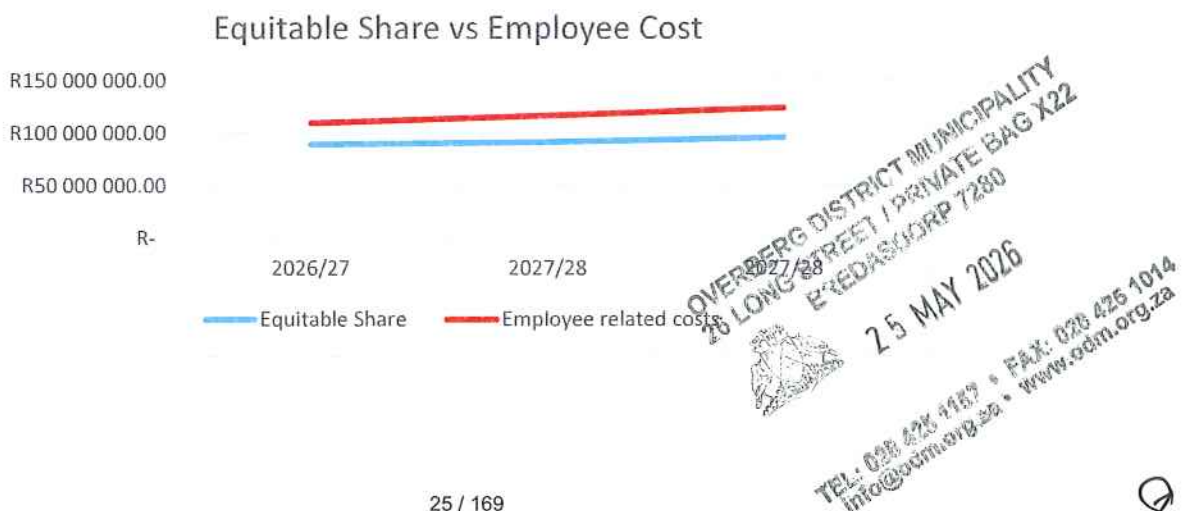
The effect on the Budget if 3.4% (NT-CPI 2026/2027) is considered (with the minimum as per the bargaining council 4%+0.75% for the 2026/27 financial year in addition to, a notch increase provision of 1.5% added. The accumulated amount (including only critical vacancies will result in a total cost of **R109 776 209** (excluding Roads Agency) and including an increase on the Sect 57 appointee's employee cost. :

The Budget Steering committee 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 an 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:



As illustrated above, it is evident that the municipality cannot operate solely with the equitable share to pay remuneration commitments to staff (excluding roads), since the allocation is insufficient in this regard. Other own revenue sources and agency services assist in filling the shortage gap. Employee cost already accounts to over 59% of the total revenue (excluding the roads agency, however including the agency service revenue. This gap is unfortunately growing bigger every year and causes great risk for the future sustainability.

Employee cost projections:

ODM total employee cost (including roads) versus expenditure ratio



***Note the 2028/29 financial year, the road’s function is not included in the budget.

ODM total employee cost (excluding roads) to total expenditure ratio



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CAPITAL BUDGET

The ODM funding and reserve policy determines as follows:

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. The landfill development project will be financed from a funding mix between borrowings and own funding. Some projects will be funded from grant funding.

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 R6 912 487 was contributed to the CRR to the initial R21 000 000 reserve. In 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 2026/2027-2028/2029 MTREF period will be funded as per table below.

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Type	Funding Sources	BUDGET 2026/27	BUDGET 2027/28	BUDGET 2028/29
CRR	Capital Replacement Reserve	R4 827 100	R2 780 000	R2 350 000
2	Revenue	R0	R0	R0
LOANS	External Loans	R20 800 000	R2 900 000	R0
GRANTS	Grants	R2 799 000	R0	R0
5	Private Contributions	R0	R0	R0
	TOTAL	R28 426 100	R5 680 000	R2 350 000

Capital Projects for the 2026/2027-2028/2029 MTREF period is illustrated on the table below.

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 department of the municipality, as per the strategic objectives.

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OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29

UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	BUDGET2027/28	BUDGET 2028/29
DIRECTORATE: MUNICIPAL MANAGER OFFICE						
			TOTAL	R0	R0	R0
DIRECTORATE: CORPORATE SERVICES						
1	Corporate Support	CRR	DC3_Trailer	25 000		
				R25 000	R0	R0
ICT SERVICES						
2	ICT SERVICES	CRR	DC3_Computers and Computer Equipment	450 000	400 000	700 000
3	ICT SERVICES	CRR	DC3_Network cable roll stand	13 000	-	-
4	ICT SERVICES	CRR	DC3_Alarm and cameras	200 000	-	-
			TOTAL	R663 000.00	R400 000.00	R700 000.00
DIRECTORATE: FINANCIAL SERVICES						
			TOTAL	R0	R0	R0
DIRECTORATE: COMMUNITY SERVICES						
5	EMERGENCY SERVICES	CRR	New Vehicle	2 000 000	1 500 000	1 000 000
6	EMERGENCY SERVICES	CRR	Refurbishing of vehicles	200 000	200 000	200 000
7	EMERGENCY SERVICES	CRR	Bunker Clothing	300 000	300 000	250 000
8	EMERGENCY SERVICES	CRR	Office Furniture and Appliances	30 000	30 000	30 000
9	EMERGENCY SERVICES	CRR	DC3_Rescue Equipment	150 000	150 000	150 000
10	EMERGENCY SERVICES	GRANTS	Water Resilience Grant	1 500 000		
11	EMERGENCY SERVICES	GRANTS	Fire Capacity Grant	1 299 000		
			TOTAL	R5 479 000	R2 180 000	R1 630 000
ENVIRONMENTAL MANAGEMENT SERVICES						
12	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	4x4 fitment of bulbar and winch	35 000		
13	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Towbar	10 000		
14	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Off road tire pump	3 000		
15	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Measuring wheel	2 700		
			TOTAL	R50 700	R0	R0
LED, TOURISM, RESORTS AND EPWP						
16	LED, TOURISM, RESORTS AND EPWP	CRR	Gas Conversion(Ablution x2)	180 000	180 000	
			TOTAL	R180 000	R180 000	R0
MUNICIPAL HEALTH SERVICES						
17	MUNICIPAL HEALTH SERVICES	CRR	Furniture	30 000	20 000	20 000
18	MUNICIPAL HEALTH SERVICES	CRR	Building	1 198 400		
			TOTAL	R1 228 400	R20 000	R20 000
SOLID WASTE MANAGEMENT						
19	SOLID WASTE MANAGEMENT	LOANS	DC3_Cell 5	R20 800 000	R2 900 000	
			TOTAL	R20 800 000	R2 900 000	
			GRAND TOTAL	R28 426 100.00	R5 680 000.00	R2 350 000.00


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4. Budget Tables

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	11 589	15 748	18 738	18 771	19 746	19 746	19 746	21 140	22 620	23 988
Investment revenue	5 904	8 163	8 052	9 202	9 202	9 202	9 202	9 500	9 500	9 500
Transfer and subsidies - Operational	89 723	90 496	91 538	98 798	100 599	100 599	100 599	97 424	97 931	102 770
Other own revenue	160 881	169 114	181 314	180 041	181 118	181 118	181 118	197 130	170 278	63 692
Total Revenue (excluding capital transfers and contributions)	268 097	283 521	299 642	306 812	310 665	310 665	310 665	325 195	300 329	199 950
Employee costs	134 415	145 558	160 838	173 064	172 253	172 253	172 253	186 009	177 416	123 922
Remuneration of councillors	6 195	6 763	6 883	7 136	7 136	7 136	7 136	7 423	7 905	8 419
Depreciation, amortisation and impairment	4 005	4 497	5 909	3 697	3 670	3 670	3 670	3 850	3 850	3 840
Interest, Dividends and Rent on Land	3 006	2 255	1 918	1 427	1 427	1 427	1 427	3 487	3 353	3 012
Inventory consumed and bulk purchases	47 879	48 046	50 254	44 121	45 059	45 059	45 059	46 455	35 077	4 400
Transfers and subsidies	1 811	2 300	4 973	1 000	895	895	895	1 000	799	-
Other expenditure	58 823	59 230	69 356	76 322	80 176	80 176	80 176	75 909	69 754	52 458
Total Expenditure	256 134	268 649	300 132	306 767	310 616	310 616	310 616	324 133	298 154	196 051
Surplus/(Deficit)	11 963	14 872	(490)	45	49	49	49	1 061	2 175	3 899
Transfers and subsidies - capital (monetary allocations)	1 219	1 961	3 031	500	948	948	948	2 799	-	-
Transfers and subsidies - capital (in-kind)	85	17	3 099	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13 267	16 850	5 640	545	997	997	997	3 860	2 175	3 899
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 267	16 850	5 640	545	997	997	997	3 860	2 175	3 899
Capital expenditure & funds sources										
Capital expenditure	7 671	12 191	15 405	14 878	40 035	40 035	40 035	28 426	4 180	3 850
Transfers recognised - capital	1 219	1 961	3 031	500	948	948	948	2 799	-	-
Borrowing	367	4 487	265	9 200	33 500	33 500	33 500	20 800	2 900	-
Internally generated funds	6 085	5 742	12 109	5 178	5 587	5 587	5 587	4 827	1 280	3 850
Total sources of capital funds	7 671	12 191	15 405	14 878	40 035	40 035	40 035	28 426	4 180	3 850
Financial position										
Total current assets	98 400	92 116	93 523	78 921	85 531	85 531	85 531	83 350	88 794	91 338
Total non current assets	107 685	115 368	127 173	138 329	164 286	164 286	164 286	189 751	191 323	192 897
Total current liabilities	44 796	33 807	38 464	32 583	33 435	33 435	33 435	35 100	38 193	41 341
Total non current liabilities	61 074	56 611	59 527	63 289	92 679	92 679	92 679	110 438	112 186	109 257
Community wealth/Equity	100 215	117 066	122 705	121 378	123 703	123 703	123 703	127 563	129 738	133 637
Cash flows										
Net cash from (used) operating	44 783	6 917	16 824	2 140	1 241	1 241	1 241	7 376	5 929	(987)
Net cash from (used) investing	2 852	(11 902)	(10 878)	(12 218)	(37 375)	(37 375)	(37 375)	(25 766)	(580)	8 305
Net cash from (used) financing	(4 631)	(5 367)	(4 704)	2 099	27 899	27 899	27 899	16 205	(20)	(4 920)
Cash/cash equivalents at the year end	87 936	77 584	78 826	64 346	70 590	70 590	70 590	68 406	73 734	76 132
Cash backing/surplus reconciliation										
Cash and investments available	87 936	77 584	78 826	64 346	70 590	70 590	70 590	68 406	73 734	76 132
Application of cash and investments	(7 702)	(17 520)	(22 896)	(25 439)	(26 701)	(26 701)	(26 701)	(30 917)	(33 412)	(46 767)
Balance - surplus (shortfall)	95 638	95 104	101 722	89 785	97 292	97 292	97 292	99 323	107 146	122 899
Asset management										
Asset register summary (MDV)	87 388	94 548	103 981	115 278	140 346	140 346	140 346	164 922	165 252	165 262
Depreciation	4 005	4 497	5 909	3 697	3 670	3 670	3 670	3 850	3 850	3 840
Renewal and Upgrading of Existing Assets	1 783	7 225	6 678	12 549	37 244	37 244	37 244	22 185	4 180	1 350
Repairs and Maintenance	8 933	4 997	5 708	10 262	9 259	9 259	9 259	9 856	9 965	10 281
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
<i>Governance and administration</i>		112 420	117 162	110 862	114 240	116 754	116 754	115 295	113 347	114 948
Executive and council		12 247	13 632	21 831	34 521	34 521	34 521	34 208	31 095	30 202
Finance and administration		100 173	103 530	89 031	79 720	82 233	82 233	81 087	82 252	84 746
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25 645	27 493	39 538	42 619	44 207	44 207	52 441	56 335	61 902
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		18 889	21 241	22 666	23 795	25 133	25 133	28 183	28 939	30 923
Public safety		5 854	5 325	14 263	14 223	14 573	14 573	19 538	21 893	25 067
Housing		-	-	-	-	-	-	-	-	-
Health		902	926	2 609	4 600	4 500	4 500	4 719	5 503	5 912
<i>Economic and environmental services</i>		119 762	125 883	137 433	131 832	131 832	131 832	140 107	109 086	245
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		119 725	126 874	137 425	131 694	131 694	131 694	139 970	108 867	-
Environmental protection		37	10	8	138	138	138	138	219	245
<i>Trading services</i>		11 575	14 961	17 939	18 621	18 821	18 821	20 150	21 561	22 854
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 575	14 961	17 939	18 621	18 821	18 821	20 150	21 561	22 854
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	269 402	285 506	305 772	307 312	311 613	311 613	327 994	300 329	199 950
Expenditure - Functional										
<i>Governance and administration</i>		55 769	58 260	68 152	68 556	69 285	69 285	72 397	75 398	78 908
Executive and council		10 438	11 273	11 311	11 682	11 739	11 739	12 302	13 098	13 880
Finance and administration		43 736	45 250	54 914	54 512	55 183	55 183	58 190	60 274	62 873
Internal audit		1 595	1 737	1 926	2 363	2 363	2 363	1 905	2 026	2 156
<i>Community and public safety</i>		71 825	76 033	85 349	92 299	95 370	95 370	92 285	93 673	96 104
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		16 601	17 227	21 191	22 250	23 157	23 157	20 075	18 678	17 598
Public safety		37 740	40 713	45 079	46 060	47 449	47 449	49 824	51 310	53 421
Housing		-	-	-	-	-	-	-	-	-
Health		17 484	18 094	19 080	23 989	24 764	24 764	22 386	23 685	25 084
<i>Economic and environmental services</i>		119 257	125 424	137 693	137 524	137 469	137 469	146 056	115 281	6 806
Planning and development		1 415	1 588	1 774	1 898	1 899	1 899	1 989	2 113	2 245
Road transport		114 791	120 627	131 880	131 694	131 694	131 694	139 970	108 867	-
Environmental protection		3 051	3 210	3 439	3 932	3 875	3 875	4 098	4 302	4 561
<i>Trading services</i>		9 283	8 932	9 538	8 387	8 492	8 492	13 395	13 801	14 232
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		9 283	8 932	9 538	8 387	8 492	8 492	13 395	13 801	14 232
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	256 134	268 649	300 132	306 767	310 616	310 616	324 133	298 154	196 051
Surplus/(Deficit) for the year		13 267	16 856	5 640	545	997	997	3 860	2 175	3 899

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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)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		12 247	13 632	21 831	34 521	34 521	34 521	34 208	31 095	30 202
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		33	101	42	47	240	240	541	548	556
Vote 4 - Finance		100 140	103 429	88 989	79 673	81 993	81 993	80 547	81 703	84 189
Vote 5 - Community Services		156 982	168 337	194 910	193 072	194 860	194 860	212 699	186 982	85 002
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	269 402	285 500	305 772	307 312	311 613	311 613	327 994	300 329	199 950
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		14 582	15 973	16 759	17 772	17 839	17 839	18 114	19 230	20 273
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		13 513	15 596	18 949	20 418	20 360	20 360	22 589	23 320	24 350
Vote 4 - Finance		27 630	26 841	32 642	30 709	31 426	31 426	31 884	33 058	34 516
Vote 5 - Community Services		200 400	210 239	231 782	237 868	240 991	240 991	251 546	222 546	116 912
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	256 134	268 649	300 132	306 767	310 616	310 616	324 133	298 154	196 951
Surplus/(Deficit) for the year	2	13 267	16 850	5 640	545	997	997	3 860	2 175	3 899

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TABLE A4 - Budget Financial Performance (Revenue & Expenditure)

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

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand					
Revenue					
Exchange Revenue					
Service charges - Water	-	25	-	-	-
Service charges - Waste Water Management	150	900	990	1 059	1 133
Service charges - Waste Management	18 621	18 821	20 150	21 561	22 854
Sale of Goods and Rendering of Services	144 147	144 997	157 842	130 358	24 794
Agency services	13 951	13 951	14 606	11 360	-
Interest earned from Receivables	318	322	354	378	404
Interest earned from Current and Non Current Assets	9 202	9 202	9 500	9 500	9 500
Rental from Fixed Assets	16 165	16 165	18 377	20 141	21 506
Licence and permits	1 445	1 345	1 531	2 000	2 200
Operational Revenue	1 356	1 679	1 761	2 441	2 632
Non-Exchange Revenue					
Transfer and subsidies - Operational	98 798	100 599	97 424	97 931	102 770
Gains on disposal of Fixed and Intangible Assets	2 660	2 660	2 660	3 600	12 155
Total Revenue (excluding capital transfers and contribution)	306 812	310 665	325 195	300 329	199 950
Expenditure					
Employee related costs	173 064	172 253	186 009	177 416	123 922
Remuneration of councillors	7 136	7 136	7 423	7 905	8 419
Inventory consumed	44 121	45 059	46 455	35 077	4 400
Debt impairment	100	100	100	100	100
Depreciation, amortisation and impairment	3 697	3 670	3 850	3 850	3 840
Interest, Dividends and Rent on Land	1 427	1 427	3 487	3 353	3 012
Contracted services	35 245	38 669	34 059	30 508	26 032
Transfers and subsidies	1 000	895	1 000	799	-
Operational costs	40 976	41 407	41 750	39 146	26 326
Total Expenditure	306 767	310 616	324 133	298 154	196 051
Surplus/(Deficit)	45	49	1 061	2 175	3 899
Transfers and subsidies - capital (monetary allocations)	500	948	2 799	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	545	997	3 860	2 175	3 899
Income Tax	-	-	-	-	-
Surplus/(Deficit) after income tax	545	997	3 860	2 175	3 899
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	545	997	3 860	2 175	3 899
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-
Intercompany /Parent subsidiary transactions	-	-	-	-	-
Surplus/(Deficit) for the year	545	997	3 860	2 175	3 899

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TABLE A5 – Capital Expenditure Budget by Vote and Funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		580	468	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		367	4 487	1 600	9 200	33 650	33 650	33 650	20 800	2 900	-
Capital multi-year expenditure sub-total	7	946	4 955	1 600	9 200	33 650	33 650	33 650	20 800	2 900	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		13	2	14	23	22	22	22	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		887	1 619	1 179	2 675	1 547	1 547	1 547	688	400	700
Vote 4 - Finance		3	18	30	42	42	42	42	-	-	-
Vote 5 - Community Services		5 821	5 596	12 583	2 938	4 774	4 774	4 774	6 938	880	3 150
Capital single-year expenditure sub-total		6 724	7 235	13 805	5 678	6 385	6 385	6 385	7 626	1 280	3 850
Total Capital Expenditure - Vote		7 671	12 191	15 405	14 878	40 035	40 035	40 035	28 426	4 180	3 850
Capital Expenditure - Functional											
Governance and administration		1 477	2 106	1 208	2 720	1 591	1 591	1 591	688	400	700
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		1 477	2 106	1 208	2 720	1 591	1 591	1 591	688	400	700
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5 752	5 524	10 782	2 700	4 886	4 886	4 886	6 887	880	3 150
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 743	376	1 626	250	523	523	523	180	180	-
Public safety		3 953	5 111	8 975	1 700	2 519	2 519	2 519	5 479	680	3 130
Housing		-	-	-	-	-	-	-	-	-	-
Health		56	37	180	750	1 845	1 845	1 845	1 228	20	20
Economic and environmental services		75	7	488	258	58	58	58	51	-	-
Planning and development		13	2	14	20	20	20	20	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		62	4	475	238	38	38	38	51	-	-
Trading services		367	4 555	2 927	9 200	33 500	33 500	33 500	20 800	2 900	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		367	4 555	2 927	9 200	33 500	33 500	33 500	20 800	2 900	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	7 671	12 191	15 405	14 878	40 035	40 035	40 035	28 426	4 180	3 850
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		1 219	1 961	3 031	500	948	948	948	2 799	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 219	1 961	3 031	500	948	948	948	2 799	-	-
Borrowing	6	367	4 487	265	9 200	33 500	33 500	33 500	20 800	2 900	-
Internally generated funds	7	6 085	5 742	12 109	5 178	5 587	5 587	5 587	4 827	1 280	3 850
Total Capital Funding	7	7 671	12 191	15 405	14 878	40 035	40 035	40 035	28 426	4 180	3 850

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TABLE A6 – Budget Position

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	87 936	77 584	78 826	64 346	70 580	70 580	70 590	68 406	73 734	76 132
Short term investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	6 001	9 861	9 963	8 661	9 963	9 963	9 963	9 963	9 963	9 963
Receivables from non-exchange transactions	3	548	560	605	560	605	605	605	605	605	605
Current portion of non-current receivables	4	1 863	2 040	2 073	2 283	2 317	2 317	2 317	2 320	2 436	2 582
Inventory	6	1 571	1 767	1 263	1 767	1 263	1 263	1 263	1 263	1 263	1 263
VAT Receivable	6	481	303	703	303	793	793	793	793	793	793
Other current assets	7	-	-	-	-	-	-	-	-	-	-
Total current assets		98 400	92 116	93 523	78 921	85 531	85 531	85 531	83 350	88 794	91 338
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	12 797	12 797	12 797	12 782	12 782	12 782	12 782	12 701	12 620	12 539
Property, plant and equipment	10	74 587	81 677	91 015	101 897	127 148	127 148	127 148	151 957	162 520	162 718
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	-	-	-	-	-	-	-
Intangible assets	14	5	74	169	600	417	417	417	265	113	6
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	20 297	20 820	23 192	23 061	23 940	23 940	23 940	24 829	26 070	27 635
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		107 685	115 368	127 173	138 328	164 286	164 286	164 286	189 761	191 323	192 897
TOTAL ASSETS		206 085	207 484	220 696	217 250	249 817	249 817	249 817	273 111	280 117	284 235
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	5 365	4 704	5 141	2 297	2 297	2 297	2 297	2 920	4 920	6 920
Consumer deposits	19	8	8	8	8	8	8	8	8	8	8
Trade and other payables from exchange transactions	20	19 432	7 920	6 999	7 866	6 999	6 999	6 999	6 999	6 999	6 999
Trade and other payables from non-exchange transaction	21	3 922	3 585	6 479	2 527	3 303	3 303	3 303	3 303	3 303	3 303
Provision	22	12 038	13 316	15 563	14 961	16 341	16 341	16 341	17 158	18 016	16 917
VAT Payable	23	-	-	-	-	-	-	-	-	-	-
Other current liabilities	24	4 031	4 275	4 273	4 803	4 487	4 487	4 487	4 711	4 947	5 194
Total current liabilities		44 786	33 867	38 464	32 583	33 435	33 435	33 435	35 160	38 193	41 341
Non current liabilities											
Financial liabilities	25	11 225	6 510	1 377	7 820	32 120	32 120	32 120	47 703	45 683	38 763
Provision	26	1 248	1 551	3 161	1 677	3 368	3 368	3 368	3 576	3 783	4 022
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	48 601	48 541	54 988	63 592	57 191	57 191	57 191	59 160	62 710	66 472
Total non current liabilities		61 074	56 611	60 527	63 289	62 679	62 679	62 679	110 438	112 186	109 257
TOTAL LIABILITIES		105 870	90 478	99 991	95 872	126 114	126 114	126 114	145 598	150 379	150 598
NET ASSETS		100 215	117 006	120 705	121 378	123 703	123 703	123 703	127 513	129 738	133 637
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	79 215	95 066	101 705	100 378	102 703	102 703	102 703	106 563	108 738	112 637
Reserves and funds	30	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	100 215	117 066	122 705	121 378	123 703	123 703	123 703	127 563	129 738	133 637

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TABLE A7 – Budget Cash flows

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		12 132	15 280	19 461	18 771	19 746	19 746	19 746	21 140	22 620	23 988
Other revenue		167 761	149 671	177 835	177 063	178 036	178 036	178 036	194 017	166 200	51 032
Transfers and Subsidies - Operational	1	89 637	91 972	95 926	98 798	98 798	98 798	98 798	97 424	97 931	102 770
Transfers and Subsidies - Capital	1	2 063	1 620	3 072	500	500	500	500	2 799	-	-
Interest		5 449	8 405	8 341	9 520	9 524	9 524	9 524	9 854	9 878	9 904
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(228 927)	(256 144)	(282 745)	(289 252)	(302 114)	(302 114)	(302 114)	(314 358)	(287 502)	(186 382)
Finance charges		(2 172)	(1 586)	(1 019)	(460)	(1 427)	(1 427)	(1 427)	(2 500)	(2 400)	(2 300)
Transfers and Subsidies	1	(1 159)	(2 300)	(4 047)	(2 800)	(1 821)	(1 821)	(1 821)	(1 000)	(799)	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		44 783	6 917	16 824	2 140	1 241	1 241	1 241	7 376	5 929	(987)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		10 435	-	-	2 660	2 660	2 660	2 660	2 660	3 600	12 155
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(7 583)	(11 902)	(10 878)	(14 878)	(40 035)	(40 035)	(40 035)	(28 426)	(4 160)	(3 850)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 852	(11 902)	(10 878)	(12 218)	(37 375)	(37 375)	(37 375)	(25 766)	(580)	8 305
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	9 200	33 500	33 500	33 500	20 800	2 900	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(4 631)	(5 367)	(4 704)	(7 101)	(5 601)	(5 601)	(5 601)	(4 595)	(2 920)	(4 920)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 631)	(5 367)	(4 704)	2 099	27 899	27 899	27 899	16 205	(20)	(4 920)
NET INCREASE/ (DECREASE) IN CASH HELD		43 005	(10 352)	1 242	(7 979)	(8 236)	(8 236)	(8 236)	(2 185)	5 328	2 398
Cash/cash equivalents at the year begin:	2	44 931	87 936	77 584	72 325	78 826	78 826	78 826	70 590	68 406	73 734
Cash/cash equivalents at the year end:	2	87 936	77 584	78 826	64 346	70 590	70 590	70 590	68 406	73 734	76 132

TABLE A8 – Cash back reserves/accumulated surplus provision.

