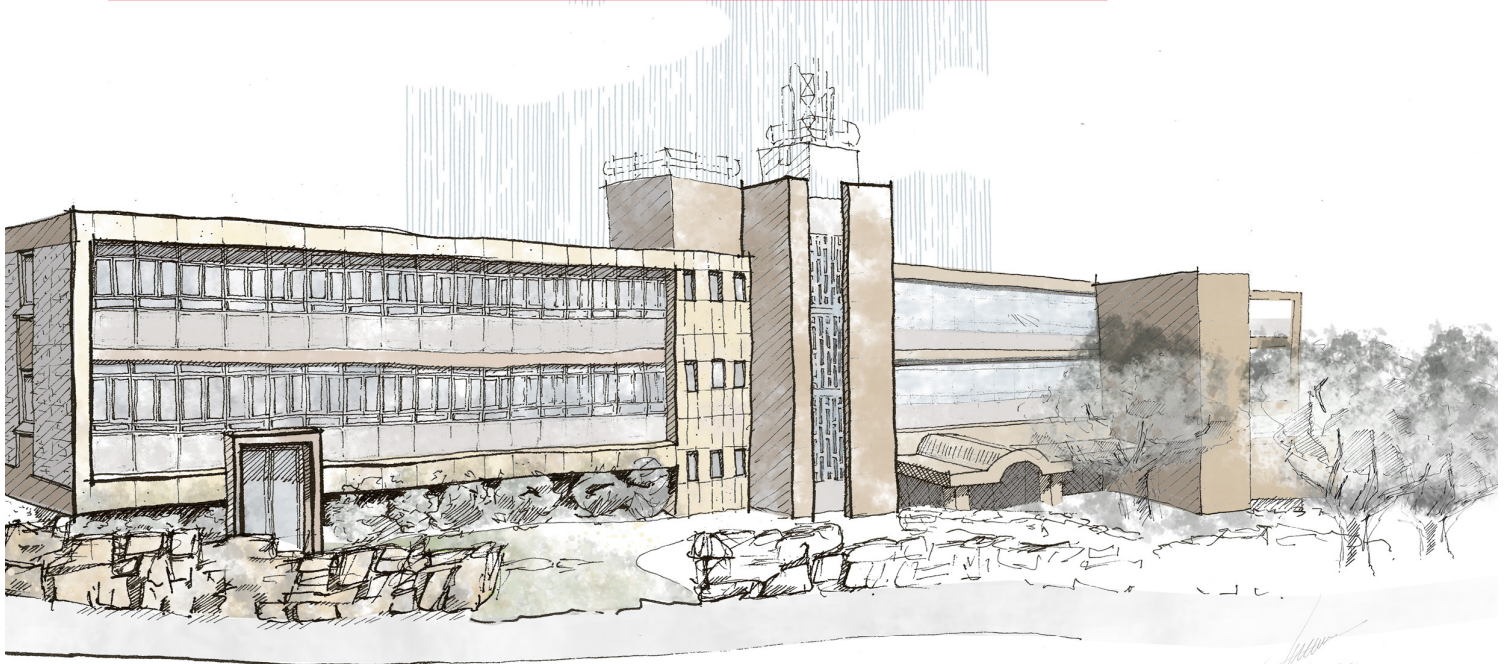


DRAFT

# ANNUAL BUDGET

FINANCIAL YEAR 2026/27



GROW STRATEGY



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# INTRODUCTION

## Mossel Bay Municipality Overview

### VISION

We strive to be a trend-setting, dynamic Municipality delivering quality services responsive to the demands and challenges of the community and our constitutional mandate, in which all stakeholders can participate in harmony and dignity.

### MISSION

Mossel Bay Municipality’s mission for the past, present and future, is:

- \* To render cost-effective and sustainable services to the entire community with diligence and empathy,
- \* To create mutual trust and understanding between the municipality and the community,
- \* To have a motivated and representative municipal workforce with high ethical standards, which is empowered to render optimal services to the community, and
- \* To apply good and transparent corporate governance to promote community prosperity.

### VALUES

The community is our inspiration, and our workforce are our strength in the quest for community development and service delivery. We therefore value:

- \* Work pride,
- \* Service excellence,
- \* Integrity,
- \* Loyalty, and
- \* Accountability.



## Municipal Budget

### DEFINITION OF A MUNICIPAL BUDGET

The municipal budget is a quantitative expression of a plan for a defined period. It includes estimations of consumption revenues, based on estimated consumption, resource quantities, costs and expenses, assets, liabilities and cash flows. It expresses the strategic plans of various units, activities and events in measurable terms. The budget is also used as a financial planning and control tool for financial transactions. It is also an instrument for implementing the service delivery objectives of the Municipality, as set out in the Integrated Development Plan (IDP). The municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.



### The Municipal budget is divided into a Capital and an Operating Budget:

The capital budget is an estimate of the expenses that will be incurred during that financial year, to create future benefits and provides the sources of finance from which these expenses will be funded. The municipality spends money to acquire new capital assets with a useful life of more than one year, to add to the value of an existing capital asset by extending its useful life beyond the initial expected use full life or to replace an existing asset. Examples of capital assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

The operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred for the day-to-day operations of the municipality during the financial year.

An example to demonstrate the difference, the purchase of a photocopier is a capital expenditure item and is budgeted for under the capital budget, whilst the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

### OBJECTIVE OF THE MUNICIPAL BUDGET

The main objective of the municipal budget is to responsibly allocate the realistically expected revenues to the municipality's service delivery goals or performance objectives, identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and to ensure that departments operate as efficiently as possible within the municipality.

## **WHERE DOES THE MUNICIPALITY’S REVENUE ORIGINATE FROM?**

The Municipality collects revenue from various sources. To achieve sustainable service delivery, the municipality must ensure sustainable income streams to be able to provide services. Property rates and service charges in respect of electricity, water, refuse removal and sanitation are the Municipality’s most important sources of income.

Other sources include interest on investments. The Mossel Bay Municipality also has a steady investment portfolio that provides for investment income. Grants and Subsidies from National and Provincial Departments by means of conditional grants (e.g. the Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share) makes up the rest of the revenue.

## **WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?**

The Municipality spends its revenue on the following services:

- Water, electricity, sanitation and refuse removal;
- Streets and Storm Water;
- Repairs and maintenance of infrastructure;
- Youth Development;
- Relief for the poor;
- Fire services;
- Parks;
- Libraries;
- Sport and recreation facilities; and
- Upgrading and maintenance of beaches

## **HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?**

The Municipality encourages public participation in the budgetary process. The budget can be viewed at the Municipal offices, the official Municipal website and all the public libraries. It is open for comment once it is tabled to Council in March of each year.

Once the deadline for submission of comments has passed, amendments are considered, and the final budget is approved by Council before the end of May of each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

## **WHAT STATE ARE MOSSEL BAY MUNICIPALITY’S FINANCES IN?**

Mossel Bay’s finances are well managed; the current ratio shows that the Municipality has a healthy liquidity position with current assets being 1.8 times the current liabilities. This ratio has slightly declined from the previous year (2023/24) when the ratio was 2.1: 1, whilst the turnover rate of accounts receivable was 9.3: 1 as at 30 June 2025 (2023/44 – 9.9: 1). This ratio indicates that the Municipality currently generates 9.3 times more revenue than what the outstanding debtors’ accounts are.

## PART 1 – ANNUAL BUDGET

### SECTION 1 - MAYORAL SPEECH

Speaker, Alderlady Venolea Fortuin  
Executive Deputy Mayor, Alderman Cliffie Bayman  
Members of Council  
Municipal Manager, Mr Colin Puren  
Directors  
Municipal Officials  
Members of the Public  
Members of the Media



Today, I present the 2026/2027 draft municipal budget. Mossel Bay Municipality has continued to show its resilience against the backdrop of a fire, a water crisis, the foot-and-mouth disease national disaster, as well as global instability that threatens to deepen economic challenges.

On behalf of the Council, I extend my sincere gratitude, to our residents for their ongoing loyalty and responsibility towards the municipality, which has resulted in a remarkable 96.5% payment rate. We fully understand the economic pressures that residents face; I, however, urge everyone to continue paying their municipal accounts diligently. We can proudly acknowledge that the Budget is fully funded. A fully funded municipal budget underpins financial stability, effective service delivery, and long-term community development. It ensures that the municipality can fulfil its obligations, implement critical infrastructure projects, and provide essential services without financial uncertainty.

Our municipal budget for the upcoming year amounts to R1.98 billion for operational expenses and R317 million for capital projects. Of this, R205 million will be financed from the municipality's own funds, R73 million from new loans, and R39 million from grants and donations. The use of municipal loans for income-generating projects promotes economic growth, enhances financial sustainability, and strengthens service delivery without negatively affecting existing budgets. The bulk purchase of electricity accounts for 35% of the municipality's operating budget, alongside costs for purified drinking water, debt impairment, depreciation charges, personnel expenses, interest payments and Council's operations, which leaves little room for flexibility.

#### Challenges and Cost Drivers

While drafting the budget, we faced several factors beyond the municipality's control, including:

- Eskom's bulk purchases increase of 9.01%
- Rising diesel costs for municipal vehicles and equipment

## Proposed Tariff Increases

We propose the following tariff adjustments:

- Electricity supply: 8.5%
- Property rates: 5.8%
- Waste removal: 5.5%
- Sewerage services: 5.5%
- Water supply: 5.8%

These tariff increases result in an average increase of 7.3%, or approximately R258 per month for a household with a property value of R1.1 million, consuming 500 kWh of electricity and 15 kl of water per month. For a household with a property value of R2.5 million, consuming 1,000 kWh of electricity and 30 kl of water per month, the increase would be 7.4% or R432 per month.

## Support Measures

We recognise that these adjustments will impact on household budgets, and we will continue to uphold our credit control policy. Pensioners and low-income households may still qualify for discounts on electricity, property rates, and sewerage charges. To cope with rising costs, we have adjusted the qualifying household income thresholds to accommodate more of our pensioners.

The discounts are structured as follows:

- ✓ 30% discount for households with a gross income of R27,900 per month or less
- ✓ 50% discount for households with a gross income of R20,800 per month or less

## Investment and Growth

Mossel Bay remains South Africa's leading semigration and tourism destination. Keeping up with growth has required long-term infrastructure planning and an events driven strategy to boost economic growth and job creation. We take immense pride in the success of events like the consecutive IRONMAN 70.3 competitions, in which we have invested R2 million annually.

The return on investment has been substantial—independent research has consistently shown that the event contributes more than R 50 million (R54 million in 2023 and R58 million in 2024) to the local economy. Mossel Bay also continues to be ranked as Ironman destination of choice by the more than 2,500 athletes and their more than 8000 supporters who attend the event each year.

But Mossel Bay is more than just an exceptional sporting destination. In 2024 and 2025, we successfully attracted over 100 major events per year to the town, directly benefiting the local economy.

It is no surprise that Lightstone Properties has recognised Mossel Bay as South Africa's leading tourism destination for the 2024/2025 festive season.

This recognition undeniably proves that our municipality sets a high standard for service delivery, and we will continue building on this reputation.

In 2025, Mossel Bay Municipality has also received its 6<sup>th</sup> consecutive clean audit indicating strict management of ratepayers' money.

### **Property Tax and Budget Assumptions**

To fund and enhance this high level of service delivery and additional municipal functions, property tax is utilised, covering other critical municipal operating costs as well.

Historically, Mossel Bay has had one of the lowest property tax profiles in South Africa. When compared to similar municipalities, Mossel Bay derives only 15.7% of its total budgeted revenue from property tax, whereas comparable municipalities generate up to the mid-20% range from property tax income. This firmly establishes Mossel Bay as a highly tax-friendly municipality.

### **Subsidised Benefits**

Low-income households will receive subsidies on basic service fees, including water, electricity, waste removal, sanitation, and property tax. The three levels of subsidies for low-income households have been specifically designed to provide economic relief to those who genuinely need it. Additionally, this financial relief extends to households with persons living with disabilities, provided they meet the relevant criteria.

### **Budget Assumptions**

- Current consumption trends have been used for the 2025/26 Adjustments Budget projections and have been projected forward for the 2026/27 MTREF Budget period.
- General cost adjustment of 4.6% for the new budget year.
- 5% savings on employee-related costs.
- The revenue budget on service charges is based on a 0.1% consumption decline in electricity consumption and a 1.9% increase in water consumption.

### **Personnel and Financial Management**

- Personnel costs stand at only 25.9%, which is significantly lower than the nationally accepted limit of 35%.
- In accordance with the South African Local Government Bargaining Council (SALGBC), all employees will receive a salary increase from 1 July 2025, based on the average CPI percentage plus 0.75%, which has been determined at 4.75%.
- The Budget Steering Committee focuses on realistic revenue calculations, whilst applying strict cash control to ensure that our budget is aligned with the municipal priorities.

### **Cost-Reflective Services**

According to National Government directives, all municipalities must have cost-reflective tariffs, meaning that the tariffs charged should accurately reflect the actual cost of the services provided.

This principle is essential for drafting sustainable budgets and ensuring that municipalities remain financially viable. As outlined in the Constitution, municipalities are required to provide key services, including:

- Basic services
- Social and economic development
- Security and public safety services

Funding from both National and Provincial Governments have, however, decreased significantly, making strategic, cost-reflective tariffs an essential component of financial sustainability at the municipal level.

Services such as waste removal, electricity supply, water, and sewerage are funded through the tariffs paid by residents. Traditionally, these services have been largely subsidised by profits from electricity sales, but with ongoing load shedding and declining electricity consumption, this subsidy could drop to zero in the coming years.

Therefore, we must plan strategically and proactively; a financially sustainable municipality cannot rely on external income sources alone.

### **Financial Sustainability**

The renowned ratings agency, Ratings Afrika, recognised Mossel Bay Municipality in December 2025 as the fifth most financially sustainable municipality in South Africa, alongside Midvaal Municipality in Gauteng.

However, our mandate remains clear:

- ✓ Maintain high levels of service delivery
- ✓ Ensure fair and sustainable tariffs
- ✓ Guarantee financial stability for Mossel Bay's prosperous future

This is our commitment to every resident.

One of the key aspects of this budget is the proper management of liquidity, which plays a fundamental role in the financial health of our municipality.

There are three main factors that positively or negatively affect our liquidity, and today, I will elaborate on them.

#### **1. Tariff Setting and Affordability**

Our approach to tariff setting has been cautious and strategic, with affordability as a priority. The cost of municipal services places an increasing burden on taxpayers and residents, which we have carefully considered in the 2026/27 budget.

We are witnessing delays in municipal account payments, with some residents unable to settle their accounts entirely. This is a serious concern, and we must continue to offer inclusive and fair financial solutions to support residents.

## **2. Budget Funding**

Our budget management committee identified the deficit before recognising capital grant funding as a critical issue. Through dedicated planning and strategic financial management, we have secured a budget surplus for the 2026/27 MTREF period.

This surplus guarantee financial stability and supports our long-term planning objectives, ensuring municipal sustainability.

## **3. Energy Losses and Combating Electricity Theft**

The municipality's energy losses have increased year-on-year, and the estimated electricity loss at end of February 2026 stands at 16.87%. To combat electricity theft, we have implemented several measures, including:

- ✓ Bulk meter audits and inspection projects
- ✓ Community safety initiatives across all Mossel Bay wards
- ✓ Proactive municipal interventions to minimise energy losses

It is a misconception that electricity theft is limited to certain wards—it affects everyone, which is why we are taking proactive steps to address this issue.

### **Investment in Sustainable Energy**

Despite the costs associated with alternative energy projects, our investment in solar energy has already yielded positive impacts on key infrastructure. Over time, this investment will provide significant returns for taxpayers, ensuring the sustainable delivery of critical services whenever Eskom implements load shedding.

### **Limiting Peak Consumption and Tariff Structures**

The municipality pays higher rates for electricity during peak consumption hours, yet residential energy consumers continue to pay a fixed tariff—regardless of when they use electricity. This structure places a financial burden on the municipality, and if energy consumers do not reduce their peak-time usage, there will be no choice but to reassess this tariff structure. We therefore urge residents to minimise peak-hour consumption and adopt more energy-efficient habits.

## Conclusion

This budget is a responsible and realistic plan for the sustainable development of Mossel Bay. We remain committed to maintaining the highest standards of service delivery and will continue to maintain this commitment and continue with effective management to reduce the impact of external pressures on our residents and the municipality. I sincerely thank every resident for their ongoing engagement and support. I also thank each and every member of the administration and council for their efforts to ensure we live in a municipality that works for its residents. Let us move forward together with responsibility and a vision for a stronger future.

Thank you very much.

Alderman Dirk Kotzé



Executive Mayor  
Mossel Bay Municipality



## SECTION 2 - BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.



For this reason, Council may, at the time of tabling the budget, simply note the draft resolutions:

1. That Council takes cognisance of the Draft (2026/2027) Final review of the Fifth-Generation Integrated Development Plan (IDP) and the Draft 2026/2027 Service Delivery and Budget Implementation Plan.
2. That Council takes cognisance that the Existing Spatial Development Framework 2022, as adopted per Council resolution E126-05/2022, has been reviewed and not amended; and is included in the Draft (2026/2027) Final review of the Fifth-Generation Integrated Development Plan (IDP) as an existing sector plan.
3. That Council takes cognisance of the Draft Annual Budget of the Municipality for the 2026/27 financial year and indicative for the two projected outer years, 2027/2028 and 2028/2029, and the multi-year and single year capital appropriations as set out in the following schedules:
  - 3.1. Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2.
  - 3.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3.
  - 3.3. Budgeted Financial Performance (revenue by source and expenditure by type) as reflected in Table A4.
  - 3.4. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Table A5.
  - 3.5. Detailed Capital Budget, as reflected in Annexure C.
4. That Council takes cognisance of the draft property rates tariffs as reflected in the 2026/2027 Draft Tariff list (Annexure A) and any other municipal taxes as reflected in the 2026/2027 Draft Tariff list, to be imposed for the 2026/27 Budget year.
5. That Council takes cognisance of the draft tariffs and charges, subsidies and discounts as reflected in the 2026/2027 Draft Tariff list (Annexure A) for the 2026/27 Budget year.
6. That Council takes cognisance of the draft measurable performance objectives for revenue from each source and for each vote, as reflected in Section 17 of this document for the 2026/27 Budget year.

7. That Council takes cognisance of the recommended amendments to the draft Budget related Policies, as reflected in Annexure B for the 2026/27 Budget year.
8. That Council takes cognisance of the proposed filling of the vacant and new posts as identified by the Executive Management; and as shown in Section 12 of this document.
9. That Council takes cognisance of the mSCOA implementation plan, as reflected in Annexure D.
10. That Council takes cognisance of the draft Service Level Standards, as reflected in Section 20 of this document for the 2026/27 Budget year.
11. That Council takes cognisance of the loans to be raised, to fund the capital projects over the 2026/2027 MTREF period, as indicated in Annexure C (Detailed Capital Budget).
12. That Council takes note of the public participation process to be undertaken during the month of April 2026, to allow for inputs and comments from the residents of the Mossel Bay Municipality.



## SECTION 3 - EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected revenues to the service delivery goals or performance objectives, identified as priorities in the approved Integrated Development Plan.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality, to ensure that the priorities are properly aligned and addressed.

Below is an extract from National Treasury MFMA Circulars, Numbers 132 and 134, with information on the South African economy and inflation targets, which all municipalities should consider in the drafting of their budgets for the 2026/27 MTREF period:

“South Africa’s economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2026/27 budget.

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium- growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs, include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

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

The Municipality has with the compilation of the 2026/27 MTREF Budget, strived to minimise expenditure on non-priority expenditure items.

The table below shows the six focus areas that Cabinet has identified as areas where savings should be ensured as part of their cost containment measures:



Item	25/26 Adj Budget	26/27 Budget	Increase / (Decrease)	% Increase / (Decrease)
Advertising	R 2 544 850	R 2 695 783	R 150 933	6%
Consultant Fees-General	R 18 516 566	R 22 589 191	R 4 072 625	22%*
Travelling & Subsistence	R 1 214 446	R 1 269 048	R 54 602	4%
No Credit cards	R -	R -	R -	0%
Catering	R 419 319	R 422 244	R 2 925	1%
Overtime Pay	R 19 940 221	R 19 407 905	R (532 316)	-3%
<b>TOTAL</b>	<b>42 635 402</b>	<b>46 384 171</b>	<b>R 3 748 769</b>	<b>9%</b>

\* Reason for increase is the General Valuation cost of R5.5m budgeted - The valuations are done every 5 years and therefor not part of previous year expenditure

The Municipality annually receives an equitable share, which is earmarked to fund the provision of free basic services to people who cannot afford these basic needs. For the 2026/27 financial year, the Municipality will receive an amount of R 149 221 000.

These national grant funds are however not enough to cover the projected indigent household costs, and the municipality further funds an amount of R11.4 million from its own revenue towards these basic service costs.

The Municipality further provides Rebates on Property Rates to all households in the amount of R23 million, a further Property Rates rebate to Pensioners in the amount of R5.4 million and a Sewerage rebate to Pensioners in the amount of R1 million.

The Mossel Bay Municipality's average collection rate was 96.46%, as at the end of February 2026.

The Municipality was able to keep the tariff increases within the upper limit of 6 per cent, as indicated by the National Treasury. The proposed overall tariff increases, are as follows:

- The proposed electricity tariff increase, in line with the NERSA tariff guideline, is 8.5%.
- Property rates tariff is proposed to increase with 5.8%,
- Refuse removal tariffs are proposed to increase with 5.5%,
- Sewerage charges tariffs are proposed to increase with 5.5%, and
- Water services tariffs are proposed to increase with 5.8%.

The Electricity service charges is increased, in line with NERSA's approval of increase to Eskom of 9.01%.

Approximately 77% of the total Operating Budget, is made up of the bulk purchases of electricity, the cost of purified water, debt impairment and depreciation charges, employee-related costs, and the remuneration of Councillors. This leaves the Council with no or very little room for manoeuvring.

After the implications of the aforementioned budgets and specific projects to be funded from the Self-insurance reserve are excluded, the budget surplus before the recognition of capital transfers, amounts to R 2 311 014. This shows the further commitment that was made by the Budget Steering Committee following the anticipated shortfall for the current financial year. The position further improves over the MTREF period and indicates a surplus in the 2027/28 budget year of R65 million and in the 2028/29 budget year a surplus of R118 million.

Factors beyond the control of the Municipality, are increasing the costs of service delivery, year on year. This makes it extremely difficult to achieve a balanced budget. To name a few:

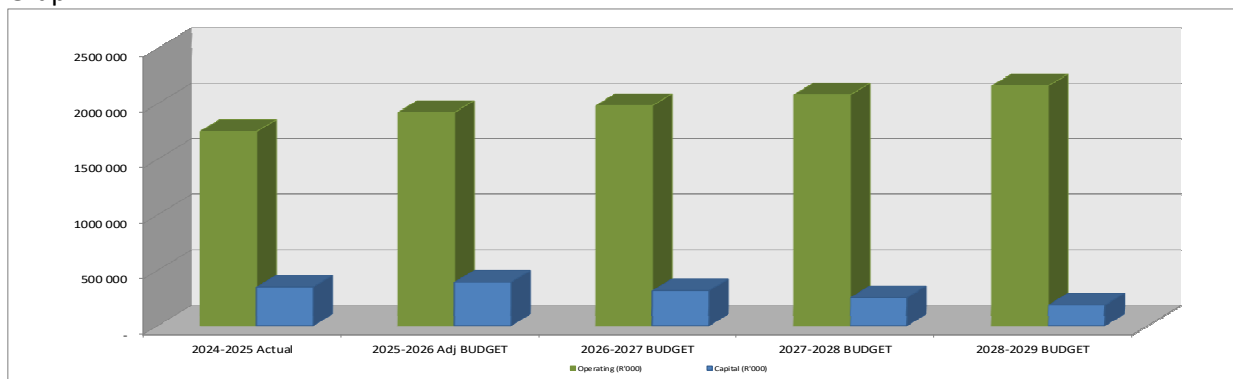
- Eskom increase in bulk purchases of 9.01%,
- Increase in Diesel and fuel costs,
- Implementation of new Regional Landfill site,
- Increased Loan interest charges for Renewable energy loans to be taken up.

### FINANCIAL SUMMARY ON 2026/27 MTREF BUDGET

The total 2026/27 budget amounts to R 2 299 136 285. This consists of a capital budget of R 316 764 695 or 14 per cent of the total budget and an operating budget of R 1 982 371 590 or 86 per cent of the total budget.

Graph 1 below shows the operating and capital expenditure separately for the 2024/25 (actuals) financial year, the revised budgeted figures for 2025/26 and the budgeted figures for 2026/27 to 2028/29 financial years.