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	87 936	77 584	78 826	64 346	70 590	70 590	70 590	68 406	73 734	76 132
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		87 936	77 584	78 826	64 346	70 590	70 590	70 590	68 406	73 734	76 132
Application of cash and investments											
Unspent conditional transfers		3 922	3 585	5 553	2 527	3 303	3 303	3 303	3 303	3 303	3 303
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(11 624)	(21 104)	(28 448)	(27 966)	(30 004)	(30 004)	(30 004)	(34 220)	(36 715)	(50 070)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(7 702)	(17 520)	(22 896)	(25 439)	(26 701)	(26 701)	(26 701)	(30 917)	(33 412)	(46 767)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Ben		95 638	95 104	101 722	89 785	97 292	97 292	97 292	99 323	107 146	122 899
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Ben		95 638	95 104	101 722	89 785	97 292	97 292	97 292	99 323	107 146	122 899

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TABLE A9 – Asset Management

DC3 Overberg - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	5 868	4 968	8 728	2 329	2 791	2 791	6 241	-	2 500
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	3	160	152	152	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	3	160	152	152	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	67	-	-	115	115	1 198	-	-
Housing		-	3	-	-	-	-	-	-	-
Other Assets		-	70	-	-	115	115	1 198	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	135	450	250	250	-	-	-
Intangible Assets		-	-	135	450	250	250	-	-	-
Computer Equipment		324	96	89	20	20	20	-	-	-
Furniture and Office Equipment		30	2	94	182	268	268	213	-	-
Machinery and Equipment		1 961	1 421	4 396	407	407	407	6	-	-
Transport Assets		3 574	3 376	4 011	1 100	1 580	1 580	4 824	-	2 500
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	848	1 555	3 581	1 325	1 607	1 607	710	700	650
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	88	1 428	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	88	1 428	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		341	313	-	-	-	-	-	-	-
Furniture and Office Equipment		384	471	481	1 175	1 207	1 207	60	50	50
Machinery and Equipment		24	33	71	150	406	400	450	450	406
Transport Assets		80	670	1 601	-	-	-	260	260	200
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	934	6 670	3 097	11 224	35 637	35 637	21 475	3 480	760

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Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm Water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	119	119	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	367	4 487	1 499	9 200	33 500	33 500	20 800	2 900	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	367	4 487	1 499	9 200	33 619	33 619	20 800	2 900	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	44	262	67	-	-	-	-	-	-
Operational Buildings	44	262	67	-	-	-	-	-	-
Housing	523	167	297	-	150	150	180	180	-
Other Assets	567	429	364	-	150	150	180	180	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	754	555	263	103	103	-	-	-
Furniture and Office Equipment	-	-	166	1 200	1 200	1 200	450	400	700
Machinery and Equipment	-	-	90	150	154	154	-	-	-
Transport Assets	-	-	424	411	411	411	45	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	7 671	12 191	15 405	14 878	40 035	40 035	28 426	4 180	3 850
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm Water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	119	119	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	3	160	152	152	-	-	-
Solid Waste Infrastructure	367	4 556	2 927	9 200	33 500	33 500	20 800	2 900	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	367	4 556	2 930	9 360	33 771	33 771	20 800	2 900	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	44	329	67	-	115	115	1 198	-	-
Operational Buildings	44	329	67	-	115	115	1 198	-	-
Housing	523	170	297	-	150	150	180	180	-
Other Assets	567	499	364	-	265	265	1 378	180	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	135	450	250	250	-	-	-
Intangible Assets	-	-	135	450	250	250	-	-	-
Computer Equipment	655	1 183	644	283	123	123	-	-	-
Furniture and Office Equipment	424	473	741	2 567	2 675	2 675	723	450	750
Machinery and Equipment	1 885	1 454	4 557	707	961	961	456	450	400
Transport Assets	3 664	4 046	6 035	1 511	1 991	1 991	5 059	200	2 700
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	7 671	12 191	15 405	14 878	40 035	40 035	28 426	4 180	3 850

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ASSET REGISTER SUMMARY - PPE (WDV)		5	87 388	94 548	103 981	115 278	140 346	140 346	164 922	165 252	165 262
	<i>Roads Infrastructure</i>		1 017	945	458	945	458	458	458	458	458
	<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Electrical Infrastructure</i>		138	268	250	393	369	389	389	369	369
	<i>Water Supply Infrastructure</i>		1 502	1 395	676	1 395	676	676	676	676	676
	<i>Sanitation Infrastructure</i>		998	1 076	676	1 396	829	829	829	829	829
	<i>Solid Waste Infrastructure</i>		25 000	28 297	30 406	38 430	63 619	63 619	83 410	85 301	84 292
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
	Infrastructure		28 656	31 980	32 467	42 558	65 951	65 951	85 742	87 633	86 624
	Community Assets		10	13	12	13	12	12	12	12	12
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Investment properties		12 797	12 797	12 797	12 768	12 782	12 782	12 701	12 620	12 539
	Other Assets		11 921	11 949	12 547	11 814	12 377	12 377	13 355	13 135	12 776
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Intangible Assets		5	74	169	600	417	417	265	113	6
	Computer Equipment		1 923	2 733	2 896	2 918	2 522	2 522	1 878	1 234	590
	Furniture and Office Equipment		4 055	3 976	3 813	6 524	6 012	6 012	5 443	4 601	3 982
	Machinery and Equipment		5 610	6 378	8 023	9 353	8 952	8 952	9 317	9 676	9 986
	Transport Assets		17 413	19 580	25 649	23 731	25 715	25 715	30 603	30 622	33 141
	Land		4 999	5 057	5 608	4 999	5 608	5 608	5 608	5 608	5 608
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	87 388	94 548	103 981	115 278	140 346	140 346	164 922	165 252	165 262
EXPENDITURE OTHER ITEMS			12 938	9 493	11 617	13 959	12 929	12 929	13 706	13 815	14 121
	Depreciation	7	4 005	4 497	5 909	3 697	3 670	3 670	3 850	3 850	3 840
	Repairs and Maintenance by Asset Class	3	8 933	4 997	5 708	10 262	9 259	9 259	9 856	9 965	10 281
	<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>		6 037	1 524	1 872	6 578	4 578	4 578	6 399	6 719	7 054
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
	Infrastructure		6 037	1 524	1 872	6 578	4 578	4 578	6 399	6 719	7 054
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
	<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	<i>Operational Buildings</i>		879	1 111	1 417	1 294	1 370	1 370	1 006	800	750
	<i>Housing</i>		5	2	-	5	5	5	-	-	-
	Other Assets		884	1 113	1 417	1 299	1 375	1 375	1 006	800	750
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
	<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		262	209	225	610	426	426	627	633	653
	Transport Assets		1 750	2 150	2 194	1 775	2 880	2 880	1 825	1 814	1 824
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	<i>Mature</i>		-	-	-	-	-	-	-	-	-
	<i>Immature</i>		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			12 938	9 493	11 617	13 959	12 929	12 929	13 706	13 815	14 121

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TABLE A10 – Service Delivery Measurement

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	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		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
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)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
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)										
Revenue cost of subsidised services provided (R'000)	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	6									
Other										
Total revenue cost of subsidised services provided										

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PART 2 – SUPPORTING DOCUMENTATION

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1. Overview of Annual Budget Process

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 2026/2027 budget cycle was approved by Council in August 2025, 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 30 March 2026, local input was solicited via notices published in all major newspapers across the region. While the budget was placed on the municipal website at 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 was considered for incorporation as part of the final budget approval process.

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The following activities was schedule with the finalisation of the budget:

<u>PROCESS</u>	<u>Date</u>
Advertised on Municipal Website	31 March 2026
Advertised in Local Newsletter	8/9/10 April 2026
Distributed to National and Provincial Treasury	31/ March / 02 April 2026
Formal letter to local Municipalities (Fire service agreements)	24 March 2026
Internal budget engagement	April / May
Provincial Treasury (SIME) engagement	19 May 2026
Budget steering committee	20 May 2026
Mayoral committee	22 May 2026
Council meeting	25 May 2026

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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.

The municipality received inputs into the budget mainly focus on the following –

- Inputs received relating to the Tariffs on the municipal resorts
- Inputs received relating to the Tariffs of the fire services agreement
- Inputs received relating to the Tariffs of the Regional landfill site
- Inputs on the budget and strategic documentation tabled as part of the Draft budget

Outcome

Council together with administration carefully analyse and discussed the inputs received. After numerous deliberation the information was assessed and concluding decisions was taken. These decisions were considered and included as part of the final budget documentation tabled for approval.

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

Following the tabling of the budget in March 2026, local input was solicited via notices published in all major newspapers across the region while the budget was also be placed on the municipal website at 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 2026/2027), advertisements are placed in the local newspapers across the region and the municipal website and social media. The information relating to the budget documentation are 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 was published on the municipality's website following the tabling thereof at Council on 30 March 2026 and the approval thereof will be on 25 May 2026.

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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 feeds 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.*
4. *To attain and maintain **financial viability** and sustainable by executing accounting services in accordance with National policy and guidelines.*

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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 23 February 2026, 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.

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3. Measurable performance Objectives and Indicators

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

Description	Unit of measurement	2026/27 Medium Term Revenue & Expenditure Framework		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - Municipal Manager				
Function 1 - (name)				
Sub-function 1 - (name)				
Develop a RISK-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June	number	1.0	1.0	1.0
Draft a five year IDP and submit to Council for consideration by 31 March	Number	1.0		
Vote 4 - Finance				
4.3 - Financial Services				
% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	%	12.0%		
Sub-function 2 - (name)				
The number of times the municipality was able to meet it's Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	Number	7.0		
Vote 3 - Corporate Services				
3.5 - Information Services				
% of capital budget spent and committed	%	90.0%	90.0%	90.0%
Vote 5 - Community Services				
5.6 - Solid Waste				
% of capital budget spent and committed	%	90.0%	90.0%	90.0%
5.3 - Municipal Health				
% of capital budget spent and committed	%	90.0%	90.0%	90.0%
5.5 - Environmental Management				
% of capital budget spent and committed	%	90.0%	90.0%	90.0%
5.7 - Emergency Services				
% of capital budget spent and committed	%	90.0%	90.0%	90.0%
5.8 - LED, Tourism and Resorts				
% of capital budget spent and committed	%	90.0%	90.0%	90.0%
And so on for the rest of the Votes				

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4. Budgeted monthly cash flow

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework				
	MONTHLY CASH FLOWS												Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29		
	July	August	Sept.	October	November	December	January	February	March	April	May	June					
Cash Receipts By Source	83	1 679	83	1 679	83	1 679	83	1 679	83	1 679	83	1 679	83	20 150	1 059	1 133	22 854
Service charges - sanitation revenue	1 523	792	1 523	792	1 523	792	1 523	792	1 523	792	1 523	792	1 523	18 277	20 041	21 406	9 500
Service charges - refuse revenue	29	29	29	29	29	29	29	29	29	29	29	29	29	354	378	404	—
Rental of facilities and equipment	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned - external investments	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	14 606	11 360	—	—
Interest earned - outstanding debtors	32 475	32 475	32 475	32 475	32 475	32 475	32 475	32 475	32 475	32 475	32 475	32 475	32 475	97 424	97 931	102 770	—
Dividends received	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	159 603	132 799	27 427	—
Fines, penalties and bribes	51 226	18 751	18 751	18 751	51 226	18 751	18 751	18 751	51 226	18 751	18 751	18 751	18 751	322 435	296 629	187 695	—
Licences and permits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and Subsidies - Operational	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cash Receipts by Source	51 226	18 751	18 751	18 751	51 226	18 751	18 751	18 751	51 226	18 751	18 751	18 751	18 751	348 694	303 129	199 850	—
Other Cash Flows by Source	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on Disposal of Fixed and Intangible Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source	51 226	18 751	18 751	18 751	72 026	18 751	18 751	18 751	18 751	72 026	18 751	18 751	18 751	348 694	303 129	199 850	—
Cash Payments by Type	14 205	619	14 205	619	28 411	14 205	14 205	14 205	14 205	28 411	14 205	14 205	14 205	164 671	174 866	121 204	—
Employee related costs	619	208	619	208	619	619	619	619	619	619	619	619	619	7 423	7 905	8 419	—
Remuneration of councillors	208	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 400	2 300	—
Finance charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Electricity	3 871	2 838	3 871	2 838	3 871	2 838	3 871	2 838	3 871	2 838	3 871	2 838	3 871	46 455	35 077	4 400	—
Acquisition inventory - w/air and other inventory	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	34 059	30 508	26 032	—
Contracted services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - other municipalities	83	83	83	83	83	83	83	83	83	83	83	83	83	1 000	799	—	—
Transfers and subsidies - other	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	41 750	39 146	25 326	—
Other expenditure	25 304	25 304	25 304	25 304	39 510	25 304	25 304	25 304	25 304	39 510	25 304	25 304	25 304	317 658	290 701	188 682	—
Cash Payments by Type	2 369	383	2 369	383	2 369	383	2 369	383	2 369	383	2 369	383	2 369	28 425	4 180	3 850	—
Other Cash Flows/Payments by Type	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retention (Capital)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flow/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Payments by Type	28 056	(9 305)	28 056	383	42 262	28 056	28 056	383	28 056	383	28 056	383	28 056	350 678	297 801	197 452	—
NET INCREASE/(DECREASE) IN CASH HELD	23 169	(9 305)	23 169	383	29 764	(9 305)	23 169	383	23 169	383	23 169	383	23 169	(2 185)	5 328	2 398	—
Cash/cash equivalents at the monthly/year begin:	70 590	93 760	84 455	75 150	65 844	85 808	86 303	76 988	67 693	76 988	81 557	72 252	68 406	68 406	68 406	68 406	73 734
Cash/cash equivalents at the monthly/year end:	93 760	84 455	75 150	65 844	96 608	86 303	86 303	76 988	67 693	76 988	81 557	72 252	68 406	68 406	68 406	68 406	73 734

Budgeted monthly revenue and expenditure (municipal vote)

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Revenue by Vote		8 333	1 217	1 217	1 217	1 217	6 808	1 217	1 217	7 147	1 217	1 217	1 217	3 877	34 208	31 095	30 202
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		20	20	20	20	20	95	20	20	95	20	20	20	95	541	548	556
Vote 3 - Corporate Services		27 300	1 071	1 071	1 071	1 106	21 872	1 406	1 406	17 138	2 906	2 906	2 906	2 792	80 547	81 703	84 189
Vote 4 - Finance		19 436	15 926	15 931	15 956	16 456	24 410	17 560	17 560	16 780	16 081	16 081	16 081	22 378	212 699	186 982	85 002
Vote 5 - Community Services		55 089	18 135	18 315	18 265	18 800	53 185	20 224	20 224	41 160	20 225	20 225	20 225	29 142	327 994	300 329	199 950
Total Revenue by Vote		1 376	1 406	1 372	1 386	1 934	1 388	1 383	1 422	1 402	2 248	2 248	2 248	1 444	18 114	19 230	20 273
Expenditure by Vote to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Municipal Manager		2 064	2 610	2 269	2 694	2 303	1 505	1 504	1 639	1 516	1 496	1 496	1 496	1 538	22 589	23 320	24 350
Vote 2 - Management Services		2 576	2 717	2 795	3 052	4 090	3 476	2 301	2 505	2 080	2 025	2 025	2 025	2 249	31 884	33 058	34 516
Vote 3 - Corporate Services		19 240	19 968	20 310	19 976	27 835	21 435	19 602	20 688	20 197	20 515	20 515	20 515	22 073	251 546	222 546	116 912
Vote 4 - Finance		25 257	26 701	26 746	27 108	36 161	27 804	24 790	26 254	25 194	26 284	26 284	26 284	27 304	324 133	298 154	196 051
Vote 5 - Community Services		29 832	(8 566)	(8 431)	(8 843)	(17 361)	25 381	(6 115)	(6 031)	15 965	(6 059)	(6 059)	(6 059)	1 838	3 860	2 175	3 899
Total Expenditure by Vote		29 832	(8 566)	(8 431)	(8 843)	(17 361)	25 381	(6 115)	(6 031)	15 965	(6 059)	(6 059)	(6 059)	1 838	3 860	2 175	3 899
Income Tax																	
Share of Surplus/Deficit attributable to Minorities																	
Intercompany / Parent subsidiary transactions																	
Surplus/(Deficit)	1	29 832	(8 566)	(8 431)	(8 843)	(17 361)	25 381	(6 115)	(6 031)	15 965	(6 059)	(6 059)	(6 059)	1 838	3 860	2 175	3 899

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Budgeted monthly revenue and expenditure

DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
															Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			July	August	Sept.	October	November	December	January	February	March	April	May	June			
Revenue - Functional																	
Governance and administration																	
35 653	2 308	2 383	2 308	2 343	28 775	2 643	2 643	2 643	4 143	2 643	2 643	2 643	6 764	115 295	113 347	114 948	
8 333	1 217	1 217	1 217	1 217	6 808	1 217	1 217	1 217	7 147	1 217	1 217	1 217	3 877	34 208	31 095	30 202	
27 320	1 091	1 166	1 091	1 126	21 967	1 426	1 426	1 426	2 926	1 426	1 426	1 426	2 887	81 087	82 252	84 746	
6 090	2 481	2 586	2 611	3 111	11 065	2 686	2 686	2 686	2 736	2 686	2 686	2 686	8 921	52 441	56 335	61 902	
Community and public safety																	
Community and social services																	
1 716	2 216	2 321	2 346	2 646	2 571	2 421	2 421	2 421	2 471	2 421	2 421	2 421	1 959	28 939	28 939	30 923	
2 972	121	121	121	121	7 381	1 420	1 420	1 420	1 420	1 420	1 420	1 420	6 818	19 538	21 893	25 067	
Public safety																	
1 402	144	144	144	144	1 132	144	144	144	892	144	144	144	144	4 719	5 503	5 912	
Housing																	
11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 666	11 778	140 107	109 086	245	
Health																	
Economic and environmental services																	
Planning and development																	
11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	11 664	139 970	108 867		
2	2	2	2	2	2	2	2	2	2	2	2	2	2	138	245		
Road transport																	
1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	20 150	21 561	22 854	
Environmental protection																	
Trading services																	
Energy sources																	
Water management																	
Waste water management																	
Waste management																	
Other																	
55 089	18 135	18 315	18 285	18 800	53 105	18 675	20 224	20 224	41 160	20 225	18 475	18 475	29 142	327 994	300 329	199 950	
Total Revenue - Functional																	
Expenditure - Functional																	
Governance and administration																	
5 996	6 710	6 415	7 111	8 369	6 346	5 167	5 546	5 546	4 976	5 749	4 802	4 802	5 209	72 397	75 398	78 908	
Executive and council																	
920	949	906	930	1 218	920	927	958	940	1 782	897	953	953	1 202	12 302	13 088	13 880	
Finance and administration																	
4 924	5 610	5 358	6 030	6 926	5 275	4 088	4 436	3 884	3 815	3 753	3 753	3 753	4 091	58 190	60 274	62 873	
Internal audit																	
151	151	151	151	226	151	151	151	151	151	151	151	151	165	1 905	2 026	2 156	
Community and public safety																	
7 049	7 282	7 874	7 038	10 538	8 130	7 232	8 003	7 261	7 244	7 022	7 613	7 022	7 613	92 285	93 673	96 103	
Community and social services																	
1 603	1 676	1 739	1 608	2 106	1 636	1 682	1 613	1 590	1 563	1 563	1 563	1 563	1 707	20 075	18 678	17 598	
Sport and recreation																	
3 710	3 850	4 099	3 694	5 807	4 742	3 799	4 653	3 945	3 945	3 723	3 723	3 723	4 059	49 824	51 310	53 421	
Public safety																	
Housing																	
1 737	1 757	2 037	1 737	2 825	1 752	1 752	1 737	1 737	1 737	1 737	1 737	1 737	1 847	22 386	23 685	25 084	
Health																	
11 107	11 603	11 351	11 852	16 049	12 188	11 286	11 601	11 852	12 186	11 852	11 601	11 601	13 378	146 056	115 281	6 806	
Economic and environmental services																	
Planning and development																	
156	156	156	156	257	156	156	156	156	156	156	156	156	168	1 989	2 113	2 245	
Road transport																	
10 639	11 139	10 889	11 389	15 289	11 639	10 824	11 139	11 389	11 724	11 139	11 389	11 724	12 774	139 970	108 867	4 561	
Environmental protection																	
312	307	307	308	503	392	307	307	307	307	307	307	307	435	4 088	4 302	4 561	
Trading services																	
1 105	1 105	1 105	1 106	1 205	1 139	1 105	1 105	1 105	1 105	1 105	1 105	1 105	1 105	13 395	13 801	14 232	
Energy sources																	
Water management																	
Waste water management																	
Waste management																	
Other																	
25 257	26 701	26 746	27 108	36 161	27 804	24 790	26 254	25 194	26 284	24 530	27 304	24 530	27 304	324 133	298 154	196 051	
Total Expenditure - Functional																	
29 832	(6 566)	(6 431)	(6 843)	(17 361)	25 381	(6 115)	(6 031)	(6 031)	(6 065)	(6 065)	1 838	(6 055)	1 838	3 860	2 175	3 899	
Surplus/(Deficit) before assoc.																	
29 832	(6 566)	(6 431)	(6 843)	(17 361)	25 381	(6 115)	(6 031)	(6 031)	(6 059)	(6 059)	1 838	(6 055)	1 838	3 860	2 175	3 899	
Surplus/(Deficit)																	
1																	



5. 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 changes were made to the subsistence and travel policy, virement policy and debt impairment provision policy, the remainder policies will remain status quo as reviewed.

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 25 May 2026.

Budget Checklist

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

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

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

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

*This 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 further cost cutting. Employee costs was revisited as per priority on vacancies. Equitable share model review will also alleviate strains experience currently.***

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

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6. Overview of Budget Assumptions

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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 2026) with National Treasury's Budget Circular 134 of 2026 guidelines into account, a 4.75% projection for annual increments had been provided.

It is also assumed that the current employees will not resign and therefore notch increases for all qualifying 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 projected that costs for services and more specifically 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 2026/2027 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, but 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 2026/2027 financial year.
- ▶ Additional Revenue Assumptions
 - Sale of investment properties = R 2 660 000
 - Interest on Current Deposito Accounts = R 9 500 000
 - Roads Agency Function = R14 605 528
 - Fire Services (B-Muni's) = R 10 000 000
 - Resort Semi Permanent = R 17 424 000
 - Landfill site (KWK) = R 20 150 321

Total Operating Results

ODM aims to remain with a nett surplus budget during the 2026/27 year, however it becomes more challenging as time passes. New sustainable revenue streams, more allocations for functions from NT and PT and sustainable cost reflective tariffs are required to remain sustainable.

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7. Overview of Budget Funding

Summary

The operating budget for 2026/2027 is financed as follows:

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SUMMARY INCOME & EXPENDITURE 2026/2027 MTREF - ODM

Revenue by Source	Original Budget 2026/27	Original Budget 2027/28	Original Budget 2028/29
Service charges - Water	R -	R -	R -
Service charges - Waste Water Management	R 990 000.00	R 1 059 300.00	R 1 133 451.00
Service charges - Waste Management	R 20 150 321.00	R 21 560 844.00	R 22 854 495.00
Sales of Goods and Rendering of Services	R 157 841 945.00	R 130 358 203.00	R 24 794 464.00
Agency services	R 14 605 528.00	R 11 359 985.00	R -
Interest earned from Receivables	R 353 800.00	R 378 286.00	R 404 486.00
Interest earned from Current and Non Current Assets	R 9 500 000.00	R 9 500 000.00	R 9 500 000.00
Rental from Fixed Assets	R 18 377 000.00	R 20 140 960.00	R 21 505 678.00
Licences or Permits	R 1 531 170.00	R 2 000 000.00	R 2 200 000.00
Operational Revenue	R 1 760 889.00	R 2 440 664.00	R 2 632 129.00
Transfer and subsidies - Operational	R 97 424 000.00	R 97 931 000.00	R 102 769 825.00
Transfers and subsidies - Capital (monetary allocations)	R 2 799 000.00	R -	R -
Gains on disposal of Fixed and Intangible Assets	R 2 660 000.00	R 3 599 656.00	R 12 155 185.00
R 327 993 653.00	R 300 328 898.00	R 199 949 713.00	

Expenditure by Type	Original Budget 2026/27	Original Budget 2027/28	Original Budget 2028/29
Employee related costs	R 186 009 209.00	R 177 416 145.00	R 123 921 563.00
Remuneration of councillors	R 7 422 516.00	R 7 904 986.00	R 8 418 816.00
Inventory consumed	R 46 454 771.00	R 35 076 580.00	R 4 400 203.00
Debt impairment	R 100 000.00	R 100 000.00	R 100 000.00
Depreciation, amortisation and impairment	R 3 850 000.00	R 3 850 000.00	R 3 840 000.00
Interest, Dividends and Rent on Land	R 3 487 236.00	R 3 352 961.00	R 3 011 626.00
Contracted services	R 34 059 370.00	R 30 508 365.00	R 26 032 302.00
Transfers and subsidies	R 1 000 000.00	R 798 750.00	R -
Operational cost	R 41 750 106.00	R 39 146 111.00	R 26 326 209.00
R 324 133 208.00	R 298 153 898.00	R 196 050 719.00	

Surplus/(Deficit) R 3 860 445.00 R 2 175 000.00 R 3 898 994.00

The capital programme for 2026/2027 is financed as follows:

Type	Funding Sources	BUDGET 2026/27	BUDGET 2027/28	BUDGET 2028/29
CRR	Capital Replacement Reserve	R4 827 100	R2 780 000	R2 350 000
2	Revenue	R0	R0	R0
LOANS	External Loans	R20 800 000	R2 900 000	R0
GRANTS	Grants	R2 799 000	R0	R0
5	Private Contributions	R0	R0	R0
	TOTAL	R28 426 100	R5 680 000	R2 350 000

Reserves



The accumulated surpluses are utilised to finance the depreciation on assets as the full provision for depreciation is not necessarily cash backed. The financing of the depreciation will be phased in over a medium to long term period, if possible, and the Capital Replacement Reserve (CRR) is annually topped up back to R21 000 000 from annual surpluses (community wealth) if cash surpluses arise.

Loans/Borrowings

Loans are obtained with the expansion and development of Cell 5A at Karwyderskraal landfill site and other necessary infrastructure, The final development and construction will continue during the financial year.

Sustainability of municipality

The challenge of sustainability is facing the municipality in the foresee future. The current funding model for Overberg District Municipality is short term orientated, and not sustainable for the longer-term and will present a negative impact on the cashflow and liquidity of the municipality. Overberg District Municipality will therefore have to make difficult/critical choices to ensure sustainability for the medium and long-term going forward.

Planned savings and efficiencies.

The following areas were identified for possible savings after the efficiency of the usage of the municipal resources have been evaluated:

- Domestic accommodation
- Travel cost
- Attendance of meetings/congresses
- Organisational structure review/employee cost
- Costing of services rendered to local municipalities
- Fuel management

Investments

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Investment is done on the principle of day-to-day cash management where access cash not available immediately is invested to achieve maximum interest revenue.

Planned proceeds of sale of assets

The municipality budgeted for gains (R2 660 000) in 2026/2027 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 are utilised for the ongoing capital project relating to the new landfill cell development in the 2026/2027 financial year. In the outer years possible additional borrowings might be considered for further development at Karwyderskraal.

Particulars of budgeted allocations and grants over the MTREF period:

- *Operating Budget*

	2026/27	2027/28	2027/28
Equitable Share	R 89 652 000.00	R 91 575 000.00	R 95 991 000.00
RRAMS	R 3 232 000.00	R 3 361 000.00	R 3 465 000.00
FMG	R 1 200 000.00	R 1 300 000.00	R 1 500 000.00
EPWP	R 1 534 000.00	R -	R -
TOTAL DORA ALLOCATION	R 95 618 000.00	R 96 236 000.00	R 100 956 000.00

- *Provincial Grants*

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2026/27 MTEF MUNICIPAL CONDITIONAL GRANT ALLOCATIONS:			
Overberg	2026/27 Allocation (R'000)	2027/28 Allocation (R'000)	2028/29 Allocation (R'000)
Vote 4 - Community Safety	1,230	1,302	1,406
Safety Initiative Implementation - Whole Of Society Approach (WOSA)	1,230	1,302	1,406
Vote 14 - Local Government	3,058	59	59
Municipal Water Resilience Grant	1,500	-	-
Municipal Fire Service Capacity Support Grant	1,299	-	-
Municipal Service Delivery And Capacity Building Grant	200	-	-
Community Development Workers (CDW) Operational Support Grant	59	59	59
Total Transfers from Provincial Departments	4,288	1,361	1,465

- *Operational Budget*

A total of R1 489 000 was obtained from grant funding

- *Capital Budget*

A total of R2 799 000 was obtained from grant funding for capital acquisitions for the 2026/2027 financial year.