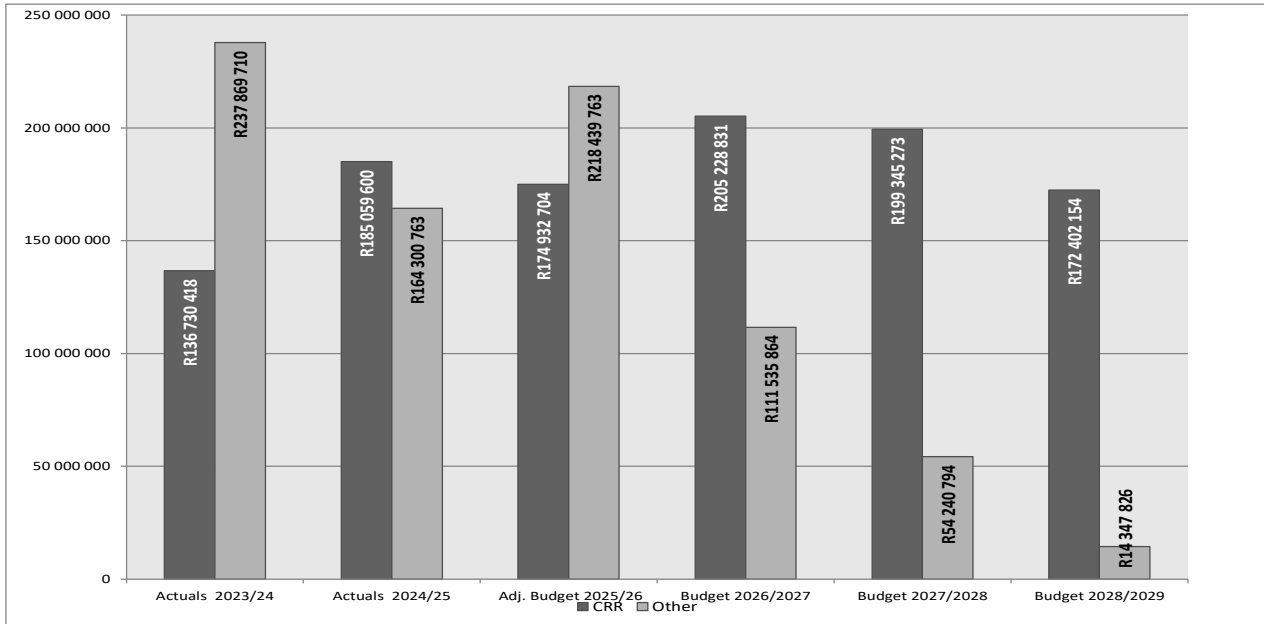
Graph 1



### 3.1. Capital Expenditure Budget

Graph 2 below shows the capital budget vs actual expenditure for the 2023/24 and 2024/25 financial years as well as the revised budget for 2025/26 and proposed budgets for the 2026/27 to 2028/29 financial years.

Graph 2



The total capital budget for 2026/27 shows a decrease in the total budgeted amount of 19.5 per cent, compared to the revised capital budget for 2025/26.

The detailed capital projects are shown in Annexure C of this document. Part of the annexure is a summary showing the total amount per MFMA Vote (Per Directorate). It is clear from this summary that the capital expenditure for 2026/27 will be allocated mainly to the following functional areas:

- Technical/Infrastructure Services R262 million;
- Community Services R12 million; and
- Planning & Economic Development R34 million.

In analysing what is purchased with the capital budget, the summary by asset class provides a holistic picture for the Municipality. The summary by asset class can be obtained in Tables A9, SA34 a, b and e.

For easy reference a summary of main classifications of expenses as per Table A9 is extracted below:

Infrastructure Assets:	R259 million
Community Assets:	R25 million
Other Assets:	R5 million
Transport Assets:	R11 million

The table below provides a breakdown of the sources of finance of the 3-year capital budget from 2026/27 to 2028/29:

<i>Funding Source</i>	<i>2026/2027</i>	<i>2027/2028</i>	<i>2028/2029</i>
Capital Replacement Reserve (Internal)	201 963 831	197 975 273	170 967 154
Municipal Infrastructure Grant	30 925 187	16 020 963	10 000 000
Integrated National Electrification Programme	4 347 826	4 544 348	4 347 826
Department of Human Settlement	0	0	0
Informal settlements upgrading partnership grant	1 363 300	0	0
Borrowings	72 489 297	33 675 484	0
Donated Asset	0	0	0
K9 Unit Grant	2 062 428	0	0
Fire Service Capacity Building Grant	0	0	0
Insurance Reserve	3 265 000	1 370 000	1 435 000
Tourism Growth Fund	347 826	0	0
<b>TOTAL</b>	<b>R 316 764 695</b>	<b>R 253 586 067</b>	<b>R 186 749 980</b>

From the above it is clear that the main source of funding are the internal funds (Capital Replacement Reserve – R 201.96 million), and thereafter the external funding sources of which Loans ( R 72.49 million) and the Municipal Infrastructure Grant funding ( R 30.93 million) are the largest external sources.

The table below analyses the budgeted transactions within the Capital Replacement Reserve (CRR) for the MTREF period, based on the tabled budget:

Budget Year	2025/26	2026/27	2027/28	2028/29
	<i>Current year</i>	<i>Budget year</i>	<i>Budget year +1</i>	<i>Budget year +2</i>
	R	R	R	R
Opening balance at the start of Year	253 127 108	264 191 331	254 787 643	230 099 538
Less: Capital budget commitments	-174 932 702	-201 963 831	-197 975 273	-170 967 154
Plus: Contributions to CRR	185 996 925	192 560 143	173 287 168	153 581 178
- Depreciation	162 320 058	157 060 143	157 787 168	138 081 178
- Land sales	676 867	500 000	500 000	500 000
- Bulk service contributions	23 000 000	35 000 000	15 000 000	15 000 000
Plus: Additional cash contribution (CFO decision once AFS results is known)	-	-	-	-
Closing balance of CRR	264 191 331	254 787 643	230 099 538	212 713 562

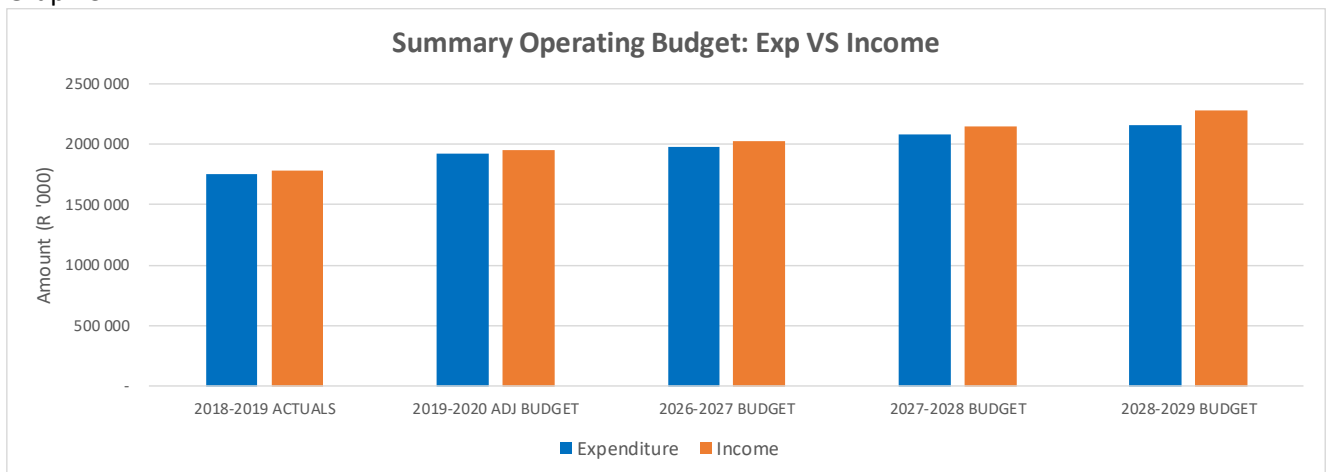
It is clear from the above, that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term and that the prioritisation of capital programs received special attention to stay within the available limited funds.

<b>Top 10 Capital Projects - Related to Budgeted amount</b>	<b>2026/2027</b>
Upgrade water pipeline between Bartelsfontein reservoir and Dana Bay	33 500 000
Intake Substation Revamp (66 kV)	17 450 000
KwaNonqaba: Upgrading of Water Storage Capacity for Corridor Development	13 452 438
Upgrade of Cricket Field sewer pumpstation	13 000 000
Alternative energy solutions including battery storage	12 389 297
Replacement of sewer pipelines between Mossel Bay and Hartenbos	10 000 000
Capacity increase of Great Brak WWTW	10 000 000
Upgrade Wassenaar Road: Seemeeu Park	9 500 000
Upgrade pipeline between Cricket Field sewer pumpstation and Sandhoogte Road sewer pumpstation	9 200 000
KwaNonqaba: New Sports Facility	7 994 860
<b>TOTAL</b>	<b>R 136 486 595</b>

### 3.2. Operating Expenditure Budget

Graph 3 provides the operating income and expenditure for the 2024/25 (actuals) financial year, the revised budgeted figures for 2025/26 and the budgeted figures for 2026/27 to 2028/29 financial years.

Graph 3



The total operating budget before recognition of capital transfers for 2026/27, reflects a surplus of R 2 311 014. The total operating expenditure budget amounts to R 1 982 371 590, which is 3.1 per cent more than the revised budget of 2025/26 of R 1 921 913 714.

In total, the envisaged Budget surplus for the Medium-Term Revenue Expenditure Framework (MTREF) amounts to R107 million, which is a huge improvement from the previous MTREF period where there was a shortfall of R26 million. Council has kept to its promise made last year with the approval of the budget to cut back on this shortfall and to maintain expenditure within the available funds.

### **Employee-related costs**

Municipalities are required to implement the salary and wage collective agreement which were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024, with immediate effect as from 1 July 2024. In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, an increase based on the average CPI percentage for the period 1 February 2025 until 31 January 2026, plus 0.75 per cent, which has been determined at 4.75%. The publications of Statistics South Africa have been used to determine the average CPI.

Currently an increase of 4.6 % has been considered on existing and vacant positions with the 2026/27 budget. This leads to an increase in the total employee-related cost of 5.8%.

### **Remuneration of Councillors**

The cost associated with the remuneration of Councillors is determined and informed directly by way of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The determined upper limits of salaries, allowances and benefits of members of Council are gazetted annually in December/January.

### **Bulk Purchases**

Compared to the 2025/26 Adjustments Budget, the bulk purchases group of expenditure has increased by R 60 million or 8.9 per cent compared to the 2026/27 budget year. The tariff increases regarding Eskom have been provided for. A decrease in consumption, in line with current consumption trends, was included.

### **Contracted Services**

This expenditure group decreased by -11.0 %, or -R 27 million, mainly due to the Provincial Grant funding for Housing Top structure expenditure, which is included in this category of expenditure.

### **Repairs and maintenance**

The Municipality have again moved a step closer to the National requirement for the level of Repairs and Maintenance with this budget, by increasing the repairs and maintenance budget with 12.32 per cent more than the 2024/25 Actual Expenditure.

The budgeted amount for repairs and maintenance, all types of expenditure included, amount to R 166.36 million for 2026/27 and increase to R 181.05 million in 2028/29.

### 3.3. Operating Revenue Budget

The operating revenue budget amounts to R 2 022 161 504. This includes capital transfers and donated assets to the value of R 37 478 900. If these items are excluded the **operating revenue** amounts to R 1 984 682 604.

The operational revenue budget for 2026/27 of R 1 984 682 604 shows an increase, compared to the operational budget for 2025/26 of R 1 902 752 216. The outer years increase by 6.1 per cent and 6.4 per cent, year on year.

The Mossel Bay Municipality depends largely on service charges to balance its budget. The service charges consist of the following:

- Electricity charges R 841.0 million;
- Water charges R 222.9 million;
- Sewerage charges R 117.8 million; and
- Refuse removal charges R 113.1 million.