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FUNDING ASSESSMENT FOR 2026/2027

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

No. Funding Compliance

- a) Cash/cash equivalent position
- b) Cash plus investments less applications
- c) Monthly average payments covered by cash or cash equivalents.
- d) Surplus/deficit excluding depreciation offsets.
- e) Property Rates/service charge revenue % increase less macro inflation target.
- f) Cash receipts % of ratepayer and other revenue
- g) Debt impairment expense % of billable revenue
- h) Capital payments % of capital expenditure.
- i) Borrowing as a % of capital expenditure (less transfers/grants/contributions)
- j) Transfers/grants revenue as a % of Government transfers/grants available
- k) Consumer debtors' change (Current and Non-current)
- l) Repairs & maintenance expenditure level
- m) Asset renewal/rehabilitation expenditure level
- n) Financial Performance Budget result
- o) Financial Position Budget
- p) Cash Flow Budget
- q) 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 necessarily fully 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 projected budget information also reflect a positive cash position with limited risk of defaults on obligations.

(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 section (a).

(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 stress.

The municipality does recover enough cash via grants/agency fee and income from the landfill and 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.

(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.

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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 the national inflation target; hence adjustments are required to the tariff structures to be more cost reflective as per municipal inflationary costs.

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(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.

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The only billing performed at current is for rentals at the resorts (semi-permanent), 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.

(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 more even anticipated monthly consistency for operational budgets.



The capital budget for 2026/27 have been focussed on service delivery capital acquisitions (landfill development), vehicles, and vehicle upgrades/refurbishments, general ICT 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 functions.

(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 (via transfers/grants and contributions) should be excluded. Loan funding is utilized at Karwyderskraal for the capital expenditure as listed in the (2026/2027) 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 to confirm 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 2026/2027.

(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.

(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

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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 **R9 856 000** (Schedule A9) which ODM budget to spend on own assets which equates to **5.35%** of Total Expenditure of R184 163 565 (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.

ODM is using a mixed approach between replace and repair of assets

(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, especially the wage bill which will not be sustainable in the foreseen future.

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.

The municipalities community wealth is projected to increase from the current financial year towards the MTREF period, however, will only grow if all anticipated revenue initiatives and expenditure reduction strategies materialise.

(p) Cash Flow Budget

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

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

The municipality continuously assess the cash liquidity monthly to ensure no cash concerns arises.

(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 and strategies 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. Furthermore, remedial actions and corrective steps are taken.

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8. Expenditure on allocations and Grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

	2026/27	2027/28	2027/28
Equitable Share	R 89 652 000.00	R 91 575 000.00	R 95 991 000.00
RRAMS	R 3 232 000.00	R 3 361 000.00	R 3 465 000.00
FMG	R 1 200 000.00	R 1 300 000.00	R 1 500 000.00
EPWP	R 1 534 000.00	R -	R -
TOTAL DORA ALLOCATION	R 95 618 000.00	R 96 236 000.00	R 100 956 000.00

2026/27 MTEF MUNICIPAL CONDITIONAL GRANT ALLOCATIONS:			
	2026/27 Allocation (R'000)	2027/28 Allocation (R'000)	2028/29 Allocation (R'000)
Overberg			
Vote 4 - Community Safety	1,230	1,302	1,406
Safety Initiative Implementation - Whole Of Society Approach (WOSA)	1,230	1,302	1,406
Vote 14 - Local Government	3,058	59	59
Municipal Water Resilience Grant	1,500	-	-
Municipal Fire Service Capacity Support Grant	1,299	-	-
Municipal Service Delivery And Capacity Building Grant	200	-	-
Community Development Workers (CDW) Operational Support Grant	59	59	59
Total Transfers from Provincial Departments	4,288	1,361	1,465

Capital Budget

A total of R2 799 000 was obtained from grant funding for capital acquisitions for the 2026/2027 financial year.

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

9. 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.

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10. Councillor member allowances and employee benefits

Allowances and employee benefits budgeted preliminary for 2026/2027:

Councillors

Costs to Municipality budgeted:

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	Total Package
Rand per annum						2.
Councillors	3					
Speaker	4		405 703	–	135 235	540 938
Chief Whip			–	–	–	–
Executive Mayor			819 222	–	320 078	1 139 300
Deputy Executive Mayor			655 388	–	265 460	920 848
Executive Committee			1 155 892	–	304 182	1 460 074
Total for all other councillors			2 171 303	101 457	1 088 596	3 361 356
Total Councillors	8	–	5 207 508	101 457	2 113 551	7 422 516

Number of Councillors	23
-----------------------	----

Senior Managers

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	Total Package
Rand per annum						2.
Senior Managers of the Municipality	5					
Municipal Manager (MM)			1 783 028	259 722	138 605	2 181 355
Chief Finance Officer			1 224 072	2 353	190 636	1 417 061
Executive (Corporate Services)			1 348 128	182 704	177 564	1 708 396
Executive (Community Services)			1 269 710	185 018	80 000	1 534 728
Total Senior Managers of the Municipality	8,10	–	5 624 938	629 797	586 805	6 841 540

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Staff Employee cost

Number of personnel positions 420 in Total (SA 24)

DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref 1,2	Budget Year 2026/27		
		Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities				
Councillors (Political Office Bearers plus Other Councillors)	4	23	10	13
Board Members of municipal entities	5			
Municipal employees				
Municipal Manager and Senior Managers	3	4	4	—
Other Managers	7	11	11	—
Professionals		24	24	—
<i>Finance</i>		6	6	—
<i>Spatial/town planning</i>				
<i>Information Technology</i>		1	1	—
<i>Roads</i>		5	5	—
<i>Electricity</i>				
<i>Water</i>				
<i>Sanitation</i>				
<i>Refuse</i>				
<i>Other</i>		12	12	—
Technicians		324	316	7
<i>Finance</i>		16	16	—
<i>Spatial/town planning</i>				
<i>Information Technology</i>		1	1	—
<i>Roads</i>		228	224	—
<i>Electricity</i>				
<i>Water</i>				
<i>Sanitation</i>				
<i>Refuse</i>				
<i>Other</i>		79	75	7
Clerks (Clerical and administrative)		28	28	7
Service and sales workers				
Skilled agricultural and fishery workers				
Craft and related trades				
Plant and Machine Operators		6	5	—
Elementary Occupations				
TOTAL PERSONNEL NUMBERS	9	420	398	27

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11. 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.

12. Budget and SDBIP implementation plans

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

13. Contracts having future budgetary implications

Loan agreement with Standard Bank to the value of R28 million for the construction of the regional landfill site Cell 4 at Karwyderskraal is concluding September 2026, a new loan for the new cell 5A development amounting R49.2 million will continue during the MTREF period.



14. Capital expenditure details

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

15. Legislation compliance status

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

16. Other supporting documents

BUDGET FRAMEWORK AND PRINCIPLES – 2026/27 MTREF – March 2026

Budget office advised CFO that a Zero-based budget approach be followed for the 2026/27 MTREF budget preparation.

Approach is In line with ODM Budget policy.

9.2.1. Basis of Calculation

- 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

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- 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
- ▶ 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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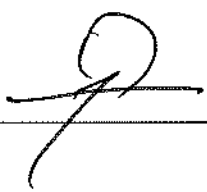
17. Municipal Manager Quality Certification

Municipal Manager's quality certificate

I, 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 EBEN PHILLIPS

ACTING Municipal Manager of the Overberg District Municipality

Signature 

Date 25/05/2026

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SECTION B – BUDGET

1. Operating Budget

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	24	-	-	25	25	25	-	-	-
Service charges - Waste Water Management	2	704	765	788	150	900	900	900	990	1 059	1 133
Service charges - Waste Management	2	10 884	14 959	17 939	18 621	18 821	18 821	18 821	20 150	21 561	22 854
Sale of Goods and Rendering of Services	2	126 105	134 592	149 427	144 147	144 997	144 997	144 997	157 842	130 358	24 794
Agency services	2	12 006	12 809	13 825	13 951	13 951	13 951	13 951	14 606	11 360	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	222	212	318	322	322	322	354	378	404
Interest earned from Current and Non Current Assets	2	5 904	8 160	8 062	9 202	9 202	9 202	9 202	9 500	9 600	9 600
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	12 849	13 812	14 677	16 165	16 165	16 165	16 165	18 377	20 141	21 606
Licence and permits	2	746	758	1 251	1 445	1 345	1 345	1 345	1 531	2 000	2 200
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1 330	3 499	1 485	1 356	1 679	1 679	1 679	1 761	2 441	2 632
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	59	174	-	-	-	-	-	-	-
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	89 723	90 496	91 538	98 798	100 599	100 599	100 599	97 424	97 931	102 770
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	691	2	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	2 660	2 660	2 660	2 660	2 660	3 600	12 155
Other Gains	2	7 154	3 261	264	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contribution)											
		268 097	283 521	299 642	306 812	310 665	310 665	310 665	325 195	308 329	199 950
Expenditure											
Employee related costs	2	134 415	145 558	160 836	173 064	172 253	172 253	172 253	186 009	177 416	123 922
Remuneration of councillors	2	6 195	6 763	6 883	7 136	7 136	7 136	7 136	7 423	7 905	8 419
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	47 879	48 046	50 254	44 121	45 059	45 059	45 059	46 455	35 077	4 400
Debt impairment	2,3	76	953	679	100	100	100	100	100	100	100
Depreciation, amortisation and impairment	2	4 005	4 497	5 909	3 697	3 670	3 670	3 670	3 850	3 850	3 840
Interest, Dividends and Rent on Land	2	3 006	2 255	1 918	1 427	1 427	1 427	1 427	3 487	3 353	3 012
Contracted services	2	28 347	28 257	28 987	35 245	38 669	38 669	38 669	34 059	30 508	26 032
Transfers and subsidies	2	1 811	2 300	4 973	1 090	895	895	895	1 000	799	-
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	29 870	29 495	35 686	40 976	41 407	41 407	41 407	41 750	39 146	26 326
Disposal of Fixed and Intangible Assets	2	526	624	53	-	-	-	-	-	-	-
Other Losses	2	4	-	3 931	-	-	-	-	-	-	-
Total Expenditure											
		256 134	268 649	308 132	306 787	310 818	310 618	310 616	324 133	298 154	196 051
Surplus/(Deficit)											
		11 963	14 872	(480)	45	49	49	49	1 061	2 175	3 898
Transfers and subsidies - capital (monetary allocations)	6	1 219	1 961	3 031	500	948	948	948	2 789	-	-
Transfers and subsidies - capital (in-kind)	6	85	17	3 099	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions											
		13 267	18 850	5 640	545	997	997	997	3 860	2 175	3 898
Income Tax											
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax											
		13 267	18 850	5 640	545	997	997	997	3 860	2 175	3 898
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality											
		13 267	18 850	5 640	545	997	997	997	3 860	2 175	3 898
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year											
		13 267	18 850	5 640	545	997	997	997	3 860	2 175	3 898

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2. Capital Budget Programme – Multi Year

OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29						
UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	BUDGET2027/28	BUDGET 2028/29
DIRECTORATE: MUNICIPAL MANAGER OFFICE						
DIRECTORATE: CORPORATE SERVICES						
1	Corporate Support	CRR	DC3_Trailer	25 000		
			TOTAL	R25 000	R0	R0
ICT SERVICES						
2	ICT SERVICES	CRR	DC3_Computers and Computer Equipment	450 000	400 000	700 000
3	ICT SERVICES	CRR	DC3_Network cable roll stand	13 000	-	-
4	ICT SERVICES	CRR	DC3_Alarm and cameras	200 000	-	-
			TOTAL	R663 000.00	R400 000.00	R700 000.00
DIRECTORATE: FINANCIAL SERVICES						
			TOTAL	R0	R0	R0
DIRECTORATE: COMMUNITY SERVICES						
5	EMERGENCY SERVICES	CRR	New Vehicle	2 000 000	1 500 000	1 000 000
6	EMERGENCY SERVICES	CRR	Refurbishing of vehicles	200 000	200 000	200 000
7	EMERGENCY SERVICES	CRR	Bunker Clothing	300 000	300 000	250 000
8	EMERGENCY SERVICES	CRR	Office Furniture and Appliances	30 000	30 000	30 000
9	EMERGENCY SERVICES	CRR	DC3_Rescue Equipment	150 000	150 000	150 000
10	EMERGENCY SERVICES	GRANTS	Water Resilience Grant	500 000		
11	EMERGENCY SERVICES	GRANTS	Fire Capacity Grant	1 299 000		
			TOTAL	R5 479 000	R2 180 000	R1 630 000
ENVIRONMENTAL MANAGEMENT SERVICES						
12	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	4x4 fitment of bullbar and winch	35 000		
13	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Towbar	10 000		
14	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Off road tire pump	3 000		
15	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Measuring wheel	2 700		
			TOTAL	R50 700	R0	R0
LED, TOURISM, RESORTS AND EPWP						
16	LED, TOURISM, RESORTS AND EPWP	CRR	Gas Conversion(Ablution x2)	180 000	180 000	
			TOTAL	R180 000	R180 000	R0
MUNICIPAL HEALTH SERVICES						
17	MUNICIPAL HEALTH SERVICES	CRR	Furniture	30 000	20 000	20 000
18	MUNICIPAL HEALTH SERVICES	CRR	Building	1 198 400		
			TOTAL	R1 228 400	R20 000	R20 000
SOLID WASTE MANAGEMENT						
19	SOLID WASTE MANAGEMENT	LOANS	DC3_Cell 5	R20 800 000	R2 900 000	R2 900 000
			TOTAL	R20 800 000	R2 900 000	R2 900 000
			GRAND TOTAL	R28 426 100.00	R5 680 000.00	R2 350 000.00

3.



Medium Term Revenue and Expenditure Framework (MTREF)

TARIFFS 2026/2027

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1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2025/2026 (VAT INCLUSIVE) ROUNDED		2026/2027 (VAT INCLUSIVE) ROUNDED
INCIDENTS – CALL OUT COST	Per unit	Motor pumps	R2 277	6%	R2 410
	Per unit	Service & response vehicles	R1 149	6%	R1 220
STAND-BY AND OPERATIONAL COST	Per unit /per hour	Motor pumps	R2 277	6%	R2 410
	Per unit /per hour	Service & response vehicles	R1 944	6%	R2 060
PERSONNEL	Per hour	Senior	R643	6%	R680
	Per hour	Junior	R430	6%	R460
Informal Settlement incidents will be charged per incident not per structure to the landowner.					
CHEMICALS	-	Chemicals	(Cost price + 10%) + VAT%		
PROVIDING DRINKING WATER	Per kilometre	Water	R77	6%	R82
STANDBY	Per unit per hour	Standby	R783	6%	R830
ASSISTANCE TO FIRE SERVICES	Per unit per hour		R500 / Outside district (+ Actual travel cost)		R530 / Outside district (+ Actual travel cost)
PUMPS AND EQUIPMENT	Per hour or part	Specialised pumps	R430	6%	R460
	Per hour or part	Hydraulic equipment	R1 279	6%	R1 360
	Per hour or part	Lighting	R381 plus travel cost		R400 plus travel cost
	Per cylinder	Filling cylinders	R366	6%	R390
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	R1 849	6%	R1 960
	Per hour or part	Additional crew	R764	6%	R810
TRAINING PRIVATE	Per person	First Aid level 1	R1 558	6%	R1 650
	Per person	First Aid level 3	R2 576	6%	R2 730
	Per person	Fire extinguisher basic	R1 891	6%	R2 010
	Per person	Basic Fire Fighting – 1 day	R3 093	6%	R3 280
	Per person	School children (First Aid 1)	R783	6%	R830
	Per kilometre	Transport cost	R16	6%	R17
STAND-BY	Per vehicle/boat	Special events	R850	6%	R900
	Per hour	Medical stand-by (limited to venue or terrain)	R742	6%	R790

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INSURANCE INSPECTIONS	-	Inspection on request of insurance	R1 461	6%	R1 550
	-	Follow-up inspection	R546	6%	R580
DEMONSTRATIONS	-	Conditions linked to awareness	Actual cost + VAT%		Actual cost + VAT%
DIVING TEAM	Per day	Diving team	R2 738	6%	R2 900
LECTURE ROOM	Per day	-	R1 073	6%	R1 140
EXTERNAL TRAINING FACILITY	Per student per day	-	R546	6%	R580
OCCUPATIONAL CERTIFICATE	Per unit	-	R500	6%	R530
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial	R2 889	6%	R3 060
	-	Small content <1000L – Farms & private	R783	6%	R830
	-	LPG	R382	6%	R410
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R1 084	6%	R1 150
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	R1 073	6%	R1 140
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	R1 073	6%	R1 140
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	No charge		No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	R1 220 per hour per unit		R1 300 per hour per unit
AIR SUPPORT	-	-	(Cost + 10%) + VAT%		(Cost + 10%) + VAT%
FLAM TRAINER	Per day	With two operators	R19 110 + Travel & Accommodation Cost		R20 000 + Travel & Accommodation Cost
Working on Fire Team	Per Team	-	Variable cost + VAT%		Variable cost + VAT%
SCRUTINY OF BUILDING PLANS (Safety Evaluation)	Per plan	Inspection of any building	6.5% of Building plan cost		Replaced
SCRUTINY OF BUILDING PLANS (As built)	Per square meter	Inspection of any building	Rate % base		Replaced
Scrutiny and final approval of building plans (fire) including one inspection on request and one final inspection and Compliance/Occupation certificate.	Per plan/building or complex	Inspection of any building or complex plan	NEW		Tariff is R12.50 per square meter of the building or complex

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2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2025/2026	% INCREASE	TARIFF 2026/2027
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
			ROUNDED		ROUNDED
ADDITIONAL TARIFFS	-	Any rental of equipment and vehicles-	Cost + 10% + 15%		Cost + 10% + 15%
	Per page	Photostat/A4 page	R2.30	6%	R3
	Per page	Photostat/A4 page colour	R8.03	6%	R9
	Per page	Computer printouts	R21.94	6%	R24
	Per page	Faxing	R44		N/A
	Per occurrence	Faulty payments<R500	R203		R50
	Per occurrence	Faulty payments>R500	R203		R200
	Appeal	-	R1 804		R2 000
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	R1 832	6%	R1 940
	-	Tender 5 – 8 years 11 months	R916	6%	R970
	-	Tender 3 years 11 months - 4 years 11 months	R515	6%	R550
	-	3 years	R458	6%	R490
	-	Less than 3 years	R286	6%	R300
	-	Banking Tender	R973	6%	R1 030
INTEREST ON ARREARS	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

**Note rounding has been applied to the nearest R10 in some instances.

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3. ENVIRONMENTAL MANAGEMENT

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2025/2026 (VAT INC)		2026/2027 (VAT INC)
			ROUNDED		ROUNDED
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	R1 088	6%	R1 150
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Commercial vehicles (Cars and Pick-ups's Campers, Caravans and Trailers)	R243	6%	R260
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Large vehicles (All Trucks and Busses)	R623	6%	R660

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4. MUNICIPAL HEATH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF		
			2025/2026	2026/2027	
			(VAT INCLUSIVE) ROUNDED	% INCREASE (VAT INCLUSIVE) ROUNDED	
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*.	R687	6%	R730
* SARS rates will be added to the application tariff ** laboratory cost will be added to the tariff					
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	R3 148	6%	R3 340
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND	-	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	R1 053	6%	R1 120
	-	Replacement of any applicable COA & Certificates due to change of ownership or person incharge within 30 Days & replacement of lost/misplaced Certificates.	R371	6%	R400
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 OF REMOVAL & SAFE DISPOSAL OR REPORT TO REMOVE OR DESTROY FOOD OR FOR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	R1 164	6%	R1 230
AIR QUALITY CONTROL – COST OF LIVENING (FUEL BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)	-	-			
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1 Renewal of AEL	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation (R5 000)
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2 New AEL	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation (R10 000)
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3 Transfer of AEL	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation (R2 000)
	-	Processing Fee for application as contemplated in Section 37/44/47 / 46 of the Air Quality Act, Act 39 of 2004 – Band 4 Variation of existing AEL	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation (R2 000)
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5 Control Emitter as per ODM Air Quality By-law	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation (R5 000)

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ISSUING OF HEALTH REPORT OR CERTIFICATE (Once-off) (Annual Fee)	-	Smaller than 30m2	R572	6%	R610
		Larger than 30m2	R1 145	6%	R1 210
		Supermarkets	R3 435	6%	R3 640
		Events (4days and less)	R286	6%	R300
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR FOOD PREMISES		Smaller than 30m2	R572	6%	R610
		Larger than 30m2	R1 145	6%	R1 210
		Supermarkets	R3 435	6%	R3 640
		Temporary Stall at an Event (4 days and less)	R286	6%	R300
		Trailer or Vehicle for an Event	R572	6%	R610
		MHS Event Monitoring per day per Inspector	R1 605	6%	R1 701
		Health stamp for food tender	NEW		R210
HEALTH MONITORING OF OPENING OF GRAVES OR EXHUMATION AND/OR REBURIAL	-	-	R2 140	6%	R2 270
ISSUING OF HEALTH CERTIFICATES/REPORT AS PER MHS Bylaw (Implementation - Annual Tariff)	-	Crech Child care facility and School smaller than >100m2	R556	6%	R590
	-	Crech Child care facility, old aged home, children;s homes, nursing homes dependant on social grants	R556	6%	R590
	-	Beauty salons/hairdressers/Offensive trades - smaller than 30m2	R556	6%	R590
	-	All other creches Child care facility, schools, children's homes, nursing home, old age homes, medical waste generators, accomodation facilities, beauty salons/hairdressers and offensive traders	R1 124	6%	R1 190
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 or late application for certificate after opening premises for operation	tariff + 100%	6%	tariff + 100%
CONSULTATION FOR ESTABLISHMENT FOR NEW PREMISES OR ACTIVITY.		Consultation for any Municipal Health & Air Quality Services			R350
ISSUING OF CERTIFICATE OF COMPETENCE FOR FUNERALUNDERTAKER OR MORTUARY PREMISES					R1 210
PEST CONTROL TREATMENT SERVICES and Issuance of Certificate		Per Square Meter			R15/square meter
		Smaller than 30m2			new
		Larger than 30m2			new
Cancellation of application or service request		Supermarkets			new
					50% of applicable fee

* SARS rates will be added to the application tariff

** laboratory cost will be added to the tariff

*** any refunds must be requested within 60 days of cancellation date/not using the service.

**** Align with ODM By-Law

**Note rounding has been applied to the nearest R10 in some instances.

5. ROADS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2025/2026		2026/2027
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
			ROUNDED		ROUNDED
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	R635.00	6%	R670
	-	Any additional structure posts	R458.00	6%	R490

**Note rounding has been applied to the nearest R10 in some instances.

6. KARWYDESKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2025/2026		2026/2027
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
KARWYDESKRAAL	Tonnage	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	Free of charge	None	Free of charge
	Tonnages	Cost per tonne - dumping of clean soil, sand, clay - free of any other waste material	Free of charge	None	Free of charge
	Tonnage	Cost per tonne - Dumping of general Household waste - Private	R399.30	10.13%	R439.74
	Tonnage	Cost per Tonne-General Household Waste - All Municipalities	R175.42	0.00%	R175.42
	Tonnage	Cost per tonne - dumping building rubble (oversize/clean)	R155.08	6.36%	R164.93
	Tonnage	Cost per tonne - dumping contaminated builders rubble	R430.36	2.18%	R439.74
	Tonnage	Cost per tonne - rehabilitation contribution - municipalities	R28.35	6.33%	R30.14
	Per transaction	Compost blend material	R622.00	6.00%	R659.32
	Per request	Waste data request (Registered Users)	R180.00	6.00%	R190.80
	Per certificate	Safe disposal certificate	n/a	new	R275.00
	Tonnage	Carcass disposal	n/a	new	TBD (Tariff discussion)
	Tonnage	Asbestos disposal	n/a	new	TBD (Tariff discussion)
	Tonnage	Sewerage Sludge	n/a	new	TBD (Tariff discussion)
	Tonnage	Chipped garden waste or fruit waste	n/a	new	TBD (Tariff discussion)
	Tonnage	Tree stump disposal	n/a	new	R755.00
	Tonnage	Chipping of Garden Waste	n/a	new	TBD (Tariff discussion)

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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2025/26 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2025/26 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2025/26 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2026/27 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2026/27 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2026/27 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	1 068	845	760	10%	1 170	930	835
	Bungalows (sea view) per night	1 409	1 176	1 029	10%	1 550	1 290	1 130
	Wooden House per night	1 507	1 335	1 115	10%	1 660	1 470	1 230
	Breakage deposit (no VAT payable)	696	696	696	10%	770	770	770
	Cancellation fee (Only payable if re-let)	225	225	225	10%	250	250	250
	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
CARAVANTENT SITES	Access card - deposit per card	110	110	110	10%	121	121	121
	Caravan/Tent site per night (maximum 6 persons)	637	429	282	10%	700	470	310
	Caravan/Tent site per person per night (out of season only)	0	123	123	10%	0	140	140
	Cancellation fee (Only payable if re-let)	225	225	225	10%	250	250	250
	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
	Access card - deposit per card	0	0	0	0	0	0	0
DAY VISITORS	Day visitors per site per person per day camping site (08:00 - 17:00)	55	55	55	10%	60	60	60
	Vehicle per day (08:00 - 17:00) (Excluding in-season)	0	67	67	10%	0	70	70
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	98	98	10%	0	110	110
	Bus per day (08:00 - 17:00) (Excluding in-season)	0	210	210	10%	0	230	230
	Children 5 years and younger	Free	Free	Free	10%	Free	Free	Free
	Rental open area per 50 m ²	98	98	98	10%	108	108	108
PARKING AREA	Parking per vehicle/boat per day	31	31	31	10%	34	34	34
	Extra persons per site per person per day - caravan/tent sites and bungalows	110	110	110	10%	120	120	120
ADDITIONAL PERSONS/VEHICLES	Extra vehicle per day caravan/tent sites, bungalows & LEASEHOLDER sites	74	74	74	10%	80	80	80
	Hall hire per occasion per day (Small)	1 261	1 261	1 261	10%	1 400	1 400	1 400
	Hall hire per occasion per day (Recreational)	Tarif determined by MM on request	Tarif determined by MM on request	Tarif determined by MM on request	Tarif determined by MM on request	Tarif determined by MM on request	Tarif determined by MM on request	Tarif determined by MM on request
HALL	Breakage deposit	698	698	698	10%	770	770	770
	Cancellation fee (Only payable if re-let)	225	225	225	10%	250	250	250
	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