It must be noted that the above service charges amounts includes Availability charges on Electricity, Water and Sewerage services, which is included on table SA1 and A4 of the NT budget formats in Operational revenue total:

**WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performan**

Description	Ref	2026/27 Medium Term Revenue & Expenditure		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>				
<b>Operational Revenue - Service Charges</b>				
Electricity - Availability Charges		12 718	12 741	12 686
Waste Management - Availability Charges		-	-	-
Waste Water Management - Availability Charges		6 574	6 274	5 920
Water - Availability Charges		7 234	6 397	6 156
<b>Total Operational Revenue - Service Charges</b>		<b>26 527</b>	<b>25 412</b>	<b>24 761</b>

In the tables below, it provides the funding made available from National and Provincial Government for the 2026/27 budget year. The funding is further split between Capital and Operating budget funding.

**National Government**

<i>Grant</i>	<i>CAPITAL budget funding</i>	<i>OPERATING budget funding</i>
Integrated National Electrification Programme Grant	R 5 000 000	
Municipal Infrastructure Grant	R 29 669 000	R 1 300 000
Expanded Public Works Programme Incentive Grant	R 0	R 0
Finance Management Grant		R 1 900 000
Municipal Systems Improvement		R 0
Contribution toward Council Remuneration & Ward committees		R 7 213 000
Equitable Share Indigent Subs		R 149 221 000
Integrated National Electrification Programme (Eskom) Grant (Allocation in Kind)	R 0	
<b>TOTAL</b>	<b>R 34 669 000</b>	<b>R 159 634 000</b>

**Provincial Government**

<i>Grant</i>	<i>CAPITAL budget funding</i>	<i>OPERATING budget funding</i>
Integrated Housing and Human Settlement & Development Grant	R 0	R 13 329 000
Informal settlements upgrading partnership grant	R 0	R 0
Provincial Contribution towards the Acceleration of Housing Delivery	R 0	R 0
Title Deed Restoration Grant		R 0
Maintenance & Construction of Transport Infrastructure	R 0	R 60 000
Municipal Accreditation and Capacity Building Grant		R 0
Library Services	R 0	R 10 810 000
Community Development Workers Grant		R 57 000
Fire service capacity building grant	R 0	
Regional Socia-Economic Projects (RSEP)	R 0	R 0
Resourcing Funding for Establishment and Support of a K9 Unit	R 2 809 900	R 1 410 100
Financial Management Support Grant		R 0
<b>TOTAL</b>	<b>R 2 809 900</b>	<b>R 25 816 100</b>

### 3.4. Proposed Rates and Tariffs for 2026/27

Attached as Annexure A is a list of all the tariffs of the Council. The annexure shows the tariffs for the current financial year (2025/26) as well as the tariffs and proposed increases for the 2026/27 Budget year.

The Municipality was able to keep the tariff increases within the upper limit of 6 per cent, as indicated by the National Treasury. The proposed overall tariff increases, are as follows:

- The proposed electricity tariff increase, in line with the NERSA tariff guideline, is 8.5%.
- Property rates tariff is proposed to increase with 5.8%,
- Refuse removal tariffs are proposed to increase with 5.5%,
- Sewerage charges tariffs are proposed to increase with 5.5%, and
- Water services tariffs are proposed to increase with 5.8%.

#### Electricity Tariffs

The Municipality followed NERSA's guidelines on Electricity increases, as follows:

- Eskom tariffs increase in respect of purchase of electricity : 9.01%
- Municipal electricity tariff increases on sales to consumers : 8.5%

The table below provides a summary of the sales and bulk purchases in respect of electricity.

	<i>Budget 2026/2027</i>	<i>Budget 2025/2026</i>
Total Sales of Electricity	R 841 029 847	R 777 302 748
Total Purchases of Electricity	R 733 469 650	R 673 278 182
<b>GROSS PROFIT / (LOSS)</b>	R 107 560 197	R 104 024 566
Percentage Gross Profit	14.7%	15.5%

Note: The profit/loss exclude any allocations of overheads

The table below provides a summary of the revenue and expenditure in respect of the electricity department.

	<i>Budget 2026/2027</i>	<i>Budget 2025/2026</i>
Total Revenue	R 898 872 947	R 835 492 019
Total Expenditure	R 861 559 899	R 782 520 491
<b>NETT PROFIT / (LOSS)</b>	R 37 313 048	R 52 971 528
Percentage Net Profit / (Loss)	4.3%	6.8%

Note: The profit/loss exclude any allocations of overheads

The municipality has budgeted for a decrease in consumption of electricity, based on current trends.

### Water Tariffs

The budget includes an increase of 5.8 % on all water consumption tariffs and basic tariffs. Separate tariffs are included in the tariff list, if Council should declare Mossel Bay area as a drought-stricken area. The revenue is based on a normal rainfall year. The table below provides a summary of the revenue and expenditure in respect of the water department.

	<i>Budget 2026/2027</i>	<i>Budget 2025/2026</i>
Total Revenue	R 265 228 404	R 248 574 623
Total Expenditure	R 303 309 670	R 295 294 753
<b>NETT PROFIT / (LOSS)</b>	<b>-R 38 081 266</b>	<b>-R 46 720 130</b>
Percentage Net Profit / (Loss)	-12.6%	-15.8%

Note: The profit/loss exclude any allocations of overheads

This service is regarded as a trading service and is supposed to run at a profit. The water consumption remains the same measured from 2024/25 to the projected consumption for 2025/26. An upwards trend was used for the 2026/27 budget.

The tariff increases of the Water service will have to be revised in future to at least cover the cost of the service.

### Refuse Removal Tariffs

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit.

The budget includes an increase of 5.5 % on all refuse removal tariffs, as included in Annexure A.

The table below provides a summary of the revenue and expenditure in respect of the refuse removal department.

	<i>Budget 2026/2027</i>	<i>Budget 2025/2026</i>
Revenue	R 147 376 879	R 140 690 726
Expenditure	R 151 035 204	R 136 273 588
<b>NETT PROFIT / (LOSS)</b>	<b>-R 3 658 325</b>	<b>R 4 417 138</b>
Percentage Net Profit / (Loss)	-2.4%	3.2%

Note: The profit/loss exclude any allocations of overheads

The refuse service is reflecting a net loss, compared to a net profit in 2025/26. Expenditure for the 2026/27 budget year includes expenditure for the regional waste landfill site.

**Sewerage Fees:**

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs or even making a small profit.

The budget includes an increase of 5.5 % on all sewerage tariffs, as included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the sewerage department.

	<i>Budget 2026/2027</i>	<i>Budget 2025/2026</i>
Revenue	R 184 323 564	R 167 908 257
Expenditure	R 169 106 641	R 166 435 361
<b>NETT PROFIT / (LOSS)</b>	R 15 216 923	R 1 472 896
Percentage Net Profit / (Loss)	9.0%	0.9%

Note: The profit/loss exclude any allocations of overheads

At present the service makes a profit, as it is classified as an economic service. The tariff is fully cost reflective and based on the outcome of the cost of supply study. The tariff structure was not amended.

It must be pointed out that in all four of the aforementioned services, the expenditure includes the cost of the support services in order to indicate whether the services make a real profit/loss.

**Property Rates**

Property rates are levied in terms of the Property Rates Act and the income generated from this service is used to balance the budget. It does not pay for a specific service although it normally funds all the other services, which are not covered by the profits made in respect of trading and economic services. The rates policy which sets out the principles for the levies is part of the budget-related policies, as included in Annexure B.

The budget includes an increase of 5.8 % on revenue all categories, as included in Annexure A.

The Property rate revenue included in the budget, as in the previous financial year, provides that the first R 15 000 valuation of any developed residential property in terms of Council’s Rates Policy is exempted and that an additional rebate is granted on the balance of the valuation up to a maximum of R 35 000.

The owner of a developed residential property will therefore not pay any property rates on the first R 50 000 of the value of its property.

**Subsidies and Rebates**

Specific attention was also given to the plight of the poor people. The following subsidies and rebates were included in the budget to Council.

**Subsidies to Indigent households:**

	<u>Subsidies</u> <u>2025/26</u>	<u>Subsidies</u> <u>2026/27</u>
Indigent Level 1 Household	R1 047.10 (Incl. VAT)	R1 115.63 (Incl. VAT)
Indigent Level 2 Household	R607.24 (Incl. VAT)	R659.43 (Incl. VAT)
Households that house a person with a disability	R1 047.10 (Incl. VAT)	R1 115.63 (Incl. VAT)
Indigent Level 3 Household (based on valuation of R125 000)	R1 047.10 (Incl. VAT)	R1 115.63 (Incl. VAT)

The criteria on which the subsidies are based are described in the tariff list under section 6.

The criteria were changed to include an automatic qualification based on the valuation of the property to the value of R125 000. All other indigent subsidies are based on application and the household income. The criteria for level 1 indigent households and households housing a person with a disability residing on a premise are based on the income of that household, which must be less than twice the monthly State Old Age pension, while the income criterion for level 2 indigent households is less than four times the monthly State Old Age pension.

Level 1 Indigent households and households housing a person with a disability will receive the following services free of charge.

- Electricity: 50kWh
- Water: No basic charges, 6 kilolitres free per month.
- Sewerage: No charges.
- Refuse: No charges.
- Property Rates: The first R 125 000 valuation free of charge.

These households will therefore only pay for electricity consumption of more than 50kWh, water consumption of more than six kilolitres and where valuations exceed the abovementioned limits.

The level 2 Indigent households will receive 25 kWh and 6 kilolitres free per month, whilst only a 50% subsidy on all basic charges. No additional subsidy on property rates, apart from the normal R 15 000 impermissible and additional R 35 000 valuation discounts.

**Subsidy/Discounts to Pensioners:**

**Property Rates, Sewerage Fees and Electricity basic charges**

The discount on property rates and sewerage fees in respect of pensioners will be based on the conditions as per the tariff list. However, it was approved that the limit regarding the total income of households will be as follows:

-50% discount: Income limit is R 20 800 per month.

-30% discount: Income limit is R 27 900 per month.

It is thus clear from the above that this budget of Council specifically tries to assist the poor and pensioners who cannot afford the higher municipal tariffs.

**SPECIAL RATING AREAS**

The Mossel Bay Municipality currently have three special rating areas operational, namely the Mossel Bay Central Business District area, Vintcent Park and Santos De Bakke SRA. It is the intention to revitalise these areas through the introduction and implementation of pro-active interventions that will ensure its economic viability. For this reason, a special levy is raised on the properties within this area which will be used to fund the identified projects.

The budgeted revenue for 2026/27 from special rates in the Mossel Bay Central Business District area amounts to R711 327, for Vintcent park R36 090 and for Santos De Bakke SRA R480 322.