		110	110	110	110	10%	0	0	0
		Market-related	Market-related	Market-related	Market-related	Market-related	Market-related	Market-related	Market-related
BEDDING	Rental of bedding per unit per occasion								
COUNCIL HOUSES/WORKERS HOUSES/BUNGALOW'S	Bungalow Rental per month (including basic services)	R5500-R7500	R5500-R7500	R5500-R7500	R5500-R7500	R5500-R7500	R5500-R7500	R5500-R7500	R5500-R7500
	Workers houses (Building size)								
	Water per kilo litre	11	11	11	11	10%	12	12	12
	Water deposit – service connection	1 348	1 348	1 348	1 480	10%	1 480	1 480	1 480
	Service deposit	2 144	2 144	2 144	2 360	10%	2 360	2 360	2 360
COMMERCIAL USERS	Water services connection fee (per connection)	307	307	307	340	10%	340	340	340
	Water re-connection for defaulters	(Cost + 15%) +- VAT%	(Cost + 15%) +- VAT%	(Cost + 15%) +- VAT%	(Cost + 15%) +- VAT%	Cost + 15% + 15%	(Cost + 15%) +- VAT%	(Cost + 15%) +- VAT%	(Cost + 15%) +- VAT%
	Plots up to 150m2 (per year)	23 314	23 314	23 314	25 645	10%	25 645	25 645	25 645
	Plots 151 m2 – 200m2 (per year)	25 952	25 952	25 952	28 547	10%	28 547	28 547	28 547
	Plots 201m2 – 300m2 (per year)	28 782	28 782	28 782	31 660	10%	31 660	31 660	31 660
	Plots 301m2 – 350m2 (per year)	31 255	31 255	31 255	34 381	10%	34 381	34 381	34 381
	Plots 350m2 + (per year)	34 257	34 257	34 257	37 682	10%	37 682	37 682	37 682
LEASEHOLDER (INCLUDING BASIC SERVICES)									

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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2025/2026 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2025/2026 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2025/2026 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2026/2027 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEKEND 2026/2027 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF - WEEK 2026/2027 (VAT INCLUSIVE) R	
LEASEHOLDER BASIC SERVICES	Blocked sewerage and water supply, repair work	849	849	849	10%	710	710	710	
	Sewerage connection with network (once-off)	8 747	8 747	8 747	10%	9 620	9 620	9 620	
	Electricity tariff per 100 units (First 400 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Electricity tariff per 50 units (First 300 units)	Awaiting Overstrand tariffs							
	Electricity tariff per 100 units (Between 401 and 600 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Electricity tariff per 50 units (Between 301 and 350 units)	Awaiting Overstrand tariffs							
	Electricity tariff per 50 units (Between 350 and 400 units)	Awaiting Overstrand tariffs							
	Electricity tariff per 100 units (above 600 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Electricity tariff per 50 units (Between 401 and 600 units)	Awaiting Overstrand tariffs							
	Electricity tariff per 50 units (above 600 units)	Awaiting Overstrand tariffs							
ELECTRICITY	Electricity tariff per 100 units (above 600 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Electricity tariff per 50 units (Between 401 and 600 units)	Awaiting Overstrand tariffs							
	Electricity tariff per 50 units (above 600 units)	Awaiting Overstrand tariffs							
	Electricity Availability Tariff per month	Awaiting Overstrand tariffs							
	Infrastructure Availability	123.05	123.05	123.05	10%	135	135	135	
	Contractors per person per day	55	55	55	10%	60	60	60	
	Contractors vehicles per day	0	0	0	10%	0	0	0	
	Registration service providers operating in the Resort	0	0	0	10%	0	0	0	
	Administrative costs transfer of rental agreement	1 000	1 000	1 000	10%	1 100	1 100	1 100	
	Administrative costs renewal of rental agreement	0	0	0	0%	N/A	N/A	N/A	
Sewage charge (Monthly)									
LEASEHOLDER CONTRACT ADMIN FEE									

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<p>REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND AND LIMITED TO ONE DISCOUNT CATEGORY PER RESERVATION.</p>	Groups of 20 – 50 persons	0 15% discount	15 % discount	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	0 20% discount	20% discount
	Groups of 101 – 200 persons	0 25% discount	25% discount	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	0 30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	0 30% discount	30% discount	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	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	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	0 35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0 30% discount	30% discount	0 30% discount	30% discount	0 30% discount	30% discount
	Pensioners	0 30% discount	30% discount	0 30% discount	30% discount	0 30% discount	30% discount
<p>SEASON- AND OTHER TIMES</p>	Contractors (longer than 1 month)	-	15% discount	-	15% discount	-	15% discount
	Staff (Out of season)	-	15% discount	-	15% discount	-	15% discount
	In Season	-	40% discount	-	40% discount	-	40% discount
<p>SEASON- AND OTHER TIMES</p>	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	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	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
	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

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8. DIE DAM RESORT


TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2025/2026 (VAT INCLUSIVE)	OUT OF TARIFF – 2025/2026 (VAT INCLUSIVE)	OUT OF SEASON TARIFF –WEEK 2025/2026 (VAT INCLUSIVE)	% INCREASE	IN SEASON TARIFF 2026/2027 (VAT INCLUSIVE)	OUT OF SEASON TARIFF – 2026/2027 (VAT INCLUSIVE)	OUT OF SEASON TARIFF – WEEK 2026/2027 (VAT INCLUSIVE)
		R	R	R		R	R	R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	1 201	1 017	772	10%	1 320	1 120	850
	Sept (NR3)			New		1 500	1 300	1 000
	Breakage deposit (no VAT payable)	696	696	696	10%	770	770	770
	Cancellation fee (Only payable if not re-let)	225	225	225	10%	250	250	250
CARAVAN/TENT SITES	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
	Access card – deposit per card	110	110	110	10%	120	120	120
	Caravan/Tent site per night (maximum 6 persons) with electricity	539	459	392	10%	590	510	430
	Caravan/Tent site per night (maximum 6 persons) without electricity	490	392	365	10%	540	430	390
ADDITIONAL PERSONS/VEHICLES	Caravan/Tent site per person per night (out of season only)	0	123	123	10%	0	140	140
	Cancellation fee (Only payable if re-let)	221	221	221	10%	240	240	240
	Cancellation fee per occasion (Only payable if not re-let)	0	0	0	50% of reservation amount	0	0	0
	Access card – deposit per card	0	0	0	10%	0	0	0
DAY VISITORS	Extra persons per site per person per day – caravan/tent sites and bungalows	110	110	110	10%	120	120	120
	Extra vehicle per vehicle day caravan/tent sites, bungalows & LEASEHOLDER sites	67	67	67	10%	70	70	70
	Day visitors per site per person per day camping site (08:00 – 17:00)	0	55	55	10%	0	60	60
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	0	67	67	10%	0	70	70
DAY VISITORS	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	0	98	98	10%	0	110	110
	Bus per day (08:00 – 17:00) (Excluding in-season)	0	214	214	10%	0	240	240
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free
		Free	Free	Free	Free	Free	Free	Free


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LEASEHOLDER (INCLUDING BASIC SERVICES)	Plot tariff per year	21 599	21 599	21 599	10%	R23 758	R23 758	R23 758
	Platenberg plot tariff per year	25 943	25 943	25 943	7%	R27 759	R27 759	R27 759
	Electricity tariff per 100 units (Firs 400 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Electricity tariff per 50 units (Firs 300 units)	Awaiting Overstrand tariffs						
	Electricity tariff per 100 units (Between 401 and 600 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 301 and 350 units)	Awaiting Overstrand tariffs						
	Electricity tariff per 50 units (Between 350 and 400 units)	Awaiting Overstrand tariffs						
	Electricity tariff per 100 units (above 600 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 401 and 600 units)	Awaiting Overstrand tariffs						
	Electricity tariff per 100 units (above 600 units)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Electricity Availability Tariff per month	Awaiting Overstrand tariffs							
LEASEHOLDER DEFAULT SERVICES	Cutting of grass LEASEHOLDER plot	735	735	735	10%	810	810	810
	Removal of rubbish LEASEHOLDER plot	643	643	643	10%	710	710	710
	Contractors per person per day	55	55	55	10%	60	60	60
	Contractors per vehicle per day	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Blocked sewerage & Water supply repair work	735	735	735	10%	810	810	810
	Contractor for overflow of sewage	1 838	1 838	1 838	10%	2 020	2 020	2 020
Sewage Pumping Services when available and during normal working hours	During normal working hours 08:00 - 18:00 Per load	858	858	858	10%	940	940	940
	Outside normal working hours & weekends to be arranged with Supplier	To be paid directly to Supplier						
	Administrative costs transfer of rental agreement	1 000	1 000	1 000	10%	1 100	1 100	1 100
LEASEHOLDER RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs renewal of rental agreement	0	0	0				
	Administrative costs renewal of rental agreement	0	0	0				R500

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8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF 2025/2026 (VAT INCLUSIVE)	OUT OF TARIFF – 2025/2026 (VAT R	OUT OF SEASON TARIFF –WEEK 2025/2026 (VAT INCLUSIVE) R	% INCREASE	IN SEASON TARIFF 2026/2027 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – 2026/2027 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2026/2027 (VAT INCLUSIVE) R
	Groups of 20 – 50 persons	- 15% discount	15 % discount	15 % discount		- 15% discount	- 15% discount	15 % discount
	Groups of 51 – 100 persons	- 20% discount	20% discount	20% discount		- 20% discount	- 20% discount	20% discount
	Groups of 101 – 200 persons	- 25% discount	25% discount	25% discount		- 25% discount	- 25% discount	25% discount
	Groups of more than 200 persons	- 30% discount	30% discount	30% discount		- 30% discount	- 30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	- 30% discount	30% discount	30% discount		- 30% discount	- 30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	- 40% discount	40% discount	40% discount		- 40% discount	- 40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	- 30% discount	30% discount	30% discount		- 30% discount	- 30% discount	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	- 35% discount	35% discount	35% discount		- 35% discount	- 35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 caravan)	0	0	0		0	0	0
	Pensioners	- 30% discount	30% discount	30% discount		- 30% discount	- 30% discount	30% discount
	Contractors (longer than 1 month)	- 15% discount	15% discount	15% discount		- 15% discount	- 15% discount	15% discount
	Staff	- 40% discount	40% discount	40% discount		- 40% discount	- 40% discount	40% discount
	In Season	10 December – 10 January of next year &	-	-		10 December – 10 January of next year	-	-
	Out of Season	-	Excluding 10 December – 10	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

REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND

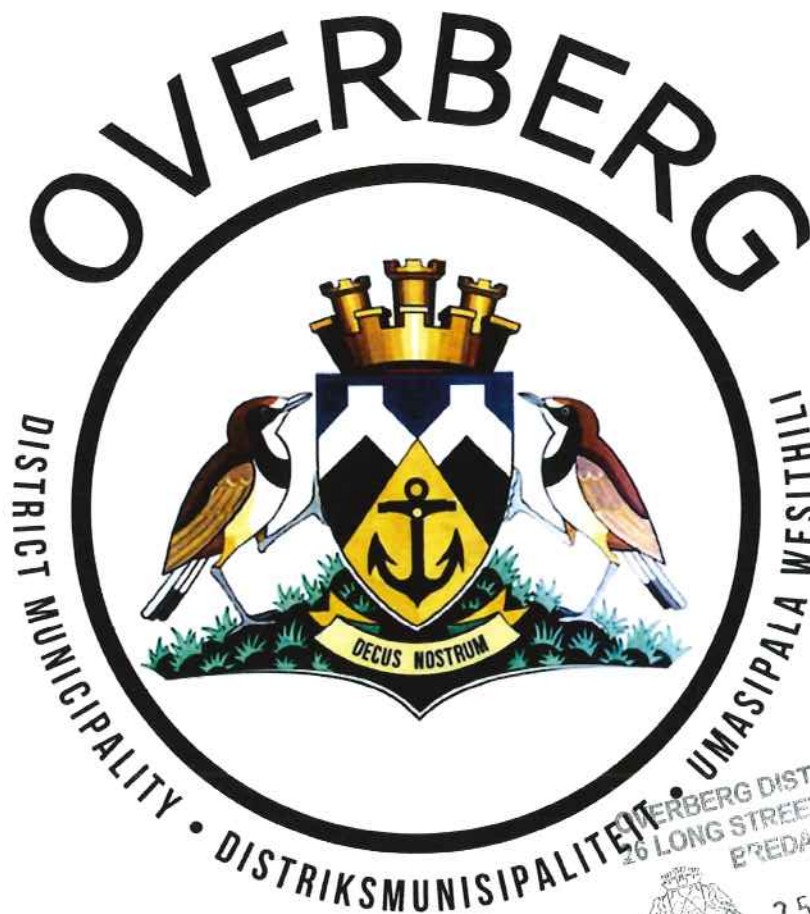
9. DIE DAM RESORT and UILENKRAALSMOND RESORT

"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
 **Note rounding has been applied to the nearest R10 in some instances.

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Medium Term Revenue and Expenditure Framework (MTREF)

Service Level Standards: 2026/2027

Overberg District Municipality (DC 03) - Schedule of Service Delivery Standards Table

Description	Service Level
Standard	
Solid Waste Removal	
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
Cleaning of illegal dumping (24hours/48hours/longer)	No Service
Recycling or environmentally friendly practices (Yes/No)	No Service
Licensed landfill site (Yes/No)	yes
Water Service	
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
Electricity Service	
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
Sewerage Service	
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
Soilage clean-up? (hours)	No Service
Replacement of manhole covers? (Hours)	No Service

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Medium Term Revenue and Expenditure Framework (MTREF)

Operational Procurement Plan:

2026/2027

Operational Demand / Procurement plan 2026/2027

Department	Project Name	Project Description	Current Contract End Date (if applicable)	New Contract Start Date (if a recurring contract)	Budget	Draft tender specification Submission	Draft RFQ specification Submission	BSC	Advertisment on e-portal, website and/or	Closing of tenders and/or RFQ's	Technical Evaluation (User Department)	BEC	BAC	Appeal Period End Date	Process Completion Date (Final Letter)	Comments
Community Services	Municipal Health Services	Office Space for Overstrand Sub-District in Hermanus	28 Feb 27	01 Mar 27		01 Aug 26	NA	18 Aug 26	04 Sep 26	09 Oct 26	23 Oct 26	04 Nov 26	03 Dec 26	31 Dec 26	15 Jan 27	
Community Services	Properties	Veldfire cause and origin investigation	30 Apr 27	01 May 27		01 Nov 26	NA	17 Nov 26	04 Dec 26	15 Jan 27	29 Jan 27	17 Feb 27	04 Mar 27	02 Apr 27	09 Apr 27	
Community Services	Emergency Services	Disaster and fire incident information management system	30 Apr 27	01 May 27		01 Nov 26	NA	17 Nov 26	04 Dec 26	15 Jan 27	29 Jan 27	17 Feb 27	04 Mar 27	02 Apr 27	09 Apr 27	
Corporate Services	Fleet Management	Supply of new tyres, retreads, tubes, repairs	30 Apr 27	01 May 27		01 Nov 26	NA	17 Nov 26	04 Dec 26	15 Jan 27	29 Jan 27	17 Feb 27	04 Mar 27	02 Apr 27	09 Apr 27	
Community Services	Vehicles	Hiring of honey sucker, super sucker or liquid ring unit for sewerage removal; combination unit for the maintenance of sewerage and stormwater infrastructure of the Overberg District Municipality	30 Jun 27	01 Jul 27		01 Dec 26	NA	08 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Corporate Services	Electronic Leave system	Provision of an electronic leave system for the Overberg District Municipality	30 Jun 27	01 Jul 27		01 Dec 26	NA	08 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Corporate Services	Legal Services	Appointment of a legal panel	30 Jun 27	01 Jul 27		01 Dec 26	NA	08 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Community Services	Municipal Health Services	Office space in Kleinmond for Municipal Health Services	30 Jun 27	01 Jul 27		01 Dec 26	NA	22 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Community Services	Office Space	Supply of road marking paint	30 Jun 27	01 Jul 27		01 Dec 26	NA	22 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Community Services	Road maintenance	Supply of road marking paint, reflective glass beads and thinners	30 Jun 27	01 Jul 27		01 Dec 26	NA	22 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Corporate Services	Buildings	Provision of electrical services for the Overberg District Municipality	30 Jun 27	01 Jul 27		01 Dec 26	NA	22 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Community Services	Municipal Health Services	25 Mobile data contracts	30 Jun 27	01 Jul 27		01 Dec 26	NA	02 Feb 27	19 Feb 27	25 Mar 27	09 Apr 27	28 Apr 27	05 May 27	14 May 27	21 May 27	
Community Services	Resorts	Electrical services at the resorts (Die Dam & Uitenhage) of the Overberg District Municipality	30 Jun 27	01 Jul 27		01 Dec 26	NA	22 Dec 26	13 Jan 27	19 Feb 27	05 Mar 27	17 Mar 27	01 Apr 27	30 Apr 27	07 May 27	
Community Services	Repairs and maintenance of pumps and related water reticulation equipment	Supply, maintenance & repairs on all pumps and related water reticulation equipment at the Overberg District Municipality's resorts	30 Jun 27	01 Jul 27		01 Dec 26	NA	02 Feb 27	19 Feb 27	25 Mar 27	09 Apr 27	28 Apr 27	05 May 27	14 May 27	21 May 27	
Corporate Services	Buildings	Guarding and security services at the Overberg District Municipality's Bredasdorp, Caledon and Swellendam premises	30 Jun 27	01 Jul 27		01 Dec 26	NA	02 Feb 27	19 Feb 27	25 Mar 27	09 Apr 27	28 Apr 27	05 May 27	14 May 27	21 May 27	

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Medium Term Revenue and Expenditure Framework (MTREF)

Capital Procurement Plan: 2026/2027



Capital Demand / Procurement plan 2026/27 - 2028/29

#	District	Sub-District	Project Name	Project Description	Budget	Final specification submission	RFP specification submission	Order/contract submission	Advert/website and/or media	Clearing of letters and/or RFP's	Technical Evaluation (if applicable)	RFP Evaluation Committee	RFP Acquisition Committee	Objected Period End Date	Completion Date (Final Date)	Budget 2027/28	Budget 2028/29
1	Community Services	ICT Services	Computer and Network Services	Computer and Network Equipment	R100 000	NA	NA	09 August 2026	NA	NA	NA	NA	NA	18 August 2026	18 August 2026	R100 000	R100 000
2	Community Services	ICT Services	Network cabling	Network cabling	R10 000	NA	NA	10 July 2026	NA	NA	NA	NA	NA	18 August 2026	18 August 2026	R10 000	R10 000
3	Community Services	ICT Services	Alarm and camera	Alarm and camera	R200 000	NA	10 July 2026	NA	24 July 2026	14 August 2026	21 August 2026	NA	NA	01 September 2026	01 September 2026	R200 000	R200 000
4	Community Services	Support Services	Trailer	Trailer	R20 000	NA	17 August 2026	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R20 000	R20 000
5	Community Services	Emergency Services	Vehicle	Vehicle	R100 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R100 000	R100 000
6	Community Services	Emergency Services	Vehicle	Vehicle	R100 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R100 000	R100 000
7	Community Services	Emergency Services	Emergency Services	Emergency Services	R200 000	NA	NA	17 August 2026	NA	11 September 2026	20 September 2026	NA	NA	27 November 2026	27 November 2026	R200 000	R200 000
8	Community Services	Emergency Services	Emergency Services	Emergency Services	R150 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R150 000	R150 000
9	Community Services	Emergency Services	Emergency Services	Emergency Services	R1 200 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R1 200 000	R1 200 000
10	Community Services	Emergency Services	Emergency Services	Emergency Services	R1 500 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R1 500 000	R1 500 000
11	Community Services	Emergency Services	Emergency Services	Emergency Services	R25 000	NA	10 July 2026	NA	24 July 2026	14 August 2026	21 August 2026	NA	NA	01 September 2026	01 September 2026	R25 000	R25 000
12	Community Services	Emergency Services	Emergency Services	Emergency Services	R10 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R10 000	R10 000
13	Community Services	Emergency Services	Emergency Services	Emergency Services	R5 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R5 000	R5 000
14	Community Services	Emergency Services	Emergency Services	Emergency Services	R2 700	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R2 700	R2 700
15	Community Services	Emergency Services	Emergency Services	Emergency Services	R150 000	NA	10 July 2026	NA	24 July 2026	14 August 2026	21 August 2026	NA	NA	01 September 2026	01 September 2026	R150 000	R150 000
16	Community Services	Emergency Services	Emergency Services	Emergency Services	R150 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R150 000	R150 000
17	Community Services	Emergency Services	Emergency Services	Emergency Services	R1 100 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R1 100 000	R1 100 000
18	Community Services	Emergency Services	Emergency Services	Emergency Services	R50 000 000	NA	NA	NA	NA	NA	NA	NA	NA	01 September 2026	01 September 2026	R50 000 000	R50 000 000

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ROADMAP TO A SUCCESSFUL mSCOA PROJECT IMPLEMENTATION

OVERBERG DISTRICT MUNICIPALITY

2026

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1. INTRODUCTION

A roadmap is a high-level strategic overview of a significant business initiative. Roadmaps are typically used to manage the development of a new product or the execution of an institution-wide project.

mSCOA: A multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts. Implementing mSCOA therefore requires organisational change across the municipality since not only financial and budget orientated practitioners are involved. The Council needs to know that almost every municipal department when coming to mSCOA everybody is responsible and accounting. mSCOA's objective is to provide a national standard uniformity recording and classification of municipal budget and financial information from transactional level by prescribing standard of charts of accounts.

mSCOA is made of seven segments that are:

- **Funding**

What source of funding is used to buy the item? E.g. Equitable share, MIG Grant, INEP, EPWP or own revenue.

- **Item**

What is the nature or type of transaction? (Asset, Gain, Loss, Revenue, Liability, and/or Expenditure).

- **Function**

Against which function should the item be recorded?

- **Municipal Standard Classification**

Against which organisational vote or account or sub-vote should the item be recorded? (Administration, Finance or Technical).

- **Region Indicator**

What geographical area or location is deriving the benefits from the item? (Ward, Whole of municipality, Administrative of head of administration).

- **Project**

To which project is the item related? (Operational or Capital).

- **Costing**

What is the impact of the item on Cost drivers, Tariff and/or Tariff formulation?

The municipality initiated the shift to mSCOA since the 2016/2017 financial year where the financial system provider was contracted from a transversal tender

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through National Treasury to assist the municipality to be mSCOA compliant as mandated by the municipal regulations on standard charts of accounts by the 01st of July 2017. The municipality managed to enter a contract with SAMRAS

What are benefits of mSCOA?

- Efficiency

an ERP system eliminates repetitive processes and greatly reduces the need for manual entry of information. The system will also streamline business processes and makes it easier and more efficient for the Municipality to collect data. Improve compliance to Generally Recognised Accounting Principles (GRAP).

- Integrated Information –

All information is in a central and single location, data is also kept consistent and up to date. This will also lead to better decision making.

- Integrated Reporting

Easy and more customizable reporting, this will help the municipality respond to complex data request more easily.

- Customer Service

Customer service functions will experience improved interaction with customer information and history.

- Security

The new system will improve the accuracy, consistency and security of data restriction to data will also be enhanced.

- Assist towards attaining clean audit

The system will enable the municipality accomplishing its objective by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk a management, control, and governance processes.

2. APPROACH

The roadmap approach will outline aspects needed to ensure that the project is realised by the target date as informed by the Municipal regulations on municipal standard chart of accounts. The process demonstrates key aspects to realise mSCOA Roadmap by integrating mSCOA, Project Approach, Legislative Mandate, Stakeholder Analysis, mSCOA Milestone expected challenges on mSCOA implementation project and Conclusion.

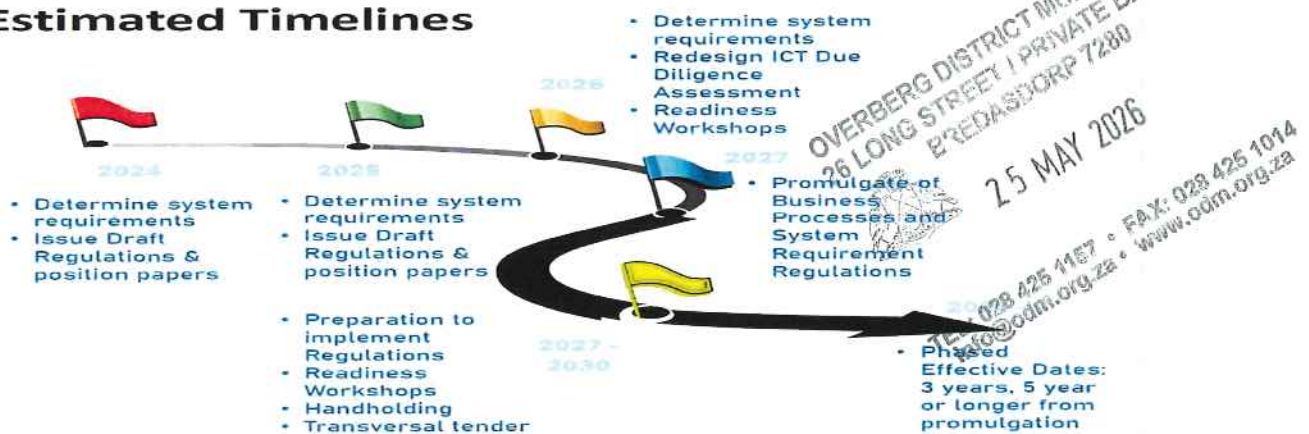
The Minister of Finance has, in terms of section 160(1) of the Constitution and section 168 of the MFMA promulgated the Municipal Standard Chart of Accounts (mSCOA) Regulations on 22 April 2014 (GovernmentGazetteNo.37577).



The mSCOA Regulations, 2014, states that the Minister may, by notice in the Gazette, determine the minimum business process and system requirements for municipalities and municipal entities to enable implementation of the regulations.

To achieve this, National Treasury has embarked on a project to: Review the minimum business processes and system specifications as articulated in MFMA Circular no 80 (2016) and update the minimum requirements to include legislation and other requirements that became/will become applicable after the circular was issued by the end of 2025. Regulating the minimum requirements for mSCOA, based on these updates, will be performed during the next financial year (2026).

Estimated Timelines



Current position:

ODM is currently aligning its implementation and MSCOA roadmap towards that of National Treasury, however the municipality is unfortunately sitting with significant risks and challenges with the current financial system being used to date. The system reached its end of life and development ceased. The system only performs selective activities, and a lot of manual intervention/activities and 3rd party systems are used to perform daily activities. Currently functions are not executed effectively and efficiently and causes a lot of pressure on limited resources (staff) in the municipality. Risk for the outdated ICT technology and security also causes a great concern. The credibility and information to make informed decisions is also very limited and timeous to compile.

Various engagements with National and Provincial confirmed that all stakeholders are aware that the current financial system used by ODM (SAMRAS Classic and SAMRAS Web-base) has reached its end of live date, hence the system will not be developed in future, nor will it be maintained. In future the MSCOA Chart versions will not be implementable.

A process to follow when considering changing financial ERP systems was proposed and are outlined in Budget Circular No 123 (paragraph 4.2). Various SAMRAS clients already approached National Treasury with the same situation, however every municipal environment is unique. Unfortunately, it is yet to be determined if any



financial system providers in the ERP environment will be MSCOA compliant, since the regulations is still to be finalised.

The municipality will have to write to the OCPO committee for inputs and response on the intention of the municipality to acquire a new system, which needs to be compliant to the current business processes as per the circulars. For the municipality to consider the change from the current financial system to a new ERP financial system, a roadmap was compiled as per the guidelines of Budget Circular No 132 (paragraph 6.3) to address gaps with the implementation of MSCOA including a checklist provided by National Treasury for guidance.