### 3.5. Implementation of the Long-term Financial Plan

LONG-TERM FINANCIAL PLAN PROPOSED STRATEGIES	COMMENT
<b>FACILITATE ECONOMIC DIVERSITY</b>	<ul style="list-style-type: none"> <li>◆ Intensify efforts in facilitating the diversification of the local economy</li> <li>◆ <b>Progress or outcome:</b> Remains relevant especially in the light of the increasing strain on the fiscus to support SOEs, viz. PetroSA.</li> </ul>
<b>PARTNERSHIP WITH NATIONAL PORTS AUTHORITY</b>	<ul style="list-style-type: none"> <li>◆ Explore cargo shipping, but also as a potential tourist destination and community harbour</li> <li>◆ <b>Progress or outcome:</b> Operation Phakisa and especially its “Oceans Economy” remains relevant and provides renewed impetus for an improved partnership with the National Ports Authority.</li> </ul>
<b>MUNICIPAL VIABILITY FRAMEWORK</b>	<ul style="list-style-type: none"> <li>◆ Municipal Viability Framework for quarterly reporting to the Executive Council and Management</li> <li>◆ <b>Progress or outcome</b></li> <li>◆ Elements are found in the Service Delivery and Budget Implementation Plan and are reported as part of the Section 52 report</li> </ul>
<b>ADOPT A LIQUIDITY POLICY</b>	<ul style="list-style-type: none"> <li>◆ Mossel Bay LM must adopt a Liquidity Policy</li> <li>◆ <b>Progress or outcome:</b> The Municipality has a policy, which is annually reviewed.</li> </ul>
<b>BORROWING, FUNDS AND RESERVES POLICY</b>	<ul style="list-style-type: none"> <li>◆ Mossel Bay LM must adopt a Borrowing, Funds and Reserves Policy</li> <li>◆ <b>Progress or outcome</b></li> <li>◆ The Municipality has a policy, which is annually reviewed.</li> </ul>
<b>INCREASE REVENUE</b>	<ul style="list-style-type: none"> <li>◆ Mossel Bay LM to identify other revenue sources</li> <li>◆ <b>Progress or outcome:</b> Remains relevant. The relatively low property rates were identified as concern during the cost of supply study. In order to rectify the mix of the Municipal account, property rates need to be increased more in relation to service charges.</li> <li>◆ A phased-in approach will be adopted.</li> </ul>
<b>FUNDING OF NON-REVENUE SERVICE INFRASTRUCTURE</b>	<ul style="list-style-type: none"> <li>◆ Apart from the normal funding shortfalls, no other risk regarding the funding of non-revenue generating infrastructure exists, viz. roads and storm water. The Municipality has established a self-insurance reserve to mitigate any risks of damage not covered by any other third party.</li> </ul>
<b>MANAGE EXPENSES</b>	<ul style="list-style-type: none"> <li>◆ Stringent budget control and compliant SCM Processes are implemented, regarding the authorisation of requisitions that leads to orders and the payment for goods and services.</li> </ul>
<b>CONTROL OVER SALARY AND WAGE BUDGET</b>	<ul style="list-style-type: none"> <li>◆ Remains relevant. Therefore, additional allocations are made, taking financial constraints into account.</li> </ul>
<b>IMPLEMENT INTEGRATED ASSET MANAGEMENT</b>	<ul style="list-style-type: none"> <li>◆ A comprehensive asset register is a first step in implementing integrating asset management. Municipality must actively proceed to migrate (over several years) to implementing an integrated asset management where expenditure on new infrastructure, replacement infrastructure and repairs and maintenance expenditure is optimised.</li> <li>◆ <b>Progress or outcome:</b> Remains relevant. Asset register has been updated, with exception of the completeness relating to Stormwater as a result of a lack of masterplans. The first of a few projects have been completed. Apart from this there is still the integrated processes of asset management, for example the condition rating, review of useful lives, costing of maintenance and replacement module that is lacking. mSCOA working committees is working on system developments in this regard.</li> </ul>
<b>COST ACCOUNTING</b>	<ul style="list-style-type: none"> <li>◆ The implementation of a costing system must be introduced that ensures that all expenses, including contracts, labour, materials and equipment costs are recorded against the relevant asset as well as other direct expenditure.</li> </ul>

	<ul style="list-style-type: none"> <li>♦ <b>Progress or outcome:</b> Remains relevant. The module to allocate support service cost to end services have been developed. The first budgeted figures for both internal billing and interdepartmental charges were included in the 2025/2026 Budget.</li> </ul>
<p><b>PREPARATION OF A COMPREHENSIVE MUNICIPAL INFRASTRUCTURE PLAN</b></p>	<ul style="list-style-type: none"> <li>♦ The Municipality must compile a Comprehensive Municipal Infrastructure Plan that would assist in providing an overview of the state of infrastructure in the municipality and the key issues and strategic options.</li> <li>♦ <b>Progress or outcome:</b> Remains relevant. An Infrastructure plan has been compiled for primary electrical equipment down to mini-substation level. The pavement management system is in the process of being updated for road infrastructure. The drafting of master infrastructure plans for water and sewer distribution networks has been finalised.</li> </ul>
<p><b>PRIORITISATION OF PROJECTS</b></p>	<ul style="list-style-type: none"> <li>♦ The Asset register must provide guidance on the assets that require replacement, but more than that a clear model of prioritisation of future new infrastructure projects must be undertaken. The municipality should not neglect the replacement of its existing assets, and a prioritisation should compare the need for new infrastructure with the need of replacing existing infrastructure.</li> <li>♦ <b>Progress or outcome:</b> Remains relevant. The registration of capital projects for 2026/2027 were done via the changes made on programs. Seamless integration and prioritisation are still lacking.</li> </ul>

### 3.6 Budget-Related Policies of Council

The following policies are submitted annually as part of the budget documentation:

- \* Rates Policy
- \* Tariff Policy
- \* Credit Control and Debt Collection and Indigent Policy
- \* Cash Management and Investment Policy
- \* Asset Management Policy
- \* Borrowing, Funding and Reserve Policy
- \* Liquidity Policy
- \* Expenditure Policy
- \* Budget Policy
- \* Supply Chain Management Policy
- \* Municipal Development Charges Policy
- \* Cost Containment Policy
- \* Incentive Policy
- \* Short-term Insurance Policy

A summary of the key amendments to the policy documents is shown in section 7 of this document.

## FINAL COMMENTS FROM CHIEF FINANCIAL OFFICER

Continued financial sustainability is key for the survival of the Municipality. Strong emphasis should be placed on providing municipal services in a cost effective and financially sustainable manner, considering the constrained financial environment.

Financial management is not the sole responsibility of the Chief Financial Officer. In accordance with the Municipal Finance Management Act, it is also the responsibility of the Accounting Officer and Senior Management. Financial management responsibilities must be executed by the Accounting Officer and Senior Management, in such a manner that the resources of the municipality, are utilised effectively, efficiently, economically and transparently.

Financial affordability is a key consideration in setting municipal tariffs. The increase in tariffs cannot always be absorbed by the community, which puts pressure on the debtor's payment rate with a resultant knock-on-effect on debt impairment. In this regard, sufficient provision is made for the most vulnerable are made via subsidies, mostly funded by National Government.

The non-payment of debtors and the distribution losses for both Water and Electricity, places a significant burden on the customers that do pay their accounts. The distribution losses are receiving urgent attention. During the preparation of the Budget, the Council's focus to GROW the Mossel Bay area socially and economically, was taken into account.

I would like to thank all the staff members that were involved in the preparation of this Budget. This has become a process that involves all role players, taking responsibility for their respective functional areas. The needs for services will always exceed the limited resources. Accordingly, prioritisation within each directorate becomes very critical.

In conclusion, a special word of thanks to the staff of the Budget Office, for their dedication and hard work in this regard.

**S THYS**  
**CHIEF FINANCIAL OFFICER**



## SECTION 4 - ANNUAL BUDGET TABLES AND GRAPHS

### Table A1 - Budget summary

#### WC043 Mossel Bay - 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										
<b>Financial Performance</b>										
Property rates	192 123	218 627	252 828	296 392	294 092	294 092	294 092	318 237	344 586	372 942
Service charges	890 391	969 491	1 070 287	1 235 324	1 174 876	1 174 876	1 174 876	1 268 243	1 367 171	1 472 781
Investment revenue	55 086	66 216	62 524	72 018	61 073	61 073	61 073	58 578	61 419	59 131
Transfer and subsidies - Operational	142 490	173 442	160 678	227 592	183 080	183 080	183 080	187 026	196 864	196 868
Other own revenue	137 121	146 221	175 880	131 647	189 631	189 631	189 631	152 599	135 090	138 371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 417 211</b>	<b>1 573 997</b>	<b>1 722 196</b>	<b>1 962 973</b>	<b>1 902 752</b>	<b>1 902 752</b>	<b>1 902 752</b>	<b>1 984 683</b>	<b>2 105 129</b>	<b>2 240 092</b>
Employee costs	374 162	413 020	450 320	485 475	485 183	485 183	485 183	513 461	535 975	559 397
Remuneration of councillors	13 414	14 419	15 878	14 727	15 305	15 305	15 305	16 004	16 709	17 444
Depreciation, amortisation and impairment	137 954	150 488	145 715	154 239	162 680	162 680	162 680	157 352	158 091	138 397
Interest, Dividends and Rent on Land	13 593	26 642	36 604	35 271	31 705	31 705	31 705	47 400	46 111	42 135
Inventory consumed and bulk purchases	540 682	630 401	728 222	823 982	791 205	791 205	791 205	856 858	925 914	994 480
Transfers and subsidies	11 529	10 990	11 458	12 981	11 575	11 575	11 575	11 970	11 992	12 014
Other expenditure	289 207	343 803	360 174	450 118	424 260	424 260	424 260	379 325	384 405	396 519
<b>Total Expenditure</b>	<b>1 380 541</b>	<b>1 589 763</b>	<b>1 748 372</b>	<b>1 976 793</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>
<b>Surplus/(Deficit)</b>	<b>36 671</b>	<b>(15 766)</b>	<b>(26 175)</b>	<b>(13 820)</b>	<b>(19 161)</b>	<b>(19 161)</b>	<b>(19 161)</b>	<b>2 311</b>	<b>25 933</b>	<b>79 706</b>
Transfers and subsidies - capital (monetary allocations)	84 396	57 379	55 460	50 504	48 301	48 301	48 301	37 479	39 106	39 106
Transfers and subsidies - capital (in-kind)	3 099	80 345	2 029	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>242 533</b>	<b>355 016</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>
Transfers recognised - capital	76 514	133 789	50 592	45 260	42 981	42 981	42 981	39 047	20 565	14 348
Borrowing	35 174	89 231	112 211	194 350	171 036	171 036	171 036	72 489	33 675	-
Internally generated funds	130 845	131 995	186 557	163 319	179 356	179 356	179 356	205 229	199 345	172 402
<b>Total sources of capital funds</b>	<b>242 533</b>	<b>355 016</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>
<b>Financial position</b>										
Total current assets	834 104	814 855	822 357	777 084	663 534	663 534	663 534	581 469	555 621	669 862
Total non current assets	3 200 436	3 440 460	3 855 299	3 815 192	4 150 907	4 150 907	4 150 907	4 307 187	4 365 085	4 167 129
Total current liabilities	358 260	400 203	467 667	389 176	492 074	492 074	492 074	531 991	527 502	374 406
Total non current liabilities	451 632	503 703	625 793	791 613	810 805	810 805	810 805	805 312	776 813	727 381
Community wealth/Equity	3 224 648	3 351 408	3 584 196	3 411 487	3 511 562	3 511 562	3 511 562	3 551 352	3 616 391	3 735 204
<b>Cash flows</b>										
Net cash from (used) operating	252 469	198 411	231 819	222 871	166 546	166 546	166 546	195 411	220 147	256 397
Net cash from (used) investing	(281 141)	(191 288)	(299 660)	(282 390)	(456 293)	(456 293)	(456 293)	(252 590)	(192 436)	(54 375)
Net cash from (used) financing	19 893	72 439	106 217	167 797	142 880	142 880	142 880	(31 702)	(73 539)	(109 090)
<b>Cash/cash equivalents at the year end</b>	<b>579 305</b>	<b>693 286</b>	<b>619 092</b>	<b>549 153</b>	<b>400 172</b>	<b>400 172</b>	<b>400 172</b>	<b>311 292</b>	<b>265 464</b>	<b>358 396</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	746 479	890 460	846 266	626 327	712 447	712 447	712 447	632 867	564 364	428 396
Application of cash and investments	519 009	498 490	539 946	415 595	537 997	537 997	537 997	584 508	535 131	352 789
<b>Balance - surplus (shortfall)</b>	<b>227 469</b>	<b>391 970</b>	<b>306 319</b>	<b>210 732</b>	<b>174 451</b>	<b>174 451</b>	<b>174 451</b>	<b>48 358</b>	<b>29 233</b>	<b>75 607</b>
<b>Asset management</b>										
Asset register summary (WDV)	2 929 473	3 135 686	3 516 711	3 635 405	3 732 219	3 732 219	3 732 219	3 884 199	3 972 272	4 013 216
Depreciation	137 997	148 272	145 526	153 944	162 320	162 320	162 320	157 060	157 787	138 081
Renewal and Upgrading of Existing Assets	154 708	172 486	156 973	151 281	151 265	151 265	151 265	207 137	164 741	131 386
Repairs and Maintenance	115 854	142 949	148 107	156 818	161 450	161 450	161 450	166 360	173 656	181 053
<b>Free services</b>										
Cost of Free Basic Services provided	112 547	125 329	130 659	141 852	135 866	135 866	135 866	145 143	152 829	157 125
Revenue cost of free services provided	18 121	39 701	41 444	47 063	44 040	44 040	44 040	45 045	47 280	50 161
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	0	0	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

## Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.

The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (before the recognition of capital transfers, contributed and donated assets) is positive over the MTREF.
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i) Transfers recognised is reflected on the Financial Performance Budget.
    - ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; whilst
    - iii) Internally generated funds are financed from the accumulated cash-backed reserves. This is generated by making the depreciation charges cash funded together with contribution of other cash ring fenced revenue streams to the CRR.
    - iv) All the above amounts are incorporated in the Net cash from investing on the Cash Flow Budget. The municipality's cash and cash equivalents position read together with the cash backing surplus reconciliation should at least remain positive, which is the case.
4. The cash backing/surplus reconciliation shows that the Municipality has cash funded its commitments for all three years of the 2026/27 MTREF.
  5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.