Progress includes a MSCOA committee and subcommittee already established a few years ago, roadmaps compiled, an internal assessment performed on the current financial system in 2025, whereafter the assessment was reviewed and verified by the current service provider which also confirmed that the current system is not adequate going forward with the MSCOA requirements. This brings the municipality to consider moving to a new financial system.

The municipality is of the opinion that a normal SCM process needs to be followed to acquire a new ERP system with the minimum requirements (functionalities) and modules identified by the municipality and to be enabled to comply with the business processes identified for MSCOA to date. The system will have to be continuously prepare itself to be fully MSCOA compliant when regulation is tabled and enforced.

Currently National Treasury distributed 4 position papers on the current business processes for inputs to be provided to by 31 Jan 2026.

1. Municipal System Integration

Propose the rules for integrated system solutions which are not fragmented, eliminate standalone systems, and provide a congruent data source, enabling a single source of the truth for statutory reporting and ensuring sound financial controls.

Integration ensures that once data is captured once, it is automatically reflected across all relevant functionalities, consistent across functionalities, and secured against alteration. Combined with the latest mSCOA chart at source, integration supports a single, auditable version of financial truth.

2. Use of Core Solution Chart Of Accounts As Base For Source System Integration

This position paper sets out the principles and preferred model for integrating source system data into the municipal core solution. The purpose is to ensure that all financial and operational transactions are aligned to the mSCOA, as required by the MFMA, National Treasury Regulations, and applicable GRAP standards. A critical design principle is that the core solution must serve as the single authoritative base for the mSCOA chart of accounts.

3. Data migration, conversion, and management

The purpose of this position paper is to establish a uniform and enforceable approach to data migration, conversion, and management for municipalities and municipal entities



4. Defining Upgrade vs New System Implementation

Criteria to determine the process to follow

TIMESPAN

It is anticipated that the timelines and dates for implementation of MSCOA regulations be published in a circular in early 2026.

Dates will include:

- Further consultation on the proposed Draft Regulations: 2026
- Promulgation of new Regulations: By March 2027
- Readiness period: Phased-in approach of 3 to 5 years (depending on complexity, current readiness of municipalities and urgency to enforce, e.g. UIFW new requirements but urgent one and will possibly have 3-year readiness period).
- Effective Date: July 2030 – 2032

17 Business Processes for system functionality is as follows:



The municipality will have to continue not only making progress on the MSCOA roadmap developed but also attempt in obtaining a new financial system simultaneously to comply in future. Financial implications will also play a significant role in the affordability and requirements of the new ERP system. This will also assist in the requirement to test the market not only on the system itself but also on a competitive basis.

ODM will have to move forward to reduce current risks and to become more effective and efficient in operational as well as compliance requirements. Credibility and assurance of proper financial management and activities in the municipality will also contribute to better information management and accurate standardised reporting.

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3. LEGISLATIVE MANDATE

Government notice No.312 Local Government: Municipal Finance Management Act (Act 56 of 2003): Municipal Regulations Standard Chart of Accounts. The Municipal Regulations on a Standard Chart of Accounts, 2014 (mSCOA), requires a significant change in municipal business processes. Consequently, mSCOA implementation involves system conversion and/ or re-implementation with all the typical risks associated with any system conversion or implementation.

Section 216 of the Constitution of the Republic of South Africa, 1996, provides that national legislation must prescribe measures to ensure transparency and expenditure control in each sphere of government by introducing generally recognised accounting practice, uniform expenditure classifications and uniform treasury norms and standards. The National Treasury is responsible for enforcing compliance with such measures, in addition to those functions assigned to it in terms of the Public Finance Management Act, 1999 (Act No. 1 of 1999). The National Treasury must compile national accounts incorporating all three spheres of government.

The Municipal Budget and Reporting Regulations, 2009, provide for the formalisation of norms and standards to improve the credibility, sustainability, transparency, accuracy, and reliability of municipal budgets. The prescribed budget formats provide the framework for the identification of the categories of municipal financial and non-financial information required in developing municipal budgets. A key objective of the proposed Regulations is to enable the alignment of budget information with information captured during the implementation of the budget.

The municipality must within its financial and administrative capacity establish a sound customer management system as prescribed in the MSA. Credit control and debt collection is the responsibility of the municipality and processes, procedures and mechanisms must be implemented in line with the policy as adopted by the Council as prescribed in the MSA.

A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000.

Human resources and payroll management is the organisational function that deals with issues related to employees such as compensation, hiring, performance management, organisational development, safety, wellness, leave management, benefits, employee motivation, communication, administration, and training in line with the prescriptions of the Labour Relations Act. Staff establishment, human resources development and expenditures on staff benefits should be done according to the processes and procedures set out in the MSA and MFMA. Pay roll management entails the administration of the financial record of employees' salaries, wages, bonuses, net pay, and deductions and should be done within the limits of the approved budget and the prescriptions of the South African Revenue Services (SARS). Budgeted remuneration and benefits need to be directly aligned to the approved staff establishment with provision for vacancies shown separately and all staff payments must be reconciled monthly. The issue of productivity or performance management



can be addressed by using the latest available technologies such as bio metrics devices. In terms of Section 152 of the Constitution, local government's primary mandate is to ensure services are provided in a sustainable and developmental manner; this notion and spirit is supported by the MFMA.

Asset management facilitates the provision of services in a financially sustainable manner and requires adequate automation of critical process within the asset management cycle.

Typical to an effective and efficient system at least the following functions need to be addressed as part of the minimum business process requirements:

- Safeguarding of assets, e.g. asset tracking, numbering and locations;
- Maintaining assets, planned and unplanned maintenance which needs to also incorporate capital asset renewal;
- Maintenance costing as an input into asset replacement plans;
- Establishing and maintaining a management, accounting and information system that accounts for the assets of the municipality;
- Asset valuation principles in accordance with Generally Recognised Accounting Practice (GRAP);
- Establishing and maintaining systems of internal control over assets;
- Establishing and maintaining an asset register;
- Clarifying responsibilities and accountabilities for the asset management process, and
- Insurance of assets.

Grant management includes all the activities, processes and procedures to register and reconcile all the grants allocated, received and spent according to the conditions as outlined in the Division of Revenue Act.

Supply Chain Management, Expenditure Management and Accounts Payable (Creditors) needs to incorporate

(a) Supply chain management is the management of a network of interconnected business processes involved in the provision of goods and services required by the municipality. It integrates the management of supply, demand, acquisition, logistics and disposal by implementing a supply chain management policy in compliance with the MFMA and Municipal Supply Chain Management Regulations in a fair, equitable, transparent, competitive, and cost-effective way. A Supply chain management system that gives effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy.

(b) Expenditure management follows the SCM processes that should ensure an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal, and payment of funds. These expenditures should be monitored against the approved budget, and reasons for variances must be explained and corrective action must be implemented to keep expenditure in line with budget estimates.

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(c) Accounts payable results from any monies owed in respect of goods and services purchased and must be settled within thirty days of date of invoice or statement unless it is prescribed otherwise. The payment of creditors or accounts payable must be reconciled monthly according to the statements received from service providers.

(d) Material and inventory management deals with the maintenance of inventory catalogues classified according to the high-level categories provided for in the Standard Chart of Accounts. Business processes need to incorporate at a minimum, ordering; issuing and management of inventory levels; preferred suppliers linked to inventory categories; flagging of stock levels with limited movements for substantial periods; regular physical counts and reconciliation to system stock records; exception reporting and enhanced controls on stock items susceptible to misuse such as illegal stock-piling; and all sub stores to be activated on the system.

(e) Contract management entails the management of contracts through the entire Contract Life Cycle to maximise value for money that includes procedures for planning; contract creation; collaboration; execution; administration; and close-out. Contracts should be listed in a contract register embedded into the financial application that automates all the activities necessary to manage the contract as informed and dependent on the nature of the work, the type of contract, the legal aspects and delivery timeframes. It also entails the activities carried out to determine whether the service provider and the municipality are performing adequately to meet the requirements in listed contracts that had been awarded through the procurement process and the prescriptions in the MFMA; and

(f) Vendor management entails managing a supplier database in support of various strategic procurement objectives.

Treasury and cash management refers to investing, financing activities and operational cash management. The following processes must be considered relevant to this cycle:

(a) Investing activities comprises the acquisition, disposal, and management of tangible assets, including land, buildings, plant and machinery, motor vehicles, furniture and equipment, computer hardware, software and communication networks. Also included are acquisition, disposal, and management of intangible assets such as research and development expenditure, patents and trademarks, scientific and technical know-how, intellectual property rights such as copyrights and licenses. Municipalities and municipal entities must introduce accounting policies for depreciation, impairment, revaluation, asset retirement, etc.

(b) Financing activities are how the municipality obtains its funding. This may be in the form of funds obtained from borrowing (external loans) or transfers and subsidies to the municipality or municipal entity. Financing activities also include finance and operating leases entered by the municipality or municipal entity. Included are related transactions such as security and guarantees granted to a lender, accounts receivables pledged to a discount house, interest charges, finance charges on leases, foreign exchange gains and losses, hedging gains and losses and commitments for capital expenditure.



(c) Investment may take the form of fixed interest, long-term or short-term debt, investments, or loans; secured or un-secured. Procedures must be implemented to control the purchase and sale of investments, the movement of script or recording of dematerialised securities and the resulting cash received and paid including income from investments, and

(d) Cash and bank refer to transactions occurring daily in all municipalities and municipal entities represented by a high volume of transactions in payments and receipts. Procedures must provide for expenses and reimbursements of "suspense accounts and floats" including regular surprise counts; cash handling procedures for unbanked receipts and money in transit; control over the opening of bank accounts and obtaining access to electronic banking signatures, regular reconciliations of bank accounts and timely follow-up of reconciling items by management.

Costing or management accounting

Financial and management information internal to the municipality and municipal entity which provides the basis for sound and informed business decision making. In contrast to financial accounting, management accounting is primarily forward looking instead of historically focused and informs planning and budget processes by applying forecasting and prediction models. Determining the full cost of tariff services including primary and secondary costing to inform tariffs and pricing of services to achieve cost reflective tariffs, reporting thereon and measuring performance of services based on financial and non-financial information.

Financial accounting

Accounting incorporates a host of policies, processes, and procedures to operationalise the effective and efficient recording and accounting of daily financial transactions as well as month and year end closure procedures and transactions. The MFMA provides a platform for the prescription of norms and standards such as the Standards of Generally Recognised Accounting Practices (GRAP) which have been designed and formulated based on unique South African circumstances (such as the VAT requirements which must be accommodated by the financial system) and leading international practices. Municipalities and municipal entities are therefore required to operationalise daily business processes and procedures that incorporate at the very least regular reconciliations, correct and accurate allocation and classification of transactions based on the SCOA classification framework. These processes and procedures must give rise to monthly performance represented by among others, the Statement of Financial Performance, Capital and Grant Performance, Statement of Financial Position, movement in net assets and cash flow in the Section 71 in-year reporting formats. It is important to keep in mind that outputs need to be reported and must always be measurable so that progressive achievements can benefit communities. Processes should be focussed at clean and accountable operations, and the outcome must be reported in terms of by all roll players.

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9

Municipal budgeting and planning

Business processes are primarily derived from two sets of legislation, namely the Municipal Systems Act, 2000 (MSA) and the Municipal Finance Management Act, 2003 (MFMA). The MSA provides for the setting of the strategic objective whilst the MFMA and Municipal Budget and Reporting Regulations, 2009 (MBRR) provide for the output associated with this business process. This needs to incorporate key processes and procedures such as strategy formulation, integrated development planning (IDP), prioritisation, revenue generation, resource allocation, as well as long term forecasting and modelling of key financial dimensions such as the statement of financial position, cash flow forecasting, funding compliance, asset management and basic service delivery. In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive, and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality:

- Corporate Governance is associated with ensuring greater economic and social responsibility within organisations to shareholders and stakeholders. Accountability, transparency, and openness in reporting and disclosing information are imperative to the practice of good governance and are non-negotiable. Generally, corporate governance refers to the processes by which municipalities are directed, controlled, and held to account as guided by the Constitution, the Municipal Financial Management Act, 2003 (MFMA) and Municipal Systems Act, 2000 (MSA). The MFMA and MSA complement each other and deal with internal control, risk management, internal audit, and external audit, and financial risk management, compliance to legislation, performance system and reporting mechanisms to enhance accountability and progress. Municipalities' policies and procedures need to address these areas to accomplish good corporate governance.

4. STAKEHOLDER ANALYSIS

The municipality established a mSCOA Steering Committee. The mSCOA Steering Committee of the municipality is led by the Chief Financial Officer and should be multi-disciplinary and include members of top management, including the following functions and skills: Finance; Budgeting; Financial and Performance Reporting; Risk management; Technical Engineering; Information technology; and Human resources.. A MSCOA champion is also appointed and a term of reference adopted.

The mSCOA Steering Committee meets once per quarter and whenever there is urgent need. The MSCOA sub-committees will meet bi-annually focussing on the business processes, and the committee will be bound to ensure that invite external standing members of the committee such as National Treasury, Western Cape Provincial Treasury and Financial System Provider delegates to its sitting. The committee will guide the project life span till the end of implementation and will be updated when a need arises and there are changes identified. It also included to direct relevant issues to be implemented to that department or directory when



technical team from National Treasury would be having a mandate or instruction that require implementation of by the municipality. The mSCOA Champion would still be responsible to ensure that the project roadmap is monitored and the committee meets as required to assess the progress made and urgent need to address the challenges that come across during implementation.

5. STEERING COMMITTEE MEETINGS

mSCOA Steering Committee shall meet once per quarter and should schedule formal meetings at least once per month if there are urgent issues that need to be resolved. The committee will compile an agenda and meeting minutes, to be maintained as part of the official project records for review purposes. Committee members should prepare for the meetings and contribute within their field of expertise, to ensure that full compliance is achieved. The committee to continue with monitoring the milestone on implementation of mSCOA project band also to ensure that recommendations are addressed by the municipality.

6. SCOA MILESTONE

Below Annex A is a listing of major milestones for the Overberg District Municipality mSCOA Project. This table is comprised only of major milestones; there may be smaller milestones which are key to success of implementation mSCOA Project. Any approved changes of these milestones or dates will be communicated to the project steering committee by the Project Manager. Annexure B provides a more comprehensive roadmap overview from a wholistic approach in which more departments are involved for the preparation and readiness of the new mSCOA regulations to be promulgated in 2027.

7. EXPECTED CHALLENGES ON IMPLEMENTATION OF mSCOA

7.1 Uncertainty

For mSCOA to be successfully implemented all financial systems need to be integrated, i.e. financial system for producing financial reports together with Central Supplier Database, South African Revenue Services, CIPC etc. this will assist to ensure that the municipality is mSCOA compliant in accounting and budgeting. From the onset, a major accounting obstacle to mSCOA implementation and integration was uncertainty. There may be a lot of issues regarding mSCOA segments and processes that would require enhancements to make the accounting and budgeting compliance effective and efficient. That in turn will also enforce version to version to improve the charter reporting and MFMA. A major result of the above uncertainty has been a lack of clarity among stakeholders, especially ERP-system providers, on how to implement mSCOA. The municipality also have a disadvantage regarding limited development in the financial maturity requirements for over a decade hence, having a great gap that exist even before modernising to the requirements of the future. This is a costly and extensive exercise.

7.2 Competition between Vendors

A second challenge that could be observed is competition among vendors of the ERP system being reluctant to cooperate freely without push. An unfortunate process of this could be having vendors that do not want to contribute openly on the challenges that might be encountered by others during the implementation of the ERP system.

7.3 Change Management

A final challenge would be the municipal senior managers as the decision makers becoming reluctant to involvement in the operation of mSCOA implementation of some modules with high authority decision that result to openness and transparency of the municipal accounting, budgeting and budgeting systems. Management resistance or delay on taking decisive action to support the mSCOA project implementation which results to mSCOA Steering Committee being unproductive.

8. CONCLUSION

The municipality should ensure that listing of all challenges experienced during the implementation process is recorded and addressed. Furthermore, a schedule of all activities still requiring intervention be captured to be followed through all relevant stakeholders involved i.e., correcting of wrong segments and process, and data strings failure to populate or transact from the correct account. The municipality should ensure that new versions of mSCOA charter is implemented whenever it's introduced and the mSCOA steering committee to ensure that the municipality is fully compliant with municipal regulations regarding accounting and budgeting.

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Annexure A

Action plan for outstanding milestones not yet achieved.

MILESTONE	DESCRIPTION	RESPONSIBILITY	TARGET DATE	PROGRESS	CHALLENGES
Change Management	mSCOA awareness and buy-in throughout Municipality including the varying stakeholders	Accounting Officer	Ongoing	Ongoing	Employees' resistance to change from the old way of doing things and additional functions brought about by mSCOA
SCM Module implementation (including inventory and stores)	Full SCM module implementation	SCM Manager	After promulgated (2027)	Ongoing	Prohibitive costs on the implementation of system to implement the SCM module fully
Salary Module Implementation	Implementation of Salary module and integration of Payday system as per mSCOA requirements	Manager Payroll	After promulgated (2027)	Ongoing	Payday interface to SAMRAS System
Integration of other programmes - third party Performance Management	Implementation and integration of all third parties as per mSCOA requirements and GO-live	Manager Performance and Risk	After promulgated (2027)	Ongoing	Merging of third-party integration, not possible currently
Asset Module Implementation	Implementation and integration of the Assets Module as per mSCOA requirements and GO-live	Manager SCM and Assets	After promulgated (2027)	Ongoing	Currently data cleansing and preparation to be imported to new system from Excell files currently utilised
Section 71 reporting	Issuing and verification of reporting in compliance with legislation as per MFMA and mSCOA compliant, submission of data strings and C-schedule	Senior Manager Finance	30 June 2026	In progress	Introduction of mSCOA charter and new version compromise the quality of work done for the current year
Cash flow mapping	Populating of cash flow tables to the mSCOA data strings in the segments	SAMRAS/SOLVEM Senior Manager Finance	30 June 2026	In progress	SCOA segment not correctly populating cash flow information
Budget as per mSCOA (Adjustment/ B-schedule) & A-Schedule)	Budgeting process based on mSCOA segments and breakdowns to be obtained from all role players	SAMRAS/SOLVEM Senior Manager Finance	30 June 2027	In progress	Introduction of mSCOA charter and new version compromise the quality of work done for the current year.
Budget control	Link to mSCOA funding source	Senior Manager Finance	30 June 2026	In progress	Funding source corrections and alignment
Live mSCOA Monitoring and Evaluation	Constant monitoring, evaluating, clean-up and	Western Cape Provincial Treasury	Ongoing	Work-in-progress	Ledger integration not populating correctly.

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Year-end closure	system enhancements on an ongoing basis, in alignment with National Treasury's mSCOA requirements.	SAMRAS/SOLVEM	30 June 2026	Work-in- progress	Dependency on service provider for activating new financial year
	Implementation of the period and posting and/or rolling of data to the new financial year.				


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Annexure B

As per functioning areas in phased approach

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OVERBERG DISTRICT MUNICIPALITY MSCOA ROADMAP

A	ICT Architecture	MSCOA roadmap 2025-26			MSCOA roadmap 2026-27		
		Responsible department	Status	Implementation date	Responsible department	Status	Implementation date
1	Hardware	ICT		Jun 26			
	Perform preliminary assessment and requirements for mSCOA system as per current regulatory requirements for system – Demonstration						
	Internal assessment of current vs required hardware - future planning in capital budget	ICT					
2	Servers	ICT					
	Obtain server requirements from current service provider for new MSCOA system functionality						
	Cloud vs Server assessment (Safety, security and cost analysis / requirements)	ICT					
3	Software						
	Depending on the system selected by the municipality						
3.1	System Assessment - Functionality	Finance/ICT	Completed	Q4 2025			
	Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version.						
	Vendor site visit – George municipality (High level overview of functionality of new system)	Finance/ICT	Completed	Jun 25			
	New 25/26 Vendor support contract signed	Municipal Manager	Completed	Jul 25			
	Internal finance mSCOA engagement to track process, identified risk and mitigation	CFO/mSCOA Champion	Completed	WIP			
3.2	Due diligence RT 25 - Testing current system against MSCOA requirements BP's	CFO/Fin managers	Completed	Aug 25			
	Due diligence						
	Finance functions as per Regulation 5 assessment						
	Other municipal functions (BP's)	Departmental Managers	Completed	Aug 25			
	Final Assessment completed and submitted to Service Provider to review - ICT Due diligence assessment confirmation	CFO/mSCOA Champion	Completed	Sept/Nov 2025			
	Internal finance mSCOA engagement and service provider on requirement for a new system	CFO/mSCOA Champion	Completed	Oct 25			

	and Service provider findings)								
3.3	Vendor Management	Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap Engage on proposed upgraded /new system functionality (A/BI and BP"S)	CFO	In progress	Q1 2026				
			Finance/ICT	Completed	Dec 25				
		Pricing estimations on various options for budgeting purposes	Finance/ICT						
4	Licences required to run the ERP management systems					ICT		Outcome dependent	2027

B	Governance and Institutional Requirements		MSCOA roadmap 2025-26			MSCOA roadmap 2026-27		
			Responsible department	Status	Implementation date	Responsible department	Status	Implementation date
1	A functioning mSCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).	MSCOA committee established in 2016, however revived in 2023/2024. TOR also approved	mSCOA Champion	Completed				
			CFO/MM	On-going	Apr 26			
			mSCOA Champion	Completed	Mar 26			
1.1	MSCOA regulations	Committee familiarise themselves with regulatory requirements Status quo until revised	Management					
1.2	Position papers	Members familiarise themselves on 4 papers	Finance					
1.3	Business processes documentation	Each specialist familiarises themselves with MSCOA requirements for each field responsible for	Management					
2	Regular reporting on mSCOA	Reporting performed in Sec 52 report quarterly, MSCOA committee	mSCOA Champion	Compliant	Ongoing			

	implementation to Management and Executive Committees and Council.																			
	Engagement and reporting to stakeholders	PT- Status update on process followed. Assistance and overview of assessment outcome	mSCOA Champion	Completed	Oct 25															
		PT/NT- Assistance request 1st engagement Jan 2026 Z Khan (Support unit)	CFO/Finance	WIP initiated	Jan 26															
		NT discussions and communication - Una Rautenbach NT TIMELINE and advisory	mSCOA Champion	Completed	Dec 25															
		Outcome assessment on MSCOA compliance report for Council and MM			Apr 26															
3	Appointment of a MSCOA champion to drive the MSCOA implementation at the municipality.	Appointment made : W Crafford (Senior Manager Finance)	CFO/Finance	Completed	2024															
4	Appointment of a suitably qualified System Administrator.	Appointment made : R Gertze (BTO Official) - System support	CFO/Finance	Completed	2024															
5	The development and adoption of the required IT policies and securities.	Current status quo as audited by AG	ICT																	
6	Establishment of data back-up and disaster recovery procedures.	Review current SOP and mitigation tools used, assess sufficiency to new requirements MSCOA guidelines	ICT																	


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		MSCOA roadmap 2025-26			MSCOA roadmap 2026-27		
		Responsible department	Status	Implementation date	Responsible department	Status	Implementation date
C	System Functionality						
1	The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MIFMA						
	Investigate the ability of the selected system on the ability to integrate to current 3rd party programmes identified (e.g. payroll, colliab, GIS, Ignite)						




	Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the mSCOA enabling version of the ERP.								
2	Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.								
2.1	System demonstration – Test the market	Invite current vendor to perform system demonstration as per response letter received / ICT due diligence exercise outcome	CFO/mSCOA champion	Outstanding	Q2 2026				
		Invite competitive vendors (at least 2) to perform system demonstration as per response letter received / ICT due diligence exercise outcome (Detail system functionality finance)	CFO/mSCOA champion	Outstanding	Q2 2026				
2.2	System upgrade/procurement	MSCOA regulation to be published compliance to BP's and vendors Letter to PT/NT on outcome of compliant service providers to proceed with new system acquisition							
		Affordability assessment, costing, funding, grant availability							
2.3	SCM Procurement process - SYSTEM	Acquire or upgrade of system after regulatory guidance is provided							2027
2.4	DATA readiness	Cleansing of data management and alignment to MSCOA - Service provider and ODM	System Admin		46113				
2.5	Testing - Configure system	Configuration and testing, posting, and chart segments collectively - accurate reporting					Management		2027
2.6	System live running	Parallel running and monitoring					CFO/Finance		2027

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D		MSCOA roadmap 2025-26	MSCOA roadmap 2026-27
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	User Proficiency and Training		Responsible department	Status	Implementation date	Responsible department	Status	Implementation date
1	The relevant municipal officials and interns must be sufficiently capacitated on the mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.	 <p>OVERBERG DISTRICT MUNICIPALITY 36 LONG STREET / PRIVATE BAG X22 ERENDEBURG 7280 25 MAY 2026 TEL: 028 425 1157 • FAX: 028 425 1014 info@odm.org.za • www.odm.org.za</p>						
2	Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.	Rollout of training sessions for all end-users and affected stakeholders on new chart segments and system usage.	HR/Fin	On-going		HR/Fin	On-going	
2.1	Align MSCOA budget mapping to ODM	Credible reporting to ensure funded and correct figures allocated - Service provider March visit on-site to assist		On-going	Jun 26			
2.2	Audit and monitoring	Conduct internal audit and external review of system implementation, stability, and reporting. - Alignment and accuracy				I/Audit		2027
2.3	Working groups	ODM to partake in working groups established for all the core areas	Finance	On-going				





OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
PREDASDORP 7200

25 MAY 2026

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Medium Term Revenue and Expenditure Framework (MTREF)

Budget Schedules: 2026/2027 – 2028/2029

DC3 Overberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
R thousand										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Appliance Maintenance	6	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		-	-	-	-	-	-	-	-	-
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water										
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Disconnection		-	-	-	-	-	-	-	-	-
Industrial Water		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Sale		-	24	-	-	25	25	25	-	-
Urban Higher Level Service		-	-	-	-	-	-	-	-	-
Total Service charges - Water		-	24	-	-	25	25	25	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	24	-	-	25	25	25	-	-
Service charges - Waste Water Management										
Agricultural and Rural		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		214	136	120	150	150	150	150	165	177
Sanitation Charges		480	629	678	-	750	750	750	825	883
Treatment of Effluent		-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		704	765	798	150	900	900	900	990	1 059
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		704	765	798	150	900	900	900	990	1 059
Service charges - Waste Management										
Availability Charges		-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities		10 355	14 378	17 333	17 932	18 132	18 132	18 132	19 535	20 909
Refuse Bags		-	-	-	-	-	-	-	-	-
Refuse Removal		-	-	-	-	-	-	-	-	-
Skip		530	581	606	689	689	689	689	615	652
Waste Bins		-	-	-	-	-	-	-	-	-
Total refuse removal revenue		10 884	14 959	17 939	18 621	18 821	18 821	18 821	20 150	21 561
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		10 884	14 959	17 939	18 621	18 821	18 821	18 821	20 150	21 561
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-	-	-
Advertisements		-	-	-	-	-	-	-	-	-
Amendment Fees		-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		-	-	-	-	-	-	-	-	-
Building Plan Approval		-	-	-	-	-	-	-	-	-
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-
Camping Fees		3 268	4 227	4 111	4 452	4 952	4 952	4 952	5 500	5 829
Cemetery and Burial		-	-	-	-	-	-	-	-	-
Cleaning and Removal		0	-	-	111	111	111	111	111	119
Clearance Certificates		-	-	-	-	-	-	-	-	-
Computer Services		-	-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
 26 LONG STREET / PRIVATE BAG 122
 BREDASDORP 7200
 25 MAY 2026