**Table A2 - Budgeted financial performance (revenue and expenditure by standard 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
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		311 589	363 688	385 205	413 929	419 972	419 972	453 701	463 403	486 446
Executive and council		41 570	47 468	34 490	23 830	38 795	38 795	48 852	28 292	24 088
Finance and administration		270 018	316 220	350 716	390 099	381 177	381 177	404 849	435 112	462 358
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		82 513	143 102	80 944	107 783	98 068	98 068	33 930	36 984	37 234
Community and social services		12 632	10 084	10 189	10 723	11 755	11 755	11 868	12 770	12 820
Sport and recreation		2 097	1 902	2 576	2 124	2 205	2 205	220	229	239
Public safety		26 223	24 108	28 065	26 540	30 250	30 250	8 415	8 631	8 818
Housing		41 562	107 008	40 113	68 396	53 858	53 858	13 427	15 352	15 357
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 917	43 639	38 699	36 698	40 247	40 247	38 729	40 168	41 662
Planning and development		36 477	25 166	24 095	25 235	26 092	26 092	24 881	25 835	26 823
Road transport		20 429	18 424	14 600	11 463	14 155	14 155	13 848	14 333	14 839
Environmental protection		12	50	3	-	-	-	-	-	-
<i>Trading services</i>		1 053 687	1 161 291	1 274 838	1 455 068	1 392 666	1 392 666	1 495 802	1 603 681	1 713 857
Energy sources		611 917	684 343	760 943	908 642	835 492	835 492	898 873	971 249	1 047 950
Water management		202 277	201 782	215 069	236 889	248 575	248 575	265 228	281 229	297 870
Waste water management		126 943	153 874	166 792	169 660	167 908	167 908	184 324	195 210	203 883
Waste management		112 551	121 291	132 034	139 876	140 691	140 691	147 377	155 993	164 153
<i>Other</i>	4	-	-	-	-	100	100	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 504 706</b>	<b>1 711 721</b>	<b>1 779 685</b>	<b>2 013 477</b>	<b>1 951 053</b>	<b>1 951 053</b>	<b>2 022 162</b>	<b>2 144 235</b>	<b>2 279 198</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		108 703	114 824	114 750	288 887	96 324	96 324	93 611	289 379	87 805
Executive and council		2 271	2 739	4 705	49 821	4 577	4 577	2 786	60 877	3 078
Finance and administration		104 840	113 775	111 818	227 810	94 792	94 792	95 524	217 304	93 241
Internal audit		1 591	(1 690)	(1 774)	11 256	(3 045)	(3 045)	(4 699)	11 198	(8 514)
<i>Community and public safety</i>		225 062	250 373	276 818	295 989	334 669	334 669	297 146	259 403	319 017
Community and social services		38 021	39 356	41 244	42 183	45 314	45 314	51 457	45 330	55 333
Sport and recreation		66 973	70 148	76 194	65 879	85 470	85 470	82 338	68 758	88 225
Public safety		103 241	112 484	131 375	123 621	144 169	144 169	134 184	121 208	143 181
Housing		16 827	28 386	28 005	64 305	59 717	59 717	29 167	24 108	32 278
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		139 849	159 278	158 540	159 149	180 984	180 984	180 294	166 436	180 813
Planning and development		26 214	30 482	34 032	42 317	43 309	43 309	40 152	43 640	43 223
Road transport		101 121	116 931	111 646	103 485	122 996	122 996	126 172	109 562	122 429
Environmental protection		12 514	11 865	12 861	13 347	14 679	14 679	13 971	13 234	15 162
<i>Trading services</i>		897 438	1 057 184	1 189 524	1 222 751	1 298 290	1 298 290	1 399 221	1 353 257	1 560 345
Energy sources		500 560	608 284	698 626	768 782	782 520	782 520	861 560	917 973	992 159
Water management		164 487	199 798	210 617	183 789	213 060	213 060	217 520	161 171	231 343
Waste water management		117 258	129 288	143 791	142 011	166 435	166 435	169 107	141 389	181 532
Waste management		115 133	119 814	136 489	128 170	136 274	136 274	151 035	132 724	155 311
<i>Other</i>	4	9 490	8 103	8 741	10 016	11 647	11 647	12 100	10 721	12 407
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 380 541</b>	<b>1 589 763</b>	<b>1 748 372</b>	<b>1 976 793</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>
<b>Surplus/(Deficit) for the year</b>		<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>

## **Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile a report for the whole of government.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Further note that National Treasury requires the Municipality to include the Secondary costing entries under Expenditure in the above table. Expenditure on all other tables in the budget only includes Primary costs.

**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
<b>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	41 676	47 510	34 512	23 830	38 832	38 832	48 872	28 312	24 108
Vote 2 - CORPORATE SERVICES		5 146	14 326	13 606	1 290	10 796	10 796	11 326	11 855	12 401
Vote 3 - FINANCIAL SERVICES		254 067	291 427	324 639	381 269	361 313	361 313	383 951	413 444	439 729
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		952 086	1 048 788	1 148 701	1 317 358	1 257 116	1 257 116	1 352 501	1 451 761	1 553 775
Vote 5 - COMMUNITY SERVICES		128 139	134 137	145 345	152 755	155 227	155 227	160 216	169 621	177 868
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		87 931	141 827	74 907	99 876	87 236	87 236	45 839	49 084	50 466
Vote 7 - COMMUNITY SAFETY		35 660	33 705	37 976	37 099	40 534	40 534	19 456	20 159	20 852
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 504 706</b>	<b>1 711 721</b>	<b>1 779 685</b>	<b>2 013 477</b>	<b>1 951 053</b>	<b>1 951 053</b>	<b>2 022 162</b>	<b>2 144 235</b>	<b>2 279 198</b>
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - MUNICIPAL MANAGER	1	61 156	51 396	55 103	54 186	58 068	58 068	58 490	61 442	64 169
Vote 2 - CORPORATE SERVICES		76 902	86 238	93 658	98 255	94 034	94 034	100 103	105 980	109 891
Vote 3 - FINANCIAL SERVICES		62 875	74 192	77 341	106 688	101 265	101 265	92 820	90 963	95 159
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		819 681	978 993	1 078 752	1 205 585	1 166 457	1 166 457	1 254 631	1 332 126	1 391 060
Vote 5 - COMMUNITY SERVICES		197 628	209 198	231 971	246 513	240 100	240 100	255 964	261 046	265 754
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		57 196	73 453	78 317	125 105	116 391	116 391	84 038	87 795	89 725
Vote 7 - COMMUNITY SAFETY		105 103	116 294	133 229	140 462	145 599	145 599	136 325	139 843	144 629
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 380 541</b>	<b>1 589 763</b>	<b>1 748 372</b>	<b>1 976 793</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>

**Explanatory notes to Table A3 - Budgeted financial performance (revenue and expenditure by Municipal Vote)**

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. It is therefore a mechanism to link responsibility and financial appropriations to service delivery.
2. It is the level that the Council will approve the budget in terms of Sect 24(2)(c)(iii).

**Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)**

WC043 Mossel Bay - 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
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	560 652	624 394	706 429	834 930	764 787	764 787	764 787	828 311	896 229	969 672
Service charges - Water	2	161 029	164 444	170 988	188 263	200 139	200 139	200 139	215 659	231 477	247 520
Service charges - Waste Water Management	2	85 214	90 548	95 400	106 431	103 779	103 779	103 779	111 194	119 059	127 431
Service charges - Waste Management	2	83 497	90 105	97 470	105 700	106 170	106 170	106 170	113 078	120 405	128 158
Sale of Goods and Rendering of Services	2	19 955	20 473	22 381	22 219	23 111	23 111	23 111	22 893	23 676	24 657
Agency services	2	8 148	8 228	8 550	9 086	8 902	8 902	8 902	9 553	9 951	10 368
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	6 983	11 170	13 197	14 955	15 300	15 300	15 300	16 003	16 740	17 510
Interest earned from Current and Non Current Assets	2	55 086	66 216	62 524	72 018	61 073	61 073	61 073	58 578	61 419	59 131
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	14 369	12 982	15 064	9 603	12 038	12 038	12 038	12 392	12 913	13 457
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	1 251	829	8 462	-	32 875	32 875	32 875	-	-	-
Development Charges	2	31 965	29 419	20 392	15 000	23 000	23 000	23 000	35 000	15 000	15 000
Operational Revenue	2	5 996	5 831	19 078	13 323	7 553	7 553	7 553	8 318	8 670	9 037
<b>Non-Exchange Revenue</b>											
Property rates	2	192 123	218 627	252 828	296 392	294 092	294 092	294 092	318 237	344 586	372 942
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	26 235	23 883	26 485	21 098	25 452	25 452	25 452	5 613	5 865	6 129
Licences or permits	2	1 317	1 388	1 407	1 455	1 526	1 526	1 526	1 552	1 619	1 689
Transfer and subsidies - Operational	2	142 490	173 442	160 678	227 592	183 080	183 080	183 080	187 026	196 864	196 868
Interest	2	896	1 140	1 177	1 190	1 158	1 158	1 158	1 212	1 267	1 326
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	13 126	24 830	23 766	25 622	25 622	25 622	26 527	25 412	24 761
Gains on disposal of Fixed and Intangible Assets	2	15 855	4 374	3 548	(49)	3 494	3 494	3 494	3 494	3 494	3 494
Other Gains	2	4 149	13 376	11 309	-	9 600	9 600	9 600	10 042	10 483	10 945
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and capital grants)</b>		<b>1 417 211</b>	<b>1 573 997</b>	<b>1 722 196</b>	<b>1 962 973</b>	<b>1 902 752</b>	<b>1 902 752</b>	<b>1 902 752</b>	<b>1 984 683</b>	<b>2 105 129</b>	<b>2 240 092</b>
<b>Expenditure</b>											
Employee related costs	2	374 162	413 020	450 320	485 475	485 183	485 183	485 183	513 461	535 975	559 397
Remuneration of councillors	2	13 414	14 419	15 878	14 727	15 305	15 305	15 305	16 004	16 709	17 444
Bulk purchases - electricity	2	436 943	523 178	623 138	704 738	673 278	673 278	673 278	733 470	798 235	862 094
Inventory consumed	2,8	103 739	107 224	105 084	119 244	117 927	117 927	117 927	123 389	127 679	132 386
Debt impairment	2,3	(39 363)	56 070	31 979	45 137	5 114	5 114	5 114	13 792	19 889	21 366
Depreciation, amortisation and impairment	2	137 954	150 488	145 715	154 239	162 680	162 680	162 680	157 352	158 091	138 397
Interest, Dividends and Rent on Land	2	13 593	26 642	36 604	35 271	31 705	31 705	31 705	47 400	46 111	42 135
Contracted services	2	167 046	181 431	197 997	257 830	247 629	247 629	247 629	220 506	220 710	227 908
Transfers and subsidies	2	11 529	10 990	11 458	12 981	11 575	11 575	11 575	11 970	11 992	12 014
Irrecoverable debts written off	2	78 908	19 383	31 769	28 581	59 252	59 252	59 252	33 706	28 567	28 437
Operational costs	2	63 950	70 465	80 063	117 575	99 178	99 178	99 178	103 054	106 950	110 494
Disposal of Fixed and Intangible Assets	2	9 833	5 305	5 200	995	12 508	12 508	12 508	7 744	7 744	7 744
Other Losses	2	8 834	11 148	13 166	-	579	579	579	523	546	570
<b>Total Expenditure</b>		<b>1 380 541</b>	<b>1 589 763</b>	<b>1 748 372</b>	<b>1 976 793</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>
<b>Surplus/(Deficit)</b>		<b>36 671</b>	<b>(15 766)</b>	<b>(26 175)</b>	<b>(13 820)</b>	<b>(19 161)</b>	<b>(19 161)</b>	<b>(19 161)</b>	<b>2 311</b>	<b>25 933</b>	<b>79 706</b>
Transfers and subsidies - capital (monetary)	6	84 396	57 379	55 460	50 504	48 301	48 301	48 301	37 479	39 106	39 106
Transfers and subsidies - capital (in-kind)	6	3 099	80 345	2 029	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
<b>Surplus/(Deficit) for the year</b>	1	<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>

### **Explanatory notes to Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)**

1. Total revenue is R 1 984.7 in 2026/27 and escalates to R 2 240.1 by 2028/29. This represents a year-on-year increase of 6.1 per cent for the 2027/28 financial year and 6.4 per cent for the 2028/29 financial year.
2. Revenue to be generated from property rates is R 318.2 million in the 2026/27 financial year and increases to R 372.9 million by 2028/29 which represents 16.0 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R 1 294.8 billion for the 2026/27 financial year and increasing to R 1 497.5 by 2028/29. For the 2026/27 financial year services charges amount to 65.2 per cent of the total revenue base and grows by 7.5 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that the transfers recognise fluctuates due to the nature of expenses on the provincial housing grant.
5. More detail regarding the employee related cost and the remuneration of Councillors are provided in Section 12 of this report.
6. More emphasis will be placed on the Debt impairment; depreciation charges and the Finance charges in Section 9 – Budget Funding of this report.
7. Bulk purchases have significantly increased over the 2025/26 to 2026/27 period, increasing from R 673.3 million to R 733.5 million. These increases can be directly attributed to the substantial increase in the cost of bulk electricity purchases from Eskom.
8. Employee related costs and bulk purchases are the two main cost drivers within the municipality.