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Encroachment Fees	-	-	-	-	-	-	-	-	-	-
Entrance Fees	8	18	11	11	11	11	11	12	12	13
Escort Fees	-	-	-	-	-	-	-	-	-	-
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	5 544	4 998	6 871	6 757	7 107	7 107	7 107	11 000	14 200	17 000
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	253	685	53	53	53	53	53	53	53	53
Library Fees	-	-	-	-	-	-	-	-	-	-
Management Fees	116 243	123 763	137 486	131 694	131 694	131 694	131 694	139 970	108 867	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	73	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	4	1	1	2	2	2	2	2	2	2
Photo copies, Faxes and Telephone charges	-	-	-	-	-	-	-	-	-	-
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	746	828	808	996	996	996	996	1 123	1 201	1 285
Scrap, Waste & Other Goods	39	-	76	72	72	72	72	72	76	78
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	-	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	-	-	-	-	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	126 105	134 592	149 427	144 147	144 997	144 997	144 997	157 842	130 358	24 794
Agency Services										
District Municipalities										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwaZulu/Natal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwaZulu/Natal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total Provincial	12 006	12 909	13 825	13 951	13 951	13 951	13 951	14 606	11 360	-
Total Agency Services	12 006	12 909	13 825	13 951	13 951	13 951	13 951	14 606	11 360	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	1	1	1	1	1	1
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	-	222	212	318	319	319	319	351	375	401
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	1	1	1	1	1	1
Waste Water Management	-	-	-	-	1	1	1	1	1	1
Water	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	-	222	212	318	322	322	322	354	378	404
Interest earned from Current and Non Current Assets										
Bank Accounts	-	-	-	-	-	-	-	-	-	-
Financial Assets	-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	5 904	8 163	8 052	9 202	9 202	9 202	9 202	9 500	9 500	9 500
Total Interest earned from Current and Non Current Assets	5 904	8 163	8 052	9 202	9 202	9 202	9 202	9 500	9 500	9 500
Dividends										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	12 849	13 812	14 677	16 165	16 165	16 165	16 165	18 377	20 141	21 506
Total Market Related	12 849	13 812	14 677	16 165	16 165	16 165	16 165	18 377	20 141	21 506
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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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						
Revenue							
Exchange Revenue							
Service charges - Electricity		-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	990	990
Service charges - Waste Management		-	-	-	-	20 150	20 150
Sales of Goods and Rendering of Services		-	-	-	127	157 715	157 842
Agency services		14 606	-	-	-	-	14 606
Interest		-	-	-	-	-	-
Interest earned from Receivables		-	-	-	4	350	354
Interest earned from Current and Non Current Assets		-	-	-	9 500	-	9 500
Dividends		-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-
Rental from Fixed Assets		-	-	45	-	18 332	18 377
Licence and permits		-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-
Development Charges		-	-	-	-	-	-
Operational Revenue		-	-	196	552	1 013	1 761
Non-Exchange Revenue							
Property rates		-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-
Licences or permits		-	-	-	-	1 531	1 531
Transfer and subsidies - Operational		16 942	-	300	68 864	11 318	97 424
Interest		-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		2 660	-	-	-	-	2 660
Other Gains		-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 208	-	541	79 047	211 400	325 195
Expenditure							
Employee related costs		8 188	-	13 680	19 170	144 972	186 009
Remuneration of councillors		7 423	-	-	-	-	7 423
Bulk purchases - electricity		-	-	-	-	-	-
Inventory consumed		18	-	548	149	45 741	46 455
Debt impairment		-	-	-	-	100	100
Depreciation, amortisation and impairment		55	-	570	122	3 103	3 850
Interest, Dividends and Rent on Land		-	-	-	430	3 057	3 487
Contracted services		815	-	2 031	5 372	25 841	34 059
Transfers and subsidies		-	-	-	-	1 000	1 000
Irrecoverable debts written off		-	-	-	-	-	-
Operational cost		1 616	-	5 761	6 641	27 732	41 750
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-
Other Losses		-	-	-	-	-	-
Total Expenditure		18 114	-	22 589	31 884	251 546	324 133
Surplus/(Deficit)		16 093	-	(22 049)	47 163	(40 146)	1 061
Transfers and subsidies - capital (monetary allocations)		-	-	-	1 500	1 299	2 799
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		16 093	-	(22 049)	48 663	(38 847)	3 860

References

1. Departmental columns to be based on municipal organisation structure

DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R thousand	Description	Ref	2022/23	2023/24	2024/25	Current Year 2023/24			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
ASSETS											
Current Assets											
Cash and Cash Equivalents											
	Call Deposits and Investments		85 054	75 424	76 545	62 000	68 000	68 000	68 000	68 000	68 000
	Cash at Bank		2 101	2 161	2 289	2 345	2 590	2 590	2 590	403	5 734
	Cash on Hand		-	-	-	-	-	-	-	-	8 132
	Total Cash and Cash Equivalents		87 155	77 584	78 834	64 345	70 590	70 590	70 590	68 403	73 724
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
	Electricity		7	12	22	12	22	22	22	22	22
	Waste Management		38	80	143	82	143	143	143	143	143
	Water		-	-	-	-	-	-	-	-	-
	Other trade receivables from exchange transactions		5 635	10 678	11 402	10 678	11 602	11 602	11 502	11 602	11 802
	VAT Receivable Input Tax Accrual		516	358	262	358	262	262	262	262	262
	Gross: Trade and other receivables from exchange transactions		6 456	11 131	11 827	11 131	11 927	11 827	11 827	12 027	12 127
	Less: Impairment for debt		-	-	-	-	-	-	-	-	-
	Impairment for Electricity		(2)	(9)	(7)	(3)	(7)	(7)	(7)	(7)	(7)
	Impairment for Waste Management		(15)	(33)	(61)	(28)	(61)	(61)	(61)	(61)	(61)
	Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-
	Impairment for Water		-	-	-	-	-	-	-	-	-
	Impairment for other trade receivables from exchange transactions		(43)	(1 234)	(1 750)	(1 404)	(1 865)	(1 865)	(1 856)	(1 956)	(2 000)
	Total Less: Impairment for debt		(49)	(1 270)	(1 818)	(1 470)	(1 964)	(1 964)	(1 964)	(2 064)	(2 114)
	Total net Trade and other receivables from Exchange Transactions		6 001	9 861	9 983	9 661	9 963	9 863	9 863	9 963	9 983
Receivables from non-exchange transactions											
Property rates											
	Agricultural Properties		-	-	-	-	-	-	-	-	-
	Business and Commercial Properties		-	-	-	-	-	-	-	-	-
	Industrial Properties		-	-	-	-	-	-	-	-	-
	Mining Properties		-	-	-	-	-	-	-	-	-
	Public Benefit Organizations		-	-	-	-	-	-	-	-	-
	Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-
	Public Service Purposes Properties		-	-	-	-	-	-	-	-	-
	Residential Properties		-	-	-	-	-	-	-	-	-
	Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-
	Sports Clubs and Fields		-	-	-	-	-	-	-	-	-
	Vacant Land		-	-	-	-	-	-	-	-	-
	Property Rates General		-	-	-	-	-	-	-	-	-
	Gross: Property rates		-	-	-	-	-	-	-	-	-
	Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-
	Net Property rates		-	-	-	-	-	-	-	-	-
	Other receivables from non-exchange transactions		555	565	615	555	615	615	615	615	615
	Less: Impairment for other receivables from non-exchange transactions		(7)	(5)	(10)	(5)	(10)	(10)	(10)	(10)	(10)
	Net other receivables from non-exchange transactions		548	560	605	550	605	605	605	605	605
	Total net Receivables from non-exchange transactions		548	560	605	550	605	605	605	605	605
Current Portion of Non-current Receivables											
Associates											
	Binary Obligations		-	-	-	-	-	-	-	-	-
	Car		-	-	-	-	-	-	-	-	-
	Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-
	Employee Benefits		1 803	2 040	2 073	2 263	2 317	2 317	2 317	2 320	2 436
	Finance Lease Receivables		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Housing Land Sales		-	-	-	-	-	-	-	-	-
	Housing Selling Schemes		-	-	-	-	-	-	-	-	-
	Intercompany/Parent-Subsidiary Transactions		-	-	-	-	-	-	-	-	-
	Joint Ventures		-	-	-	-	-	-	-	-	-
	Operating Lease		-	-	-	-	-	-	-	-	-
	Public Organisation		-	-	-	-	-	-	-	-	-
	Sporting and Other Bodies		-	-	-	-	-	-	-	-	-
	Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-
	Subsidiaries		-	-	-	-	-	-	-	-	-
	Total Current Portion of Non-current Receivables		1 803	2 040	2 073	2 263	2 317	2 317	2 317	2 320	2 436
Inventory											
	Agricultural		-	-	-	-	-	-	-	-	-
	Consumables		1 571	1 767	1 263	1 767	1 263	1 263	1 263	1 263	1 263
	Finished Goods		-	-	-	-	-	-	-	-	-
	Housing Stock		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Materials and Supplies		-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-
	Work-in-progress		-	-	-	-	-	-	-	-	-
	Total Inventory		1 571	1 767	1 263	1 767	1 263	1 263	1 263	1 263	1 263
VAT Receivable											
	Input Tax Capital		-	-	-	-	-	-	-	-	-
	Input Tax General		-	-	-	-	-	-	-	-	-
	VAT Control (Receivable)		481	303	793	303	793	793	793	793	793
	Total VAT Receivable		481	303	793	303	793	793	793	793	793
Other current assets											
	Construction Contracts and Retentions		-	-	-	-	-	-	-	-	-
	Control, Cleaning and Maintenance Accounts		-	-	-	-	-	-	-	-	-
	Deposits		-	-	-	-	-	-	-	-	-
	Fair Value Reserves		-	-	-	-	-	-	-	-	-
	Income Tax Recoverable		-	-	-	-	-	-	-	-	-
	Operating Leases - Right of Use		-	-	-	-	-	-	-	-	-
	Intercompany/Parent-Subsidiary Transactions		-	-	-	-	-	-	-	-	-
	Total Other current assets		-	-	-	-	-	-	-	-	-
	Total Current Assets		89 400	82 116	83 523	79 921	85 531	85 531	85 531	83 550	88 794
Non-current Assets											
Investments											
	Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
	Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
	Derivative Financial Assets		-	-	-	-	-	-	-	-	-
	Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
	Interest Rate Swaps		-	-	-	-	-	-	-	-	-
	Locked/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
	Municipal Bonds		-	-	-	-	-	-	-	-	-
	National Government Securities		-	-	-	-	-	-	-	-	-
	Non-transferable Certificates of Deposits		-	-	-	-	-	-	-	-	-
	Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
	Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
	Total Investments		-	-	-	-	-	-	-	-	-
Investment Property											
	Investment Property at Cost / Fair Value		12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797
	Less: Accumulated Depreciation		-	-	-	(15)	(15)	(15)	(15)	(65)	(177)
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-
	Total Investment Property		12 797	12 797	12 797	12 782	12 782	12 782	12 782	12 701	12 620
Property, Plant and Equipment											
	Property, Plant and Equipment at Cost / Realisation		112 177	122 931	135 963	150 032	177 483	177 483	177 483	205 902	210 089
	Leases recognized as Property, Plant and Equipment		2 948	2 890	2 890	2 895	2 890	2 890	2 890	2 890	2 890
	Less: Accumulated Depreciation		(38 586)	(41 114)	(45 719)	(48 697)	(49 684)	(49 684)	(49 684)	(53 301)	(56 916)
	Less: Accumulated Impairment		(2 443)	(2 388)	(2 541)	(2 386)	(3 541)	(3 541)	(3 541)	(3 541)	(3 541)
	Total Property, Plant and Equipment		74 091	81 519	89 283	101 897	127 148	127 148	127 148	151 877	152 520
Construction Work-in-progress											
	Acquisitions		428	4 530	1 504	9 200	33 500	33 500	33 500	20 800	2 800
	Opening Balance		489	809	471	313	2 035	2 035	2 035	313	313
	Prior period corrections		-	-	-	-	-	-	-	-	-
	Transfer to Heritage asset		-	-	-	-	-	-	-	-	-
	Transfer to Intangible Asset		-	-	-	-	-	-	-	-	-
	Transfer to Investment property		-	-	-	-	-	-	-	-	-
	Transfer to PPE		(69)	(4 698)	-	(9 200)	(16 222)	(16 222)	(16 222)	(20 800)	(2 900)

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	(2022)	(2021)	(2020)	(2019)	(2018)	(2017)	(2016)	(2015)	(2014)	(2013)
Less: Accumulated Impairment										
Total Construction Work-in-progress	496	158	1 722	0	(8)	(8)	(8)	(8)	0	(8)
Biological Assets										
Biological Assets at Cost / Fair Value										
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Biological Assets										
Living resources										
Living resources at Cost / Revaluation										
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Living resources										
Heritage Assets										
Heritage Assets at Cost / Revaluation										
Less: Accumulated Impairment										
Total Heritage Assets										
Intangible Assets										
Intangible Assets at Cost / Revaluation	60	186	330	770	570	570	570	570	570	570
Less: Accumulated Amortisation	(85)	(111)	(151)	(170)	(154)	(154)	(154)	(300)	(456)	(565)
Less: Accumulated Impairment										
Total Intangible Assets	5	74	180	600	417	417	417	265	113	6
Trade and other receivables from exchange transactions										
Electricity										
Property Rental Debtors										
Service Charges										
Waste Management										
Waste Water Management										
Water										
Total Trade and other Receivables from Exchange Transactions										
Non-current Receivable from Non-exchange Transactions										
Associates										
Bursary Obligations										
Car										
Computer and Electronic Equipment										
Employee Benefits	20 297	20 820	23 192	23 051	23 940	23 940	23 940	24 829	26 070	27 635
Finance Lease Receivable										
Housing Land Sales										
Housing Loans										
Housing Selling Schemes										
Intercompany/Parent/subsidiary Transactions										
Joint Ventures										
Operating Leases										
Property Rental										
Public Organisation										
Sporting and Other Bodies										
Staff Loans/Receivables										
Subsidiaries										
Total Non-current Receivables from Non-exchange Transactions	20 297	20 820	23 192	23 051	23 940	23 940	23 940	24 829	26 070	27 635
Other non-current assets										
Deferred Tax Assets										
Defined Benefit Asset										
Intercompany/Parent/subsidiary Transactions										
Investment in Associate										
Investment in Joint Venture										
Investment in Subsidiary										
Operating Lease Receivable										
Deposits										
Total Other non-current assets										
Total Non Current Assets	107 685	115 389	127 173	138 328	164 286	164 286	164 286	189 751	191 222	192 897
TOTAL ASSETS	206 085	207 484	226 665	217 250	248 817	248 817	248 817	273 101	280 117	284 235
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA										
FNB National Bank										
NetBank										
Rand Merchant Bank										
Standard Bank										
Unspecified										
Total Bank Overdraft										
Financial Liabilities										
Concessionary Loan										
Short-term Borrowings	4 120	4 503	5 141	2 267	2 267	2 267	2 267	2 920	4 820	6 520
Current portion of Finance Lease Liabilities	1 245	111	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings										
Current portion of Operating Lease Liabilities										
Unamortised Premium on Long-term Debts										
Total Financial Liabilities	5 365	4 704	5 141	2 267	2 267	2 267	2 267	2 920	4 820	6 520
Consumer Deposits										
Building Plans										
Byring Card										
Electricity										
Hiring of Decorative Items										
Library Books										
Posters										
Reflex										
Rental Properties										
Sewer										
Street Closure										
Valuation Approval										
Water										
Wayleave										
Total Consumer Deposits	8	8	8	8	8	8	8	8	8	8
Trade and Other Payable Exchange Transactions										
Accrued Interest										
Advance Payments	12 905	2 163	2 701	2 163	2 701	2 701	2 701	2 701	2 701	2 701
Affiliates, Related Parties and Associated Companies										
Agency Fees Payable										
Auditor-General of South Africa										
Bonus										
Compensation Commission (CCM)										
Control, Cleaning and Incentive Accounts	416	416	334	416	334	334	334	334	334	334
Deferred Revenue										
Dividends Declared										
Electricity Bulk Purchase										
Fair Value Adjustment										
Intercompany/Parent/subsidiary Transactions										
Leave Accrual										
Long Service Award										
Municipal Debt Relief										
Overtime										
Payables and Accruals	5 131	3 678	2 267	3 567	2 267	2 267	2 267	2 267	2 267	2 267
PAYE Deductions										
Pension and Retirement Contributions										
Repayments		207	-	207	-	-	-	-	-	-
Standby										
Tender Documentation										
Unallocated Deposits	508	478	533	505	503	503	503	503	503	503
Water Inventory Bulk Purchases										
VAT Payables Output Tax Accrual	472	1 046	1 084	1 046	1 084	1 084	1 084	1 084	1 084	1 084
VAT Payables Output Tax Provision for Doubtful Debt Impairment										
Total Trade and Other Payable Exchange Transactions	19 432	7 920	6 999	7 906	6 999	6 999	6 999	6 999	6 999	6 999
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital										
Operational			608							

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Total Transfers and Subsidies Payable	-	-	926	-	-	-	-	-	-
Transfers and Subsidies Unspent									
Capital	842	700	640	-	92	30	30	92	82
Operational	3,083	3,085	5,912	2,527	3,211	3,211	3,211	3,211	3,211
Total Transfers and Subsidies Unspent	3,925	3,785	6,552	2,527	3,303	3,241	3,241	3,303	3,303
VAT Payables Output Tax Asst									
VAT Payables Output Tax Provision for Doubtful State Inpayment									
Total Trade and Other Payable Non-exchange Transactions	3,925	3,785	6,479	2,527	3,303	3,241	3,241	3,303	3,303
Provisions									
Alien Vegetation									
Bonus	3,275	3,158	3,600	4,011	4,179	4,179	4,179	4,008	4,638
Decommissioning, Restoration and Similar Liabilities									
Ei-grate Pension									
Insurance Claims									
Leave	8,764	9,746	11,563	10,951	12,162	12,162	12,162	13,406	14,079
Litigation									
Pension Fund Investment Return Shortfall									
Staff Party									
Impairment									
Total Provisions	12,039	13,216	15,163	14,961	16,341	16,341	16,341	17,158	18,018
VAT Payable									
VAT Payable Output Tax									
VAT Payable VAT Control									
Total VAT Payable									
Other current liabilities									
Employee Benefits									
Post-employment Benefits	3,368	3,517	3,675	3,952	3,835	3,835	3,835	4,052	4,467
Other Long-Term Benefits	623	758	536	852	678	638	638	605	727
Termination Benefits									
Total Employee Benefits	4,001	4,275	4,211	4,803	4,487	4,487	4,487	4,711	5,194
Deferred Tax Liabilities									
Income Tax Payable									
Intercurrency/Parent-subsidary Transactions									
Total Other current liabilities	4,001	4,275	4,211	4,803	4,487	4,487	4,487	4,711	5,194
Total Current Liabilities	44,796	33,607	38,464	33,583	33,425	33,425	33,425	35,100	38,181
Non-current liabilities									
Financial Liabilities									
Borrowings									
Annuity and Bull Loans	11,112	6,518	1,377	7,826	32,120	32,120	32,120	47,703	36,763
Bankers Acceptance Certificate									
Contingency Loan									
Derivative Financial Liability									
Finance Lease Liability	112	-	-	-	-	-	-	-	-
Government Loans									
Intercurrency/Parent-subsidary Transactions									
Local Registered Stock									
Marketable Bonds									
Non-convertible Loans									
Non-marketable Bonds									
PPP Liabilities									
Securities									
Interest Rate Swap									
Total Borrowings	11,224	6,518	1,377	7,826	32,120	32,120	32,120	47,703	36,763
Operating Lease Liability									
Total Financial Liabilities	11,224	6,518	1,377	7,826	32,120	32,120	32,120	47,703	36,763
Provisions									
Alien Vegetation									
Bonus	1,240	1,551	3,161	1,877	3,368	3,368	3,368	3,576	4,022
Decommissioning, Restoration and Similar Liabilities									
Ei-grate Pension									
Impairment									
Insurance Claims									
Leave									
Litigation									
Pension Fund Investment Return Shortfall									
Staff Party									
Total Provisions	1,240	1,551	3,161	1,877	3,368	3,368	3,368	3,576	4,022
Long term Trade and other Payables									
Bulk Water									
Electricity Bulk Purchase									
Municipal Debt									
Payables and Receivables									
Total Long term Trade and other Payables									
Other non-current liabilities									
Employee Benefits									
Post-employment Benefits	47,960	42,723	48,685	46,883	50,598	50,598	50,598	52,548	55,701
Other Long-Term Benefits	2,645	5,816	6,323	6,726	6,593	6,593	6,593	6,612	7,429
Termination Benefits									
Total Employee Benefits	48,605	48,539	55,008	53,609	57,191	57,191	57,191	59,160	63,130
Deferred Tax Liabilities									
Intercurrency/Parent-subsidary Transactions									
Total Other non-current liabilities	48,605	48,539	55,008	53,609	57,191	57,191	57,191	59,160	63,130
Total non-current liabilities	61,074	56,611	59,327	63,289	82,679	82,679	82,679	110,438	112,186
TOTAL LIABILITIES	105,870	90,218	97,791	96,872	126,104	126,104	126,104	145,538	150,367
CHANGES IN NET ASSETS									
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/Deficit									
Changes in Accounting Policy									
Correction of Prior Period Error	85								
Depreciation Effects									
Opening Balance	73,863	79,215	96,096	99,833	101,705	101,705	101,705	102,708	106,738
Transfer from operating revenue and expenditure	18,367	16,850	8,640	545	887	887	887	3,801	2,178
Transfer to/from Reserve	(8,022)	-	-	-	-	-	-	-	-
Total Accumulated Surplus/Deficit	79,215	96,066	104,736	100,378	102,705	102,705	102,705	106,509	108,926
Reserves and Funds									
Capital Replacement Reserve	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Capitalization Reserve									
Compensation for Occupational Injuries and Diseases									
Employee Benefit Reserve									
Housing Development Fund									
Investment in associate account									
Non-current Provisions Reserve									
Residual Reserve									
Self Insurance Reserve									
Valuation Reserve									
Total Reserves and Funds	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Other									
Equity									
Capital Contributed by Other Government Units									
Ordinary Shares									
Preference Shares									
Share Premium									
Total Equity									
Non-controlling Interest									
Opening Balance									
Movement during the year									
Total Non-controlling Interest									
Intercurrency/Parent-subsidary Transactions									
Total Other									
TOTAL COMMUNITY WEALTH/EQUITY	100,215	117,066	122,703	121,378	123,703	123,703	123,703	127,563	129,738

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DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
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		138 048	147 079	167 925	168 776	169 226	169 226	183 216	158 043	54 079	
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable district economy.	SG3		18 849	21 241	22 030	23 795	25 133	25 133	28 183	28 939	30 923	
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		33	101	42	47	240	240	541	548	556	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines.	SG4		98 921	101 468	87 813	79 673	81 545	81 545	79 047	81 703	84 189	
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		12 247	13 632	21 831	34 521	34 521	34 521	34 208	31 085	30 202	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	268 097	283 521	299 642	306 812	310 665	310 665	325 195	300 329	199 950

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

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DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		183 798	193 042	210 592	215 618	217 834	217 834	231 471	203 868	99 313
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		16 601	17 227	21 191	22 250	23 157	23 157	20 075	18 678	17 598
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		13 513	15 596	18 949	20 418	20 360	20 360	22 589	23 320	24 350
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		27 630	26 841	32 642	30 709	31 426	31 426	31 684	33 058	34 516
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		14 592	15 973	16 759	17 772	17 839	17 839	18 114	19 230	20 273
Allocations to other priorities												
Total Expenditure			1	256 134	268 649	300 132	306 767	310 616	310 616	323 933	298 154	196 051

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

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DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		4 445	9 707	12 557	11 888	36 781	36 781	27 583	3 600	3 150
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		1 743	376	1 626	250	523	523	180	180	-
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		1 467	2 087	1 179	2 675	2 667	2 667	663	400	700
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		3	18	30	42	42	42	-	-	-
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		13	2	14	23	22	22	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	7 671	12 191	15 405	14 878	40 035	40 035	28 426	4 180	3 850

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

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DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Executive										
Percentage positions filled in the three highest levels of management in terms of the approved Employment Equity Plan as at 30 June (Reg)	three highest levels of management (Number of appointments in 3)							TBC		
Percentage of the capital budget spend on capital projects by 30 June (Reg)	% of capital budget spent (Actual amount spent on capital projects/Total amount budgeted for capital projects)	50.0%	85.1%	98.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Internal Audit										
year and table to the Audit & Performance Audit	Risk-based audit plan	1	1	1	1	1	1	1	1	1
IDP and Communications										
Draft a five year IDP and submit to Council for consideration by 31 March	IDP drafted and submitted	1	1	1	1	1	1	1	1	1
Develop a District IDP Framework Plan and submit to Council for consideration by 31 March	Plan developed and submitted							1		
Performance and Risk Management										
Execute Strategic Risk assessment	Number of strategic risk assessments executed per annum	1	1	1	1	1	1	1	1	1
Vote 2 - Management Services										
Vote 3 - Corporate Services										
Human Resources										
Review and update the Staff Establishment as per the MSR and table to Council by 31 May	Reviewed staff establishment tabled per annum		1	1	1	1	1	1	1	1
Percentage of the municipal budget spent on implementing the workplace skills plan by 30 June	% of the municipal budget spent ((Actual total training expenditure divided by total operational budget)x100)	0.44	0.55	0.23	0.37	90 of training budget	90 of training budget	TBC	TBC	TBC
Develop a five year Workplace Skills Plan and submit to Council for consideration by 31 March	Plan developed and submitted to Council							1		
Review the HR Strategy and submit to Council for consideration by 31 March	Strategy reviewed and submitted to Council							1		
Conduct a skills audit for the Administration (excluding senior management) by 31 December	% of the skills audit conducted (Number of staff skills audit completed/Total number of staff on 31 December)							1		
Create temporary work opportunities through the municipality's EPWP programme by 30 June	Number of temporary EPWP work opportunities created per annum	207	135	149	172	96	96	TBC	TBC	TBC
Administrative Services										
Review the Council Rules of Order for Council and Portfolio Committee meetings and submit to Council for consideration by the end of February	Rules of Order reviewed and submitted to Council							1		
Corporate Support Services										
Review the Delegation Register and submit to Council for consideration by 31 May	Delegation register reviewed and submitted to Council				1	1	1	1		
Vote 4 - Finance										
Finance										
Measure financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments)	11.20	12.06	12.27	7.00	7.00	7.00	7.00	7.00	7.00
Measure 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)	4.12	3.48	3.21	3.00	3.00	3.00	3.00	3.00	3.00

Measure 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)	13.0%	11.6%	9.5%	20.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Develop a Revenue Enhancement Plan and submit to Council for consideration by 31 March	Plan developed and submitted for consideration to Council							1		
SCM & Assets										
Payroll, Banking and Cash Investments										
Vote 5 - Community Services										
Municipal Health Services										
Take domestic drinking water samples in towns and communities to monitor water quality	Number of samples taken per annum	680	915	1062	1056	913	913	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	783	485	619	576	576	576	576	576	576
Take water samples at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	173	196	298	284	257	257	284	284	284
refurbishment of the municipal health services building at Calendon depo by 30 June	% of the budget spent (Total amount of capital project budget spent/Total amount)							90.00%		
municipal health premises in the Overberg region and submit to Council for consideration by 30 June	Assessment conducted and submitted							1		
Environmental Management										
Develop a climate change needs and response	Climate change needs and				1	0	0	1		
Solid Waste										
Achieve a 90% compliance audit outcome for the Karwyderskraal Regional Landfill Facility for the annum	% compliance audit outcome achieved for the financial year			98.97%			98.98%	90.0%	90.0%	90.0%
Complete the construction of Cell 5 portion of the access road and expansion of compost facility at Karwyderskraal Landfill site by 31 March	Project completed							1		
Emergency Services										
Table Disaster Risk Management Plan review to Council by 30 June	Reviewed Disaster Risk Management Plan tabled to Council	1	1	1	1	1	1	1	1	1
Purchase a fire truck by 30 June	Number of trucks purchased							1		
Roads										
Kilometres of gravel roads to be regavelled	Number of kilometres road regavelled per annum	43	31.44	32	48.86	48.86	48.86	50		
Kilometres of gravel roads to be bladed	Number of kilometres gravel road bladed per annum	6862.61	6686.53	6850	6500	6500	6500	6500	6500	6500
Kilometers of roads resealed per annum	Number of kilometers of roads resealed	16.26	13.75	19.70	18.63	18.63	18.63	19.81		
Square meters of black top patching completed per annum	Number of square meters completed							TBC	TBC	TBC
LED, Tourism and Resorts										
Complete a feasibility study with scenario plans for the resorts and submit to Council for consideration by 31 December	Feasibility study completed and submitted to Council				1	1	0	1	1	1
Develop a Regional Economic Integration Plan and submit to Council for consideration by 30 June	Plan developed and submitted for consideration to Council							1		

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DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.0%	2.8%	2.2%	2.8%	2.3%	2.3%	2.3%	2.5%	2.1%	4.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.8%	2.7%	2.2%	2.8%	2.3%	2.3%	2.3%	2.5%	2.1%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	177.7%	599.6%	599.6%	599.6%	430.9%	226.6%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.2	2.7	2.4	2.4	2.6	2.6	2.6	2.4	2.3	2.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	2.7	2.4	2.4	2.6	2.6	2.6	2.4	2.3	2.2
Liquidity Ratio	Monetary Assets/Current Liabilities	2.1	2.6	2.3	2.3	2.4	2.4	2.4	2.2	2.2	2.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	8.8%	10.2%	11.6%	11.5%	12.0%	12.0%	12.0%	11.8%	14.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		8.8%	10.2%	11.6%	11.5%	12.0%	12.0%	12.0%	11.8%	14.8%	49.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.7%	5.4%	5.2%	5.0%	5.0%	5.0%	5.0%	4.7%	5.1%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		22.1%	10.2%	8.9%	12.4%	9.9%	9.9%	9.9%	10.2%	9.5%	9.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kt)										
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)	50.1%	51.3%	53.7%	56.4%	55.4%	55.4%	55.4%	57.2%	59.1%	62.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	52.4%	53.7%	56.0%	58.7%	57.7%	57.7%	62.3%	59.5%	61.7%	66.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.3%	1.6%	1.9%	3.3%	3.0%	3.0%	3.2%	3.0%	3.3%	5.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.6%	2.4%	2.6%	1.7%	1.6%	1.6%	1.6%	2.3%	2.4%	3.4%
IDP regulation financial viability Indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	19.5	21.7	18.0	20.1	20.4	20.4	21.3	25.2	20.0	12.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	1.7%	1.6%	1.5%	1.5%	1.5%	1.5%	1.5%	1.4%	1.6%	5.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.3	2.7	2.7	2.2	2.4	2.4	2.5	3.0	-	-

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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	2022/23		2023/24		2024/25		Current Year 2023/26		2026/27 Medium Term Revenue & Expenditure Framework	
						Outcome	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome			
Demographics		MERO Municipal Economic Review and Outlook													
Population	333955		204	213	258								230	334	
Females aged 5 - 14	32000		18	19	19								31	32	
Males aged 5 - 14	31000		18	20	20								31	32	
Females aged 15 - 34	62000		35	42	42								62	64	
Males aged 15 - 34	65000		42	45	45								65	69	
Unemployment	14,70%			17									14,70%	14,70%	
Monthly household income (no. of households)	1, 12 99160	Refer to all local municipalities in district on data													
No income						13									
R1 - R1 600						20	14	14	14	14	14	14	19	19	
R1 601 - R3 200						20	21	21	21	21	21	21	28	28	
R3 201 - R6 400						25	24	24	24	24	24	24	28	28	
R6 401 - R12 800						13	12	12	12	12	12	12	16	16	
R12 801 - R25 600						5	5	5	5	5	5	5	7	7	
R25 601 - R51 200						2	1	1	1	1	1	1	1	1	
R52 201 - R102 400						1	1	1	1	1	1	1	1	1	
R102 401 - R204 800						1	1	1	1	1	1	1	1	1	
R204 801 - R409 600						-	-	-	-	-	-	-	1	1	
R409 601 - R819 200						-	-	-	-	-	-	-	1	1	
> R819 200						-	-	-	-	-	-	-	1	1	
Poverty profiles (no. of households)	13 16638														
< R2 050 per household per month	2	Refer to all local municipalities in district on data													
Household demographics (000)															
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)															
Housing statistics	3	Refer to all local municipalities in district on data													
Formal															
Informal															
Total number of households	4	Refer to all local municipalities in district on data													
Dwellings provided by municipality															
Dwellings provided by province															
Dwellings provided by private sector	5														
Total new housing dwellings	6	Refer to all local municipalities in district on data													
Economic															
Inflation outlook (CPI)															
Interest rate - borrowing															
Interest rate - investment															
Remuneration increases															
Consumption growth (electricity)															
Consumption growth (water)															
Collection rates	7	Refer to all local municipalities in district on data													
Property tax/service charges															
Rental of facilities & equipment															
Interest - external investments															
Interest - debtors															
Revenue from agency services															

DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFA	Ref	2023/24			Current Year 2025/26				2023/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure												
Cash/asset equivalents at the year-end - R100	16/19	1	87 316	77 554	78 825	64 346	70 050	70 050	70 050	68 432	72 714	76 132
Cash - investments in the employee applications - R100	16/19	2	65 814	95 104	101 722	83 785	97 287	97 287	97 287	99 323	107 148	122 859
Cash year-on-monthly employee application payments	16/19	3	33	37	37	32	32	32	32	33	37	39
Surplus/Deficit including depreciation effects - R100	16/11	4	13 307	16 853	15 466	545	567	567	567	3 188	1 629	3 858
Service charges as % change - more CPE target evaluate	16/19(2)	5	N/A	25.9%	13.9%	(15.4%)	(9.4%)	(10.0%)	(10.0%)	1.1%	1.0%	0.6%
Cash ratio % of R100 & Other revenue	16/19(2)	6	108.2%	87.2%	88.9%	101.1%	100.5%	100.5%	100.5%	103.2%	111.0%	103.9%
Debt repayment expense as a % of total liability revenue	16/19(2)	7	0.7%	5.4%	3.0%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%
Capital payments % of capital expenditure	16/19(2)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing needs % of capital expenditure (incl. interest)	16/19	9	0.0%	0.0%	0.0%	64.0%	65.7%	65.7%	65.7%	61.2%	63.4%	63.4%
Grant % of Total Expenditure	16/19	10	N/A	N/A	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - Inc/Dec	16/19	11	N/A	48.1%	1.4%	(1.1%)	1.0%	0.0%	0.0%	0.0%	0.0%	1.1%
Long term receivables % change - Inc/Dec	16/19	12	N/A	2.4%	11.4%	(5.0%)	3.0%	0.0%	0.0%	3.7%	3.0%	5.0%
RAM % of Property Plant & Equipment	23/10(4)	13	10.2%	5.3%	5.9%	8.8%	8.8%	8.8%	8.0%	8.0%	6.2%	0.0%
Asset renewal % of total budget	23/10(4)	14	11.1%	12.4%	23.2%	8.9%	4.0%	4.0%	0.0%	2.5%	16.7%	18.9%
Indicators												
1. Positive cash balance indicative of minimum compliance - subject to 2												
2. Budget gaps and financial implications derived from cash balance												
3. Indication of sufficient liquidity to meet average monthly operating payments												
4. Indication of limited operational requirements												
5. Indication of adherence to macro-economic targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Positive average cash collection forecasts as % of annual total revenue												
7. Positive average revenue in asset replacement (depreciation) program												
8. Indication of planned capital expenditure level & cash payment timing												
9. Indication of compliance with burning rate for the capital budget - should not exceed 100% unless refinancing												
10. Satisfaction of National Provisions allocations included in budget												
11. Indication of realistic current annual order collection targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indication of realistic long-term annual order collection targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indication of a credible allowance for repairs & maintenance of assets - functioning assets revenue production												
14. Indication of a credible allowance for asset renewal/repairs/replace/analyse of asset renewal projects as a % of total assets/projects - detailed capital/buy - functioning assets revenue production												
Supporting Indicators												
% net total service charges (incl. prop rates)	16/19		0.0%	35.9%	13.0%	0.0%	5.7%	6.0%	6.0%	7.3%	7.0%	5.0%
% net Property Tax	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - Electricity	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - Water	16/19		0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
% net Service charges - Waste Water Management	16/19		0.0%	0.0%	4.4%	(11.2%)	100.0%	0.0%	0.0%	10.0%	7.0%	7.0%
% net Service charges - Waste Management	16/19		0.0%	37.4%	18.9%	3.8%	1.1%	0.0%	0.0%	7.1%	7.0%	6.9%
% net in Sale of Goods and Rendering of Services	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total liability revenue	16/19		11 585	15 744	16 733	18 771	19 742	19 742	19 742	21 140	22 025	22 888
Service charges	16/19		11 585	15 744	16 733	18 771	19 742	19 742	19 742	21 140	22 025	22 888
Property rates	16/19		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16/19		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16/19		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	16/19		704	765	788	181	650	650	650	880	1 024	1 132
Service charges - refuse removal	16/19		10 881	14 979	15 945	18 621	19 021	19 021	19 021	20 160	21 061	22 884
Agency services	16/19		12 006	12 909	13 825	13 951	13 951	13 951	13 951	14 608	15 265	16 000
Capital expenditure including capital grant funding	16/19		6 451	10 229	12 374	14 378	28 987	39 987	39 987	25 617	4 489	4 150
Cash receipts from ratepayers	16/19		179 635	164 951	197 285	195 234	197 723	197 723	197 723	215 157	188 825	216 000
Ratespayers & Other revenue	16/19		102 250	162 104	169 447	183 672	182 834	182 834	182 834	195 843	168 716	183 445
Change in consumer debtors (current and non-current)	16/19		N/A	4 372	2 532	(278)	1 270	-	-	892	1 197	1 170
Operating and Capital Grant Revenue	16/19		99 540	97 408	84 568	95 289	101 247	101 247	101 247	100 223	97 801	102 710
Capital expenditure - total	23/10(4)		7 871	12 151	15 455	14 875	40 833	40 833	40 833	28 425	4 185	3 810
Capital expenditure - renewal	23/10(4)		840	1 555	1 581	1 323	1 607	1 607	1 607	716	700	650
Revenue Indicators												
Direct guideline maximum	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
DPH guideline	16/19		4.3%	1.9%	4.8%	5.0%	5.0%	5.0%	5.0%	5.4%	5.2%	5.4%
DPH operating grants total MfV	16/19		-	-	-	-	-	-	-	-	-	-
DPH capital grants total MfV	16/19		-	-	-	-	-	-	-	-	-	-
Physical operating grants	16/19		-	-	-	-	-	-	-	-	-	-
Physical capital grants	16/19		-	-	-	-	-	-	-	-	-	-
DPH Municipal grants	16/19		-	-	-	-	-	-	-	-	-	-
Total operational grants	16/19		-	-	-	-	-	-	-	-	-	-
Average annual collect on rate (current indicator)	16/19		-	-	-	-	-	-	-	-	-	-
Debt & Assets												
Debt & Assets	16/19		-	-	-	-	-	-	-	-	-	-
Debt & Assets	16/19		-	-	-	-	-	-	-	-	-	-
Debt & Assets	16/19		-	-	-	-	-	-	-	-	-	-
Debt & Assets	16/19		-	-	-	-	-	-	-	-	-	-
Total												
Change in consumer debtors (current and non-current)	16/19		N/A	4 372	2 532	(278)	1 270	-	-	892	1 197	1 170
Total Operating Revenue												
Total Operating Revenue	16/19		208 097	283 293	289 642	306 812	310 655	310 655	310 655	325 195	300 229	300 550
Total Operating Expenditure	16/19		251 134	288 846	289 132	306 767	310 616	310 616	310 616	324 133	288 154	300 000
Operating Performance Surplus/Deficit	16/19		11 963	14 872	(490)	45	49	49	49	1 061	2 175	3 858
Cash and Cash Equivalents (R1 June 2017)												
Cash	16/19		85 638	95 104	101 722	89 785	97 287	97 287	97 287	99 323	107 148	122 859
Revenue												
% Revenue in Total Operating Revenue	16/19		3.8%	5.7%	2.4%	1.2%	0.0%	0.0%	0.0%	4.7%	(17.4%)	(23.4%)
% Revenue in Property Rates Revenue	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Revenue in Electricity Revenue	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Revenue in Property Rates & Services Charges	16/19		35.9%	16.0%	0.0%	5.7%	6.0%	6.0%	6.0%	7.3%	7.0%	5.0%
Expenditure												
% Expenditure in Total Operating Expenditure	16/19		0.0%	4.9%	11.7%	2.2%	1.2%	0.0%	0.0%	4.4%	(16.0%)	(14.2%)
% Expenditure in Employee Costs	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Expenditure in Electricity & Fuel	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Personnel)	16/19		0	0	0	0	0	0	0	0	0	0
Average Cost Per Councilor (Personnel)	16/19		0	0	0	0	0	0	0	0	0	0
RAM % of PPE	16/19		10.2%	5.3%	5.9%	8.8%	8.8%	8.8%	8.0%	8.0%	6.2%	0.0%
Asset Renewal and PPE as a % of PPE	16/19		12.3%	12.9%	11.3%	18.9%	32.2%	32.2%	32.2%	19.3%	6.5%	7.0%
Debt Repayment % of Total Liability Revenue	16/19		0.7%	5.4%	3.0%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%
Capital Revenue												
Internally Funded & Other (R100)	16/19		6 045	2 742	12 108	5 179	5 887	5 887	5 887	4 827	1 281	3 810
Borrowing (R100)	16/19		387	4 487	365	9 200	33 510	33 510	33 510	30 800	2 800	-
Grant Funding and Other (R100)	16/19		1 219	1 961	1 911	501	148	148	148	2 719	-	-
Internally Generated Funds % of Non Grant Funding	16/19		94.3%	58.1%	97.9%	36.0%	14.2%	14.2%	14.2%	18.4%	30.8%	100.0%
Borrowing % of Non Grant Funding	16/19		5.7%	43.9%	2.1%	14.0%	85.7%	85.7%	85.7%	81.2%	69.4%	0.0%
Grant Funding % of Total Funding	16/19		15.9%	18.1%	18.7%	3.4%	2.4%	2.4%	2.4%	9.8%	0.6%	0.0%
Capital Expenditure												
Total Capital Programme (R100)	16/19		7 271	12 151	15 455	14 875	40 833	40 833	40 833	28 425	4 185	3 810
Asset Renewal	16/19		1 783	1 225	1 478	12 540	37 244	37 244	37 244	-	22 145	1 140
Asset Renewal % of Total Capital Expenditure	16/19		25.2%	10.3%	9.5%	84.3%	93.0%	93.0%	93.0%	78.0%	100.0%	55.1%
Cash												
Cash Receipts % of Rate Payer & Other	16/19		108.2%	87.2%	88.9%	101.1%	100.5%	100.5%	100.5%	103.2%	111.0%	103.9%
Cash Coverage Ratio	16/19		0	0	0	0	0	0	0	0	0	0
Revenue												
Unreceived Credit Rating	16/19		0.0%	2.4%	2.2%	2.8%	2.2%	2.2%	2.2%	2.2%	2.1%	4.0%
Capital Charges to Operating	16/19		0.0%	0.0%	0.0%	64.0%	65.7%	65.7%	65.7%	61.2%	63.4%	63.4%
Revenue												
Uncommenced services after application of cash and investments	16/19		85 638	95 104	101 722	89 785	97 287	97 287	97 287	99 323	107 148	122 859
Debt & Assets												
Free Basic Services as a % of Equitable Share	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (incl. operational transfers)	16/19		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Financial Compliance												
Total Operating Revenue	16/19		268 097	368 521	369 642	388 812	310 655	310 655	310 655	325 195	300 229	300 550
Total Operating Expenditure	16/19		256 134	288 846	289 132	306 767	310 616	310 616	310 616	324 133	288 154	300 000
Surplus/Deficit (Budgeted Operating Statement)	16/19		11 963	14 872	(490)	45	49	49	49	1 061	2 175	3 858
Surplus/Deficit (Controlling Revenues and Cash Backing)	16/19</											

DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	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 (mths)										
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)										
Valuation reductions:										
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)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
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? (%)										
Rate revenue:										
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)										
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	-	-	-	-	-	-

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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 (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
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	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?												
Valuation reductions:												
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)												
Total valuation reductions:	2											
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
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/discouts (R'000)												
Total rebates, exemptions, reductns, discs (R'000)												




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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 (Bitou only)	Sectional Title Garages (Drakenstein only)
	Budget Year 2026/27											
	Valuation:											
	No. of properties											
	No. of sectional title property values											
	No. of unreasonably difficult properties s(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											
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)											
	Fiat rate used? (Y/N)											
	Is balance rated by uniform rate/variable rate?											
	Valuation reductions:											
	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)											
2	Valuation reductions-other (Rm)											
	Total valuation reductions:											
6	Total value used for rating (Rm)											
6	Total land value (Rm)											
6	Total value of improvements (Rm)											
6	Total market value (Rm)											
	Rating:											
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)											
	Total rebates,exemptns,reductns,discs (R'000)											


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DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Industrial and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit infrastructure									
Public service infrastructure									
Public service infrastructure									
Vacant land									
Spent Dams and Folders (Blue web)									
Reserve Title Groupings (Duke's River web)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
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									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
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)								
Other	2								
Waste water tariffs									
Domestic									
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)								
Volumetric charge - Block 4 (c/k)	(fill in structure)								
Other	2								
Electricity tariffs									
Domestic									
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								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

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References
 1. If properties are not rated or zero rated this must be indicated as such
 2. Please provide detailed descriptions on Sheet SA13b



DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands) <i>(Insert lines as applicable)</i>									
Water tariffs <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)							
Waste water tariffs <i>(Insert blocks as applicable)</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <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)							

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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Deposits - Bank		87 936	77 585	72 325	70 590	70 590	70 590	68 406	73 734	76 132
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements		87 936 406	77 584 843	72 324 815	70 590 439	70 590 439	70 590 439	68 405 854	73 734 075	76 131 884
Bankers Acceptance Certificate										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		87 936 406	77 584 843	72 324 815	70 590 439	70 590 439	70 590 439	68 405 854	73 734 075	76 131 884

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DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premium Withdrawal (4)	Investment Top Up	Closing Balance
Investments by Maturity													
Name of Institution & Investment ID													
1									97 668	599	(21 039)		77 227
Parent municipality													
Short Term Investments and Bank Balances													
Municipality sub-total													
Entities													
Entities sub-total													
1									97 668		(21 039)		77 227
TOTAL INVESTMENTS AND INTEREST													

References:

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'Variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

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DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref: 2023/24			Current Year 2025/26			2025/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings									
Annuity and Bullet Loans									
Banks	11 112	6 918	1 377	7 820	32 120	32 120	47 703	45 683	38 753
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Annuity and Bullet Loans	11 112	6 918	1 377	7 820	32 120	32 120	47 703	45 683	38 753
Bankers Acceptance Certificates									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Bankers Acceptance Certificates	-	-	-	-	-	-	-	-	-
Concessional Loan									
Derivative Financial Liability									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Derivative Financial Liability	-	-	-	-	-	-	-	-	-
Finance Lease Liability									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations	112	-	-	-	-	-	-	-	-
Public Investments Commissioners									
Total Finance Lease Liability	112	-	-	-	-	-	-	-	-
Development Loans									
Intercompany/Parent-Subsidiary Transactions									
Local Registered Stock									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Registered Stock	-	-	-	-	-	-	-	-	-
Marketable Bonds									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Marketable Bonds	-	-	-	-	-	-	-	-	-
Non-annuity Loans									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Non-annuity Loans	-	-	-	-	-	-	-	-	-
Non-marketable Bonds									
Banks									
Foreign Government and International Organisations									
General Public									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Non-marketable Bonds	-	-	-	-	-	-	-	-	-
PPP Liabilities									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total PPP Liabilities	-	-	-	-	-	-	-	-	-
Securities									
Banks									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Investments Commissioners									
Total Securities	-	-	-	-	-	-	-	-	-
Interest Rate Swaps									
Total Borrowings	11 225	6 918	1 377	7 820	32 120	32 120	47 703	45 683	38 753

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DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		81 486	84 437	86 644	88 358	88 358	88 358	89 652	91 575	95 991
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 200	1 300	1 500
EPWP Incentive		1 123	1 192	1 265	1 500	1 500	1 500	1 534		
Rural Roads Asset Management Grant		2 835	2 846	2 082	3 107	3 107	3 107	3 249	3 385	3 514
Municipal Systems Improvement Grant (MSIG)		-	-							
Total Monetary Allocations		86 444	89 475	90 991	93 966	93 966	93 966	95 635	98 270	101 005
Total Operating/National Government		86 444	89 475	90 991	93 966	93 966	93 966	95 635	98 270	101 005
Provincial Government										
Monetary Allocations										
CDW Operational Support Grant		56	57	57	57	57	57	58	58	58
Human Capacity Building Grant		800	700		1 000	1 000	1 000	1 230	1 302	1 468
Fire Safety Plan		938	1 560	1 000	3 775	3 775	3 775			
Joint District and Metro Approach Grant		1 000								
Local Government Public Employment support Grant		-								
Municipal Service Delivery and Capacity Building Grant		-		700						
Financial Management Capacity Grant		-		2 950						
Municipal Service Delivery and Capacity Building Grant - Fire		-		52				200		
Grant Intervention		300	100							
Load Shedding Mitigation		89								
MUNICIPAL WATER RESILIENCE GRANT			80	176						
Total Monetary Allocations		3 193	2 497	4 935	4 832	4 832	4 832	1 489	1 361	1 465
Total Operating/Provincial Government		3 193	2 497	4 935	4 832	4 832	4 832	1 489	1 361	1 465
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
SETA								300	300	300
Total Monetary Allocations		-	-	-	-	-	-	300 000	300 000	300 000
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	300	300	300
Total Operating	5	89 637	91 972	95 926	98 798	98 798	98 798	97 424 000	97 931 000	102 769 825
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Capital/National Government		-	-	-	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										

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DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2023/24			2024/25			Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29			
R Rousand													
EXPENDITURE													
Operating													
National Government													
Monetary Allocations													
Local Government Equitable Share		81 486	84 437	86 644	88 355	88 359	88 359	89 652	91 675	95 881			
Frame Management		1 000	1 000	1 000	1 000	1 000	1 000	1 200	1 300	1 500			
EPWP Incentive		1 123	1 152	1 265	1 500	1 500	1 500	1 534	1 534	1 534			
Rural Roads Asset Management Grant		2 822	1 021	-	3 107	3 107	3 107	3 249	3 295	3 514			
Municipal Systems Improvement Grant (MSIG)		-	-	-	-	-	-	-	-	-			
Total Monetary Allocations		86 431	87 650	88 909	93 966	93 966	93 966	95 635	96 270	101 005			
Total National Government		86 431	87 650	88 909	93 966	93 966	93 966	95 635	96 270	101 005			
Provincial Government													
Monetary Allocations													
COW Operational Support Grant		113	34	60	57	57	57	59	59	59			
Human Capacity Building Grant		888	446	-	1 000	1 000	1 000	1 230	1 303	1 438			
Fire Safety Plan		1 335	1 665	1 036	3 775	3 775	3 775	-	-	-			
Just District and Metro Approach Grant		883	500	-	-	-	-	-	-	-			
Local Government Public Employment Support Grant		-	-	176	-	-	-	200	-	-			
Municipal Service Delivery and Capacity Building Grant		-	-	1 050	-	1 277	1 277	-	-	-			
Financial Management Capacity Grant		-	-	52	-	524	524	-	-	-			
Municipal Service Delivery and Capacity Building Grant - Fire		-	-	-	-	-	-	-	-	-			
Grant - Intervention		124	86	78	-	-	-	-	-	-			
Lead Shedding Mitigation		59	2	176	-	-	-	-	-	-			
MUNICIPAL WATER RESILIENCE GRANT		-	60	-	-	-	-	-	-	-			
Total Monetary Allocations		3 283	2 846	2 629	4 832	6 633	6 633	1 489	1 361	1 463			
Total Provincial Government		3 283	2 846	2 629	4 832	6 633	6 633	1 489	1 361	1 463			
District Municipalities													
Monetary Allocations													
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Monetary Allocations		-	-	-	-	-	-	-	-	-			
Allocations In-kind		-	-	-	-	-	-	-	-	-			
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Allocations In-kind		-	-	-	-	-	-	-	-	-			
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-			
Other Grant Providers													
Monetary Allocations													
EEFA		-	-	-	-	-	-	300	300	300			
Total Monetary Allocations		-	-	-	-	-	-	300 000	300 000	300 000			
Allocations In-kind		-	-	-	-	-	-	-	-	-			
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Allocations In-kind		-	-	-	-	-	-	-	-	-			
Total Operating/Other Grant Providers		-	-	-	-	-	-	300 000	300 000	300 000			
Total operating expenditure of Transfers and Grants		89 712	90 496	91 538	98 798	100 599	100 599	97 424	97 921	102 770			
Capital													
National Government													
Monetary Allocations													
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Monetary Allocations		-	-	-	-	-	-	-	-	-			
Total National Government		-	-	-	-	-	-	-	-	-			
Provincial Government													
Monetary Allocations													
Fire Safety Plan		500	-	-	-	-	-	-	-	-			
Municipal Service Delivery and Capacity Building Grant - Fire		-	-	1 655	500	500	500	1 299	-	-			
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-			
Lead Shedding Mitigation		658	842	-	-	-	-	-	-	-			
MUNICIPAL WATER RESILIENCE GRANT		-	1 130	1 176	-	448	448	1 600	-	-			
Total Monetary Allocations		1 218	1 961	3 031	500	948	948	2 799	-	-			
Total Provincial Government		1 218	1 961	3 031	500	948	948	2 799	-	-			
District Municipalities													
Monetary Allocations													
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Monetary Allocations		-	-	-	-	-	-	-	-	-			
Allocations In-kind		-	-	-	-	-	-	-	-	-			
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Allocations In-kind		-	-	-	-	-	-	-	-	-			
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-			
Other Grant Providers													
Monetary Allocations													
Other transfers/grants (short description)		-	-	-	-	-	-	-	-	-			
Total Monetary Allocations		-	-	-	-	-	-	-	-	-			
Allocations In-kind		-	-	-	-	-	-	-	-	-			
Total Allocations In-kind		-	-	-	-	-	-	-	-	-			
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-			
Total capital expenditure of Transfers and Grants		1 218	1 961	3 031	500	948	948	2 799	-	-			
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		90 930	92 457	94 569	99 298	101 547	101 547	99 923	97 921	102 470			