**Table A5 - Budgeted capital expenditure by vote, standard classification 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
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - MUNICIPAL MANAGER		77	63	-	-	5	5	5	5	5	-
Vote 2 - CORPORATE SERVICES		4 290	424	2 278	-	33	33	33	-	-	-
Vote 3 - FINANCIAL SERVICES		664	7 088	10	-	6	6	6	-	-	-
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		70 374	106 068	165 436	263 360	226 623	226 623	226 623	174 313	126 549	122 556
Vote 5 - COMMUNITY SERVICES		2 356	4 238	14 543	3 986	9 647	9 647	9 647	20 354	21 439	13 790
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		36 394	13 306	26 321	13 503	10 670	10 670	10 670	6 210	4 150	1 810
Vote 7 - COMMUNITY SAFETY		499	2 296	517	1 139	1 204	1 204	1 204	689	-	2 000
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>114 653</b>	<b>133 484</b>	<b>209 105</b>	<b>281 988</b>	<b>248 189</b>	<b>248 189</b>	<b>248 189</b>	<b>201 571</b>	<b>152 143</b>	<b>140 156</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - MUNICIPAL MANAGER		423	102	117	75	150	150	150	275	15	-
Vote 2 - CORPORATE SERVICES		5 292	2 401	4 206	2 979	10 106	10 106	10 106	2 002	7 427	2 530
Vote 3 - FINANCIAL SERVICES		564	3 657	1 930	3 032	3 508	3 508	3 508	1 499	1 397	1 455
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		77 097	134 189	77 653	81 977	95 188	95 188	95 188	87 782	79 704	38 289
Vote 5 - COMMUNITY SERVICES		20 798	(10 224)	18 540	22 535	22 000	22 000	22 000	13 918	6 365	2 320
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		6 140	85 847	32 346	3 903	7 378	7 378	7 378	5 480	3 765	1 500
Vote 7 - COMMUNITY SAFETY		17 565	5 501	5 463	6 441	6 853	6 853	6 853	4 237	2 770	500
<b>Capital single-year expenditure sub-total</b>	<b>2</b>	<b>127 879</b>	<b>221 474</b>	<b>140 255</b>	<b>120 941</b>	<b>145 183</b>	<b>145 183</b>	<b>145 183</b>	<b>115 193</b>	<b>101 443</b>	<b>46 594</b>
<b>Total Capital Expenditure - Vote</b>		<b>242 533</b>	<b>354 958</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>19 731</b>	<b>18 469</b>	<b>44 965</b>	<b>8 976</b>	<b>19 507</b>	<b>19 507</b>	<b>19 507</b>	<b>8 461</b>	<b>14 767</b>	<b>3 985</b>
Executive and council		71	73	72	25	155	155	155	405	10	-
Finance and administration		19 658	18 396	44 887	8 951	19 353	19 353	19 353	8 056	14 757	3 985
Internal audit		3	-	6	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>57 520</b>	<b>104 789</b>	<b>50 919</b>	<b>32 121</b>	<b>36 135</b>	<b>36 135</b>	<b>36 135</b>	<b>34 878</b>	<b>24 704</b>	<b>13 720</b>
Community and social services		2 616	1 356	7 709	3 936	6 403	6 403	6 403	8 432	8 050	6 110
Sport and recreation		9 389	8 796	17 171	12 755	16 295	16 295	16 295	19 180	13 054	4 500
Public safety		16 036	5 579	5 545	6 580	6 672	6 672	6 672	4 766	2 770	2 500
Housing		29 480	89 059	20 494	8 850	6 765	6 765	6 765	2 500	830	610
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>40 178</b>	<b>46 258</b>	<b>26 812</b>	<b>37 334</b>	<b>42 553</b>	<b>42 553</b>	<b>42 553</b>	<b>24 385</b>	<b>18 620</b>	<b>37 743</b>
Planning and development		7 068	6 507	2 978	7 050	7 991	7 991	7 991	5 540	2 655	2 700
Road transport		31 199	39 503	22 412	24 554	29 103	29 103	29 103	18 445	14 965	30 543
Environmental protection		1 912	248	1 423	5 730	5 459	5 459	5 459	400	1 000	4 500
<b>Trading services</b>		<b>125 103</b>	<b>185 499</b>	<b>226 665</b>	<b>324 499</b>	<b>294 829</b>	<b>294 829</b>	<b>294 829</b>	<b>249 040</b>	<b>195 495</b>	<b>131 302</b>
Energy sources		48 813	59 412	123 678	166 296	164 416	164 416	164 416	57 359	33 565	39 198
Water management		26 107	33 417	26 782	74 136	50 688	50 688	50 688	94 192	53 153	48 246
Waste water management		39 222	107 220	69 379	79 067	74 999	74 999	74 999	91 289	103 076	42 858
Waste management		10 961	(14 549)	6 825	5 000	4 725	4 725	4 725	6 200	5 700	1 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>348</b>	<b>348</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>242 533</b>	<b>355 016</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>
<b>Funded by:</b>											
National Government		38 354	32 363	26 461	31 891	31 082	31 082	31 082	35 273	20 565	14 348
Provincial Government		34 283	16 517	21 359	13 370	11 075	11 075	11 075	3 774	-	-
District Municipality		778	367	426	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		3 099	84 542	2 346	-	824	824	824	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>76 514</b>	<b>133 789</b>	<b>50 592</b>	<b>45 260</b>	<b>42 981</b>	<b>42 981</b>	<b>42 981</b>	<b>39 047</b>	<b>20 565</b>	<b>14 348</b>
<b>Borrowing</b>	<b>6</b>	<b>35 174</b>	<b>89 231</b>	<b>112 211</b>	<b>194 350</b>	<b>171 036</b>	<b>171 036</b>	<b>171 036</b>	<b>72 489</b>	<b>33 675</b>	<b>-</b>
<b>Internally generated funds</b>		<b>130 845</b>	<b>131 995</b>	<b>186 557</b>	<b>163 319</b>	<b>179 356</b>	<b>179 356</b>	<b>179 356</b>	<b>205 229</b>	<b>199 345</b>	<b>172 402</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>242 533</b>	<b>355 016</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>

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

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. Multi-year capital appropriations normally would result in work-in-progress at the end of a financial year, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialised tools and equipment.
3. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

**Table A6 - Budgeted Financial Position**

WC043 Mossel Bay - 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
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	613 723	580 716	547 039	549 153	400 172	400 172	400 172	311 292	265 464	358 396
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	149 390	150 305	202 109	149 782	207 618	207 618	207 618	210 991	214 901	219 535
Receivables from non-exchange transactions	3	23 635	27 270	22 535	4 134	28 349	28 349	28 349	30 422	33 085	35 908
Current portion of non-current receivables	4	288	279	324	219	-	-	-	-	-	-
Inventory	5	26 395	31 207	41 221	48 719	27 395	27 395	27 395	28 764	42 172	56 023
VAT Receivable	6	13 513	25 078	-	25 078	-	-	-	-	-	-
Other current assets	7	7 160	-	9 129	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>834 104</b>	<b>814 855</b>	<b>822 357</b>	<b>777 084</b>	<b>663 534</b>	<b>663 534</b>	<b>663 534</b>	<b>581 469</b>	<b>555 621</b>	<b>669 862</b>
<b>Non current assets</b>											
Investments	8	167 174	197 174	227 174	77 174	312 275	312 275	312 275	321 575	298 900	70 000
Investment property	9	384 553	372 794	499 973	369 764	498 539	498 539	498 539	497 821	496 388	495 108
Property, plant and equipment	10	2 539 635	2 757 114	2 989 977	3 259 792	3 207 231	3 207 231	3 207 231	3 359 773	3 449 388	3 491 699
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	346	461	577	634	226	226	226	97	53	9
Heritage assets	13	4 224	4 224	6 924	4 307	7 034	7 034	7 034	7 381	7 381	7 381
Intangible assets	14	715	1 093	19 260	908	19 191	19 191	19 191	19 126	19 062	19 018
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	103 789	107 600	111 413	102 613	106 413	106 413	106 413	101 413	93 913	83 913
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>3 200 436</b>	<b>3 440 460</b>	<b>3 855 299</b>	<b>3 815 192</b>	<b>4 150 907</b>	<b>4 150 907</b>	<b>4 150 907</b>	<b>4 307 187</b>	<b>4 365 085</b>	<b>4 167 129</b>
<b>TOTAL ASSETS</b>		<b>4 034 540</b>	<b>4 255 315</b>	<b>4 677 656</b>	<b>4 592 276</b>	<b>4 814 441</b>	<b>4 814 441</b>	<b>4 814 441</b>	<b>4 888 655</b>	<b>4 920 707</b>	<b>4 836 990</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	19 900	28 932	30 346	32 074	59 092	59 092	59 092	63 519	69 491	68 059
Consumer deposits	19	38 583	41 602	43 814	46 301	46 431	46 431	46 431	48 766	51 218	53 793
Trade and other payables from exchange transactions	20	219 015	252 839	323 539	257 921	326 775	326 775	326 775	366 429	352 591	197 397
Trade and other payables from non-exchange transactions	21	34 492	21 543	1 921	-	7 397	7 397	7 397	-	-	-
Provision	22	6 274	7 062	1 150	1 650	1 650	1 650	1 650	2 150	2 650	3 150
VAT Payable	23	-	-	15 278	-	-	-	-	-	-	-
Other current liabilities	24	39 995	48 226	51 618	51 231	50 729	50 729	50 729	51 127	51 552	52 006
<b>Total current liabilities</b>		<b>358 260</b>	<b>400 203</b>	<b>467 667</b>	<b>389 176</b>	<b>492 074</b>	<b>492 074</b>	<b>492 074</b>	<b>531 991</b>	<b>527 502</b>	<b>374 406</b>
<b>Non current liabilities</b>											
Financial liabilities	25	154 611	217 785	322 302	480 020	491 492	491 492	491 492	468 774	422 433	354 524
Provision	26	149 148	136 715	148 708	123 643	148 208	148 208	148 208	147 708	147 208	146 708
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	147 872	149 203	154 783	187 950	171 105	171 105	171 105	188 830	207 172	226 149
<b>Total non current liabilities</b>		<b>451 632</b>	<b>503 703</b>	<b>625 793</b>	<b>791 613</b>	<b>810 805</b>	<b>810 805</b>	<b>810 805</b>	<b>805 312</b>	<b>776 813</b>	<b>727 381</b>
<b>TOTAL LIABILITIES</b>		<b>809 892</b>	<b>903 906</b>	<b>1 093 459</b>	<b>1 180 789</b>	<b>1 302 879</b>	<b>1 302 879</b>	<b>1 302 879</b>	<b>1 337 303</b>	<b>1 304 315</b>	<b>1 101 787</b>
<b>NET ASSETS</b>		<b>3 224 648</b>	<b>3 351 408</b>	<b>3 584 196</b>	<b>3 411 487</b>	<b>3 511 562</b>	<b>3 511 562</b>	<b>3 511 562</b>	<b>3 551 352</b>	<b>3 616 391</b>	<b>3 735 204</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	2 826 219	2 987 766	3 190 345	3 132 266	3 136 606	3 136 606	3 136 606	3 199 214	3 300 907	3 449 581
Reserves and funds	30	398 429	363 642	393 851	279 221	374 957	374 957	374 957	352 139	315 485	285 623
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>3 224 648</b>	<b>3 351 408</b>	<b>3 584 196</b>	<b>3 411 487</b>	<b>3 511 562</b>	<b>3 511 562</b>	<b>3 511 562</b>	<b>3 551 352</b>	<b>3 616 391</b>	<b>3 735 204</b>