Expenditure must be separately listed for each transfer or grant received or recognized

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DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:										
Monetary Allocations										
Balance unspent at beginning of the year		89	102	1 927	1 927	2 082	2 082	2 082	2 082	2 082
Current year receipts		86 444	89 475	90 991	93 966	93 966	93 966	95 635	96 270	101 005
Repayment of grants				1 927						
Conditions met - transferred to revenue		86 431	87 650	88 909	93 966	93 966	93 966	95 635	96 270	101 005
Conditions still to be met - transferred to liabilities		102	1 927	2 082	1 927	2 082	2 082	2 082	2 082	2 082
Provincial Government:										
Balance unspent at beginning of the year		3 187	2 979	1 158	601	2 931	2 931	1 129	1 129	1 129
Current year receipts		3 193	2 497	4 935	4 832	4 832	4 832	1 489	1 361	1 465
Seta Balance		-	-	(66)	-	-	-	-	-	-
Repayment of grants		109	1 472	600						
Conditions met - transferred to revenue		3 293	2 846	2 629	4 832	6 633	6 633	1 489	1 361	1 465
Conditions still to be met - transferred to liabilities		2 979	1 158	2 931	601	1 129	1 129	1 129	1 129	1 129
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts								300	300	300
Conditions met - transferred to revenue		-	-	-	-	-	-	300	300	300
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		89 723	90 496	91 538	98 798	100 599	100 599	97 424	97 931	102 770
Total operating transfers and grants - CTBM	2	3 080	3 085	5 012	2 527	3 211	3 211	3 211	3 211	3 211
Capital transfers and grants:										
Monetary Allocations										
Balance unspent at beginning of the year		-								
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		(2)	842	500		540	540	92	92	92
Current year receipts		2 063	1 620	3 072	500	500	500	2 799	-	-
Conditions met - transferred to revenue		1 219	1 961	3 031	500	948	948	2 799	-	-
Conditions still to be met - transferred to liabilities		842	500	540		92	92	92	92	92
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		1 219	1 961	3 031	500	948	948	2 799	-	-
Total capital transfers and grants - CTBM	2	842	500	540	-	92	92	92	92	92
TOTAL TRANSFERS AND GRANTS REVENUE		90 943	92 458	94 569	99 298	101 547	101 547	100 223	97 931	102 770
TOTAL TRANSFERS AND GRANTS - CTBM		3 922	3 585	5 553	2 527	3 303	3 303	3 303	3 303	3 303

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

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DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
District Municipalities	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
Departmental Agencies and Accounts Provincial Government	3										
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
Bursaries		300	200	74	-	-	-	-	-	-	-
Fencing		652	875	1 089	1 000	895	895	895	-	-	-
Other Municipalities and Organisations		859	1 225	-	-	-	-	-	-	-	-
TASK Settlement		-	-	3 811	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		1 811	2 300	4 973	1 000	895	895	895	-	-	-
Monetary Transfers to Groups of Individuals											
Households											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	1 811	2 300	4 973	1 000	895	895	895	-	-	-
In-Kind Transfers to other municipalities											
District Municipalities	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts Provincial Government	3										
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Foreign Government and International Organisations Higher Educational Institutions Non-Profit Institutions Private Enterprises Public Corporations	4										
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Households	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 811	2 300	4 973	1 000	895	895	895	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'



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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		4 302	4 773	4 823	4 993	4 993	4 993	5 208	5 546	5 906
Cell phone Allowance		444	493	466	470	470	470	470	501	533
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 310	1 434	1 510	1 576	1 576	1 576	1 644	1 750	1 864
Office-bearer Allowance		-	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		-	-	-	-	-	-	-	-	-
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefit		6 055	6 700	6 799	7 039	7 039	7 039	7 321	7 797	8 304
Social Contributions										
Medial Aid Benefits		-	-	-	-	-	-	-	-	-
Pension Fund Contributions		140	63	84	97	97	97	101	108	115
Total Social Contributions		140	63	84	97	97	97	101	108	115
Total Councillors		6 195	6 763	6 883	7 136	7 136	7 136	7 423	7 905	8 419
% increase	4		9,2%	1,8%	3,7%	-	-	4,0%	6,5%	6,5%
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary		3 412	3 485	3 070	4 091	4 091	4 091	5 057	5 386	5 736
Bonuses		174	313	459	611	611	611	568	604	644
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	66	68	63	78	78	78	120	120	120
Housing Benefits	3	2	2	2	3	3	3	6	7	7
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3	206	210	189	246	246	246	257	273	291
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		274	280	254	327	327	327	383	400	418
Service Related Benefits										
Acting	3	52	12	19	79	79	79	140	140	140
Bonus	3	-	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	-	-	-	-	-	-	-	-	-
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		52	12	19	79	79	79	140	140	140
Total Salaries and Allowances		3 912	4 089	3 802	5 107	5 107	5 107	6 148	6 531	6 938
Social Contributions										
Bargaining Council		-	-	-	-	-	-	-	-	-
Group Life Insurance		-	-	15	-	-	-	64	68	72
Medical		-	-	-	-	-	-	-	-	-
Pension		373	395	432	666	666	666	621	661	704
Unemployment Insurance		7	7	7	9	9	9	9	9	9
Total Social Contributions		380	402	454	675	675	675	694	738	785
Post-retirement Benefit										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 292	4 492	4 256	5 783	5 783	5 783	6 842	7 269	7 724
% increase	4		4,7%	(5,2%)	35,9%	-	-	18,3%	6,2%	6,3%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		78 500	86 831	96 278	102 158	101 812	101 812	113 107	106 347	68 959
Bonuses		6 563	7 242	8 073	9 006	9 006	9 006	9 512	8 959	5 799
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	407	432	444	482	482	482	502	480	390
Housing Benefits	3	263	284	303	387	387	387	446	443	368
Non-pensionable		-	-	-	-	-	-	-	-	-

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Travel or Motor Vehicle	3	4 449	4 639	4 978	6 263	6 013	6 013	5 684	5 707	4 973
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		5 119	5 355	5 724	7 133	6 883	6 883	6 633	6 630	5 731
Service Related Benefits										
Acting	3	631	360	809	547	547	547	150	120	-
Bonus	3	-	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	2 010	1 678	2 751	220	220	220	250	200	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		2 715	2 355	2 719	1 950	1 735	1 735	2 050	2 103	1 985
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	3 898	4 352	4 628	5 609	5 609	5 609	5 886	6 269	6 676
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		545	578	609	601	601	601	601	568	387
Total Service Related Benefits		9 799	9 324	11 516	8 927	8 712	8 712	8 937	9 260	9 048
Total Salaries and Allowances		99 981	108 752	121 592	127 224	126 413	126 413	138 189	131 196	89 536
Social Contributions										
Bargaining Council		46	51	55	65	65	65	66	60	32
Group Life Insurance		4 321	4 755	5 266	6 148	6 148	6 148	6 345	5 951	3 761
Medical		4 939	5 523	6 154	7 703	7 703	7 703	7 636	7 612	6 443
Pension		13 836	15 218	16 976	19 270	19 270	19 270	20 027	18 852	12 166
Unemployment Insurance		697	735	779	903	903	903	923	817	393
Total Social Contributions		23 838	26 281	29 229	34 090	34 090	34 090	34 997	33 282	22 795
Post-retirement Benefit										
Medical	6	6 304	6 033	5 761	5 967	5 967	5 967	5 982	5 659	3 866
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		6 304	6 033	5 761	5 967	5 967	5 967	5 982	5 659	3 866
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		130 123	141 066	156 582	167 281	166 470	166 470	179 168	170 147	116 198
% Increase	4		8.4%	11.0%	6.8%	(0.5%)	-	7.6%	(5.0%)	(31.7%)
Total Parent Municipality		140 610	152 321	167 721	180 200	179 389	179 389	193 432	185 321	132 340
Board Members of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical	6									
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										

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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	Total Package
Rand per annum						2.
Senior Managers of the Municipality	5					
Municipal Manager (MM)			1 783 028	259 722	138 605	2 181 355
Chief Finance Officer			1 224 072	2 353	190 636	1 417 061
Executive (Corporate Services)			1 348 128	182 704	177 564	1 708 396
Executive (Community Services)			1 269 710	185 018	80 000	1 534 728
Total Senior Managers of the Municipality	8,10	-	5 624 938	629 797	586 805	6 841 540
A Heading for Each Entity	6,7					
List each member of board by designation						-
						-
						-
						-
						-
						-
						-
Total for municipal entities	8,10	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10 832 446	731 254	2 700 356	14 264 056

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DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		23	10	13	23	10	13	23	10	13
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	4	3	-	4	4	4	4	4	-
Other Managers	7	10	10	-	11	11	-	11	11	-
Professionals		16	13	1	24	21	-	24	24	-
Finance		6	5	-	6	5	-	6	6	-
Spatial/town planning										
Information Technology		1	1	-	1	1	-	1	1	-
Roads		5	4	1	5	4	-	5	5	
Electricity										
Water										
Sanitation										
Refuse										
Other		4	3	-	12	11	-	12	12	
Technicians		337	322	6	324	301	7	324	316	7
Finance		16	13	3	16	15	-	16	16	
Spatial/town planning										
Information Technology		1	1	1	1	1	-	1	1	
Roads		227	223	-	228	216	-	228	224	
Electricity										
Water										
Sanitation										
Refuse										
Other		93	85	2	79	69	7	79	75	7
Clerks (Clerical and administrative)		28	27	4	28	26	7	28	28	7
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		6	6	-	6	4	-	6	5	
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	424	391	24	420	377	31	420	398	27
% Increase					(0.9%)	(3.6%)	29.2%	-	5.6%	(12.9%)
Total municipal employees headcount	6, 10		391			377			398	
Finance personnel headcount	8, 10	24	21	3	24	22	3	24	23	3
Human Resources personnel headcount	8, 10	7	7	1	7	7	1	7	7	1

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Revenue by Vote		8 333	1 217	1 217	1 217	1 217	6 808	1 217	1 217	1 217	7 147	1 217	1 217	3 877	34 208	31 095	30 202
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		20	20	95	20	20	95	20	20	20	95	20	20	95	541	548	556
Vote 3 - Corporate Services		27 300	1 071	1 071	1 071	1 106	21 872	1 406	1 406	1 406	17 138	2 906	2 906	2 792	80 547	81 703	84 189
Vote 4 - Finance		19 436	15 826	15 931	15 956	16 456	24 410	16 031	17 580	16 780	16 780	16 081	15 831	22 378	212 689	186 982	85 002
Total Revenue by Vote		55 089	18 135	18 315	18 285	18 800	53 185	18 675	20 224	41 160	20 225	20 225	18 475	29 142	327 994	300 329	199 950
Expenditure by Vote to be appropriated																	
Vote 1 - Municipal Manager		1 376	1 406	1 372	1 386	1 934	1 388	1 383	1 422	1 402	1 402	2 248	1 353	1 444	18 114	19 230	20 273
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 064	2 610	2 289	2 694	2 303	1 505	1 504	1 639	1 516	1 516	1 496	1 454	1 538	22 589	23 320	24 350
Vote 4 - Finance		2 576	2 717	2 795	3 052	4 090	3 476	2 301	2 505	2 080	2 080	2 025	2 015	2 249	31 884	33 058	34 516
Vote 5 - Community Services		19 240	19 968	20 310	19 976	27 835	21 435	19 602	20 688	20 197	20 197	20 515	19 708	22 073	251 546	222 546	116 912
Total Expenditure by Vote		25 257	26 701	26 746	27 108	36 161	27 804	24 790	26 254	25 194	26 284	26 284	24 530	27 304	324 133	298 154	196 051
Surplus/(Deficit) before assoc.		29 832	(8 566)	(8 431)	(8 843)	(17 361)	25 381	(6 115)	(6 031)	15 965	(6 059)	(6 059)	(6 055)	1 838	3 860	2 175	3 899
Income Tax																	
Share of Surplus/(Deficit) attributable to Minorities																	
Intercompany/Parent subsidiary transactions																	
Surplus/(Deficit)	1	29 832	(8 566)	(8 431)	(8 843)	(17 361)	25 381	(6 115)	(6 031)	15 965	(6 059)	(6 059)	(6 055)	1 838	3 860	2 175	3 899

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

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DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Community Services		1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	2 900	2 900	-	-
	Capital multi-year expenditure sub-total	2	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	2 900	2 900	-	-
	Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		57	57	57	57	57	57	57	57	57	57	57	57	688	400	700	-
	Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Community Services		578	578	578	578	578	578	578	578	578	578	578	578	6 938	880	3 150	-
	Capital single-year expenditure sub-total	2	636	636	636	636	636	636	636	636	636	636	636	636	7 626	1 280	3 850	-
	Total Capital Expenditure	2	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	28 426	4 180	3 850	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
1	Capital Expenditure - Functional		57	57	57	57	57	57	57	57	57	57	57	57	57	57	400	700
	Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Finance and administration		57	57	57	57	57	57	57	57	57	57	57	57	57	57	400	700
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		574	574	574	574	574	574	574	574	574	574	574	574	574	574	880	3 150
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		15	15	15	15	15	15	15	15	15	15	15	15	15	15	180	-
	Public safety		457	457	457	457	457	457	457	457	457	457	457	457	457	457	680	3 130
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		102	102	102	102	102	102	102	102	102	102	102	102	102	102	20	20
	Economic and environmental services		4	4	4	4	4	4	4	4	4	4	4	4	4	4	51	-
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		4	4	4	4	4	4	4	4	4	4	4	4	4	4	51	-
	Trading services		1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	2 900	-
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	2 900	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Functional		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	4 180	3 850
	Funded by:																	
	National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Provincial Government		233	233	233	233	233	233	233	233	233	233	233	233	233	233	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		233	233	233	233	233	233	233	233	233	233	233	233	233	233	-	-
	Borrowing		1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	2 900	-
	Internally generated funds		402	402	402	402	402	402	402	402	402	402	402	402	402	402	1 280	3 850
	Total Capital Funding		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	4 180	3 850

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
													1		
Cash Receipts By Source															
Service charges - sanitation revenue	83	83	83	83	83	83	83	83	83	83	83	83	980	1 059	1 133
Service charges - refuse revenue	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	20 150	21 561	22 854
Rental of facilities and equipment	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	18 277	20 041	21 406
Interest earned - external investments	792	792	792	792	792	792	792	792	792	792	792	792	9 500	9 500	9 500
Interest earned - outstanding debtors	29	29	29	29	29	29	29	29	29	29	29	29	354	378	404
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	128	128	128	128	128	128	128	128	128	128	128	128	1 531	2 000	2 200
Agency services	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	14 006	11 360	-
Transfers and Subsidies - Operational	32 475	-	32 475	-	32 475	-	32 475	-	32 475	-	32 475	-	97 424	97 931	102 770
Other revenue	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	13 300	159 603	132 799	27 427
Cash Receipts by Source	51 226	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	322 433	296 629	187 695
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)															
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans															
Borrowing long term/financing															
Total Cash Receipts by Source	51 226	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	18 751	348 694	303 129	199 650
Cash Payments by Type															
Employee related costs	14 205	14 205	14 205	14 205	14 205	14 205	14 205	14 205	14 205	14 205	14 205	14 205	194 671	174 866	121 204
Remuneration of councillors	619	619	619	619	619	619	619	619	619	619	619	619	7 423	7 905	8 419
Finance charges	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 400	2 300
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition inventory - water and other inventory	3 871	3 871	3 871	3 871	3 871	3 871	3 871	3 871	3 871	3 871	3 871	3 871	46 465	35 077	4 400
Contracted services	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	2 838	34 059	30 508	26 032
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	83	83	83	83	83	83	83	83	83	83	83	83	1 000	759	-
Other expenditure	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	41 750	39 146	26 326
Cash Payments by Type	25 304	25 304	25 304	25 304	25 304	25 304	25 304	25 304	25 304	25 304	25 304	25 304	317 656	290 701	188 682
Other Cash Flow/Payments by Type															
Capital assets															
Retention (Capital)															
Repayment of borrowing															
Other Cash Flow/Payments															
Total Cash Payments by Type	28 056	28 056	28 056	28 056	28 056	28 056	28 056	28 056	28 056	28 056	28 056	28 056	350 676	297 801	197 462
NET INCREASE/(DECREASE) IN CASH HELD	23 169	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(9 305)	(2 185)	5 328	2 398
Cash/cash equivalents at the month/year begin:	70 590	93 780	84 455	75 150	65 844	85 606	86 303	76 988	67 683	90 862	81 557	72 252	70 590	68 406	73 734
Cash/cash equivalents at the month/year end:	93 760	84 455	75 150	66 844	55 808	85 303	76 988	67 683	90 862	81 557	72 252	62 947	68 406	73 734	76 132

1. Note that this section of Table SA30 is deliberately not linked to Table A4 because of timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

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DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
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)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

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DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

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DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29							
			Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
	Parent Municipality:	1,3												
	<u>Revenue Obligation By Contract</u>	2												
	Contract 1													
	Contract 2													
	Contract 3 etc													
	<u>Total Operating Revenue Implication</u>													
	<u>Expenditure Obligation By Contract</u>	2												
	Contract 1													
	Contract 2													
	Contract 3 etc													
	<u>Total Operating Expenditure Implication</u>													
	<u>Capital Expenditure Obligation By Contract</u>	2												
	Contract 1													
	Contract 2													
	Contract 3 etc													
	<u>Total Capital Expenditure Implication</u>													
	<u>Total Parent Expenditure Implication</u>													
	Entities:													
	<u>Revenue Obligation By Contract</u>	2												
	Contract 1													
	Contract 2													
	Contract 3 etc													
	<u>Total Operating Revenue Implication</u>													
	<u>Expenditure Obligation By Contract</u>	2												
	Contract 1													
	Contract 2													
	Contract 3 etc													
	<u>Total Operating Expenditure Implication</u>													
	<u>Capital Expenditure Obligation By Contract</u>	2												
	Contract 1													
	Contract 2													
	Contract 3 etc													
	<u>Total Capital Expenditure Implication</u>													
	<u>Total Entity Expenditure Implication</u>													

References

- Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
- For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million



DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	3	160	152	152	-	-	-
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		-	-	3	160	152	152	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	3	160	152	152	-	-	-
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		-	-	-	-	-	-	-	-	-

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Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Rank/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets		70			115	115	1 188			
Operational Buildings		67			115	115	1 188			
Municipal Offices		67			115	115	1 188			
Pay/Equity Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		3								
Staff Housing										
Social Housing		3								
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets			135	450	250	250				
Servitudes										
Licences and Rights			135	450	250	250				
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications			135	450	250	250				
Land Settlement Software Applications										
Unspecified										
Computer Equipment	324	96	89	20	20	20				
Computer Equipment	324	96	89	20	20	20				
Furniture and Office Equipment	30	2	94	192	268	268	213			
Furniture and Office Equipment	30	2	94	192	268	268	213			
Machinery and Equipment	1 961	1 421	4 395	407	407	407	6			
Machinery and Equipment	1 961	1 421	4 395	407	407	407	6			
Transport Assets	3 574	3 376	4 011	1 100	1 580	1 580	4 824		2 500	
Transport Assets	3 574	3 376	4 011	1 100	1 580	1 580	4 824		2 500	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature										
Policying and Protection										
Zoological plants and animals										
Immature										
Policying and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	5 888	4 966	8 728	2 329	2 791	2 791	6 241		2 500

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total capital expenditure.

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		68	1 428							
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		68	1 428							
Landfill Sites		68	1 428							
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										

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Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Equity Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	341	313	-	-	-	-	-	-	-	
Computer Equipment	341	313	-	-	-	-	-	-	-	
Furniture and Office Equipment	394	471	481	1 175	1 207	1 207	60	50	50	
Furniture and Office Equipment	394	471	481	1 175	1 207	1 207	60	50	50	
Machinery and Equipment	24	33	71	150	400	400	450	450	400	
Machinery and Equipment	24	33	71	150	400	400	450	450	400	
Transport Assets	90	670	1 601	-	-	-	200	200	200	
Transport Assets	90	670	1 601	-	-	-	200	200	200	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	849	1 555	3 581	1 325	1 607	1 607	710	700	650
Renewal of Existing Assets as % of total capex		11.1%	12.8%	23.2%	8.9%	4.0%	4.0%	2.5%	16.7%	16.9%
Renewal of Existing Assets as % of deprecn"		21.2%	34.6%	60.6%	35.8%	43.8%	43.8%	18.4%	18.2%	16.9%
References										
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital										

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DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		6 037	1 524	1 872	6 578	4 578	4 578	6 399	6 719	7 054
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		-	-	-	-	-	-	-	-	-
MV 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		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6 037	1 524	1 872	6 578	4 578	4 578	6 399	6 719	7 054
Landfill Sites		6 037	1 524	1 872	6 578	4 578	4 578	6 399	6 719	7 054
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinic/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-

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Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	884	1 113	1 417	1 298	1 375	1 375	1 008	800	750	
Operational Buildings	879	1 111	1 417	1 294	1 370	1 370	1 005	800	750	
Municipal Offices	879	1 111	1 417	1 294	1 370	1 370	1 005	800	750	
Pay/Equity Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	5	2	-	5	5	5	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	5	2	-	5	5	5	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	262	209	225	610	436	436	627	633	653	
Machinery and Equipment	262	209	225	610	436	436	627	633	653	
Transport Assets	1 750	2 150	2 194	1 775	2 580	2 880	1 825	1 814	1 824	
Transport Assets	1 750	2 150	2 194	1 775	2 580	2 880	1 825	1 814	1 824	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Poling and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Poling and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	8 933	4 997	5 708	10 262	9 259	9 259	9 856	9 865	10 281
R&M as % of PPE & Investment Property		10.2%	5.3%	5.5%	8.0%	6.6%	6.6%	6.0%	6.0%	6.2%
R&M as % Operating Expenditure		3.5%	1.9%	1.9%	3.3%	3.0%	3.0%	3.2%	3.1%	3.4%
Notes:										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table S41										

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DC3 Overberg - Supporting Table SA348 Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure				24	287	287	287	1 009	1 009	1 009
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										
Reclamation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure				24	287	287	287	1 009	1 009	1 009
Landfill Sites				24	287	287	287	1 009	1 009	1 009
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										
Cone Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										

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Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	15	15	15	81	81	81	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	15	15	15	81	81	81	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	15	15	15	81	81	81	
Other assets	840	760	1 743	435	435	435	400	400	359	
Operational Buildings	840	760	1 743	435	435	435	400	400	359	
Municipal Offices	326	293	1 153	120	120	120	358	358	359	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares Operational	514	526	590	315	315	315	42	42	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3	27	40	30	3	3	152	152	107	
Serviceables	-	-	-	-	-	-	-	-	-	
Licences and Rights	3	27	40	30	3	3	152	152	107	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3	27	40	30	3	3	152	152	107	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	48	112	177	497	497	497	644	644	644	
Computer Equipment	48	112	177	497	497	497	644	644	644	
Furniture and Office Equipment	2 125	2 236	2 455	476	476	476	1 292	1 292	1 389	
Furniture and Office Equipment	2 125	2 236	2 455	476	476	476	1 292	1 292	1 389	
Machinery and Equipment	-	-	-	32	32	32	91	91	90	
Machinery and Equipment	-	-	-	32	32	32	91	91	90	
Transport Assets	989	1 363	1 470	1 925	1 925	1 925	181	181	181	
Transport Assets	989	1 363	1 470	1 925	1 925	1 925	181	181	181	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Polking and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Polking and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	4 005	4 497	5 909	3 697	3 670	3 670	3 650	3 650	3 840

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

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DC3 Overberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		367	4 487	1 499	9 200	33 619	33 619	20 800	2 900	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	119	119	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	119	119	-	-	-
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		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		367	4 487	1 499	9 200	33 500	33 500	20 800	2 900	-
Landfill Sites		367	4 487	1 499	9 200	33 500	33 500	20 800	2 900	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-


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Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	567	429	364	-	150	150	180	180	-	
Operational Buildings	44	262	67	-	-	-	-	-	-	
Municipal Offices	44	262	67	-	-	-	-	-	-	
Pay/Equity Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	523	167	297	-	150	150	180	180	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	523	167	297	-	150	150	180	180	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	754	555	263	103	103	-	-	-	
Computer Equipment	-	754	555	263	103	103	-	-	-	
Furniture and Office Equipment	-	-	166	1 200	1 200	1 200	450	400	700	
Furniture and Office Equipment	-	-	166	1 200	1 200	1 200	450	400	700	
Machinery and Equipment	-	-	90	150	154	154	-	-	-	
Machinery and Equipment	-	-	90	150	154	154	-	-	-	
Transport Assets	-	-	424	411	411	411	45	-	-	
Transport Assets	-	-	424	411	411	411	45	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	934	5 670	3 097	11 224	35 637	35 637	21 475	3 480	700
Upgrading of Existing Assets as % of total capex		12.2%	46.6%	20.1%	75.4%	89.0%	89.0%	75.5%	83.3%	18.2%
Upgrading of Existing Assets as % of deprecn*		23.3%	126.1%	52.4%	303.6%	971.1%	971.1%	357.8%	80.4%	18.2%
References										

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

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DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Management Services		-	-	-				
Vote 3 - Corporate Services		688	400	700				
Vote 4 - Finance		-	-	-				
Vote 5 - Community Services		27 738	3 780	3 150				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		28 426	4 180	3 850	-	-	-	-
Future operational costs by vote	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>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	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>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		28 426	4 180	3 850	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

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DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial year/s

Function	Project name	Project number	Type	MTPD Service Outcome	IDDF	Own Strategic Objective	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2025/27 Medium Term Revenue & Expenditure Framework	
													Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Parent municipality: List all capital projects grouped by function																
Entities: List all capital projects grouped by Entity																
Entity Name Project name																

REFERENCE:
List all projects with planned completion dates in current year that have been re-suspended in the MTRDF Asset class as per table A9 and asset sub-classes as per table S04.
GPS coordinates correct to seconds. Provide a logical starting point on network in infrastructure.

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DCS Overberg - Supporting Table SA38 Consolidated detailed operational projects

Function	Project Description	Project Number	Type	MTDP Service Outcome	MDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	
												Audited Outcome	Audited Outcome	Audited Outcome	
Parent municipality: List all operational projects grouped by Function															
Parent Operational expenditure															
Entity: List all Operational projects grouped by Entity															
Entity A Water project A															
Entity B Electricity project B															
Entity Operational expenditure															
Total Operational expenditure															

Entity Operational expenditure
Total Operational expenditure

Entity Operational expenditure

Entity Operational expenditure

Entity Operational expenditure

Entity Operational expenditure

Entity Operational expenditure

Entity Operational expenditure

Entity Operational expenditure

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