## **Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 improves understandability for Councillors and management of the impact of the budget on the statement of financial position (Balance sheet). The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
2. Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
3. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget. The funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table A7 - Budgeted Cash flows**

WC043 Mossel Bay - 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		192 123	218 627	252 828	290 464	291 151	291 151	291 151	315 055	341 140	369 212
Service charges		908 237	933 868	1 057 489	1 221 270	1 149 231	1 149 231	1 149 231	1 223 899	1 320 735	1 424 243
Other revenue		98 159	97 158	108 452	52 210	110 316	110 316	110 316	118 491	100 320	102 454
Transfers and Subsidies - Operational	1	139 645	166 469	143 524	227 592	182 976	182 976	182 976	187 026	196 864	196 868
Transfers and Subsidies - Capital	1	99 305	57 379	55 764	50 504	47 704	47 704	47 704	37 479	39 106	39 106
Interest		51 263	64 109	59 865	72 448	55 284	55 284	55 284	51 918	54 188	54 817
Dividends			-		-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(1 210 695)	(1 305 191)	(1 410 447)	(1 652 485)	(1 626 868)	(1 626 868)	(1 626 868)	(1 679 086)	(1 774 103)	(1 876 154)
Finance charges		(14 040)	(18 830)	(24 198)	(26 153)	(31 674)	(31 674)	(31 674)	(47 400)	(46 111)	(42 135)
Transfers and Subsidies	1	(11 529)	(15 178)	(11 458)	(12 981)	(11 575)	(11 575)	(11 575)	(11 970)	(11 992)	(12 014)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>252 469</b>	<b>198 411</b>	<b>231 819</b>	<b>222 871</b>	<b>166 546</b>	<b>166 546</b>	<b>166 546</b>	<b>195 411</b>	<b>220 147</b>	<b>256 397</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		21 368	12 477	4 322	3 500	6 500	6 500	6 500	3 475	3 475	3 475
Decrease (increase) in non-current receivables		74	5	(41)	39	325	325	325	-	-	-
Decrease (increase) in non-current investments		(64 419)	82 570	42 052	117 000	(69 760)	(69 760)	(69 760)	60 700	57 675	128 900
Insurance Refund - Capital									-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments									-	-	-
<b>Payments</b>											
Capital assets		(238 165)	(286 340)	(345 993)	(402 929)	(393 357)	(393 357)	(393 357)	(316 765)	(253 586)	(186 750)
Retention (Capital)									-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(281 141)</b>	<b>(191 288)</b>	<b>(299 660)</b>	<b>(282 390)</b>	<b>(456 293)</b>	<b>(456 293)</b>	<b>(456 293)</b>	<b>(252 590)</b>	<b>(192 436)</b>	<b>(54 375)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-						-	-	-
Borrowing long term/refinancing		37 100	89 196	134 467	194 350	171 036	171 036	171 036	72 489	33 675	-
Increase (decrease) in consumer deposits			3 019	(2 212)	2 184	2 191	2 191	2 191	2 300	2 415	2 536
<b>Payments</b>											
Repayment of borrowing		(17 207)	(19 776)	(26 038)	(28 737)	(30 346)	(30 346)	(30 346)	(106 492)	(109 630)	(111 626)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>19 893</b>	<b>72 439</b>	<b>106 217</b>	<b>167 797</b>	<b>142 880</b>	<b>142 880</b>	<b>142 880</b>	<b>(31 702)</b>	<b>(73 539)</b>	<b>(109 090)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(8 779)</b>	<b>79 562</b>	<b>38 376</b>	<b>108 277</b>	<b>(146 867)</b>	<b>(146 867)</b>	<b>(146 867)</b>	<b>(88 881)</b>	<b>(45 828)</b>	<b>92 932</b>
Cash/cash equivalents at the year begin:	2	588 084	613 723	580 716	440 876	547 039	547 039	547 039	400 172	311 292	265 464
Cash/cash equivalents at the year end:	2	579 305	693 286	619 092	549 153	400 172	400 172	400 172	311 292	265 464	358 396

**Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is cash funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.
2. Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.

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

WC043 Mossel Bay - 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
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	579 305	693 286	619 092	549 153	400 172	400 172	400 172	311 292	265 464	358 396
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	167 174	197 174	227 174	77 174	312 275	312 275	312 275	321 575	298 900	70 000
<b>Cash and investments available:</b>		<b>746 479</b>	<b>890 460</b>	<b>846 266</b>	<b>626 327</b>	<b>712 447</b>	<b>712 447</b>	<b>712 447</b>	<b>632 867</b>	<b>564 364</b>	<b>428 396</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		34 492	21 543	1 921	-	7 397	7 397	7 397	-	-	-
Unspent borrowing											
Statutory requirements	2					9 000	9 000	9 000			
Other working capital requirements	3	(63 061)	(23 410)	(4 534)	12 731	(1 565)	(1 565)	(1 565)	31 384	18 235	(134 698)
Other provisions		149 148	136 715	148 708	123 643	148 208	148 208	148 208	200 985	201 411	201 864
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	398 429	363 642	393 851	279 221	374 957	374 957	374 957	352 139	315 485	285 623
<b>Total Application of cash and investments:</b>		<b>519 009</b>	<b>498 490</b>	<b>539 946</b>	<b>415 595</b>	<b>537 997</b>	<b>537 997</b>	<b>537 997</b>	<b>584 508</b>	<b>535 131</b>	<b>352 789</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>227 469</b>	<b>391 970</b>	<b>306 319</b>	<b>210 732</b>	<b>174 451</b>	<b>174 451</b>	<b>174 451</b>	<b>48 358</b>	<b>29 233</b>	<b>75 607</b>

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
4. Considering the requirements of section 18 of the MFMA, it can be concluded that the budget tabled is funded for all three years of the 2026/27 MTREF.

**Table A9 - Asset management**

WC043 Mossel Bay - 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
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	87 824	182 529	192 388	251 648	242 108	242 108	109 628	88 845	55 364
<i>Roads Infrastructure</i>		4 713	30 783	8 312	9 889	9 667	9 667	1 222	502	-
<i>Storm water Infrastructure</i>		1 792	11 964	6 476	1 500	901	901	200	565	543
<i>Electrical Infrastructure</i>		20 057	50 035	102 884	138 681	144 276	144 276	22 602	9 871	25 453
<i>Water Supply Infrastructure</i>		8 016	21 976	9 934	34 066	28 243	28 243	28 752	10 763	3 350
<i>Sanitation Infrastructure</i>		13 413	29 645	3 069	28 490	11 423	11 423	16 010	28 178	4 160
<i>Solid Waste Infrastructure</i>		419	1 276	2 436	5 500	-	-	1 000	6 000	4 500
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		70	35	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		473	2 283	3 759	550	754	754	1 100	3 100	600
<b>Infrastructure</b>		<b>48 954</b>	<b>147 995</b>	<b>130 870</b>	<b>218 675</b>	<b>195 264</b>	<b>195 264</b>	<b>70 886</b>	<b>58 980</b>	<b>38 606</b>
Community Facilities		6 060	5 424	6 473	8 325	10 784	10 784	3 425	2 300	5 000
Sport and Recreation Facilities		1 195	12 721	2 630	3 024	3 406	3 406	15 520	12 969	3 390
<b>Community Assets</b>		<b>7 255</b>	<b>18 145</b>	<b>9 102</b>	<b>11 349</b>	<b>14 190</b>	<b>14 190</b>	<b>18 945</b>	<b>15 269</b>	<b>8 390</b>
<b>Heritage Assets</b>		-	-	-	-	87	87	348	-	-
Revenue Generating		5 236	1 608	602	948	858	858	1 410	1 420	1 700
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>5 236</b>	<b>1 608</b>	<b>602</b>	<b>948</b>	<b>858</b>	<b>858</b>	<b>1 410</b>	<b>1 420</b>	<b>1 700</b>
Operational Buildings		5 028	977	32 856	1 250	1 634	1 634	2 430	2 300	-
Housing		-	-	393	300	1 028	1 028	310	220	-
<b>Other Assets</b>		<b>5 028</b>	<b>977</b>	<b>33 248</b>	<b>1 550</b>	<b>2 662</b>	<b>2 662</b>	<b>2 740</b>	<b>2 520</b>	-
<b>Biological or Cultivated Assets</b>		<b>336</b>	-	-	-	-	-	-	-	-
Servitudes		-	35	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	35	-	-	-	-	-	-	-
Computer Equipment		844	8	476	612	399	399	418	-	-
Furniture and Office Equipment		2 778	1 456	1 326	883	1 543	1 543	1 956	1 335	216
Machinery and Equipment		4 855	4 788	4 210	7 377	8 132	8 132	6 497	2 599	1 562
<b>Transport Assets</b>		<b>12 151</b>	<b>5 181</b>	<b>7 081</b>	<b>7 055</b>	<b>13 027</b>	<b>13 027</b>	<b>5 529</b>	<b>5 723</b>	<b>3 890</b>
<b>Land</b>		<b>388</b>	<b>2 063</b>	<b>5 115</b>	<b>3 200</b>	<b>5 946</b>	<b>5 946</b>	<b>900</b>	<b>1 000</b>	<b>1 000</b>
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	357	-	-	-	-	-	-
Immature		-	274	-	-	-	-	-	-	-
<b>Living Resources</b>		-	274	357	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	<b>70 923</b>	<b>127 755</b>	<b>95 412</b>	<b>46 772</b>	<b>61 313</b>	<b>61 313</b>	<b>59 986</b>	<b>46 877</b>	<b>30 394</b>
<i>Roads Infrastructure</i>		7 357	13 699	11 055	3 500	3 100	3 100	657	-	-
<i>Storm water Infrastructure</i>		55	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		9 379	12 870	13 079	6 249	12 967	12 967	8 749	8 595	5 009
<i>Water Supply Infrastructure</i>		18 298	19 300	14 911	9 750	11 923	11 923	15 090	7 360	8 300
<i>Sanitation Infrastructure</i>		22 713	77 456	48 455	15 691	19 769	19 769	27 256	28 063	15 350
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	428	339	300	350	350	-	-	-
<b>Infrastructure</b>		<b>57 802</b>	<b>123 753</b>	<b>87 839</b>	<b>35 490</b>	<b>48 109</b>	<b>48 109</b>	<b>51 752</b>	<b>44 018</b>	<b>28 659</b>
Community Facilities		279	77	518	-	-	-	700	-	-
Sport and Recreation Facilities		4 092	759	3 571	1 020	3 450	3 450	391	-	-
<b>Community Assets</b>		<b>4 371</b>	<b>836</b>	<b>4 090</b>	<b>1 020</b>	<b>3 450</b>	<b>3 450</b>	<b>1 091</b>	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		43	281	246	698	682	682	360	120	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>43</b>	<b>281</b>	<b>246</b>	<b>698</b>	<b>682</b>	<b>682</b>	<b>360</b>	<b>120</b>	-
Operational Buildings		1 188	726	79	300	70	70	326	320	200
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 188</b>	<b>726</b>	<b>79</b>	<b>300</b>	<b>70</b>	<b>70</b>	<b>326</b>	<b>320</b>	<b>200</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		35	104	58	127	149	149	155	110	115
Furniture and Office Equipment		353	76	470	312	255	255	199	79	65
Machinery and Equipment		1 762	820	1 388	1 595	1 523	1 523	1 803	380	205
<b>Transport Assets</b>		<b>5 369</b>	<b>1 159</b>	<b>1 242</b>	<b>7 230</b>	<b>7 075</b>	<b>7 075</b>	<b>4 300</b>	<b>1 850</b>	<b>1 150</b>
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-

**Table A9 - Asset Management Continued**

WC043 Mossel Bay - 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
<b>Total Upgrading of Existing Assets</b>	6	83 786	44 731	61 561	104 509	89 951	89 951	147 151	117 864	100 992
<i>Roads Infrastructure</i>		21 687	25 943	15 649	11 870	17 028	17 028	20 700	15 000	32 000
<i>Storm water Infrastructure</i>		4 608	10 807	7 620	8 091	5 067	5 067	6 783	18 938	3 000
<i>Electrical Infrastructure</i>		18 666	13 565	7 784	17 518	10 449	10 449	21 493	13 296	6 648
<i>Water Supply Infrastructure</i>		88	775	2 197	29 350	7 978	7 978	47 850	29 750	33 226
<i>Sanitation Infrastructure</i>		2 589	4 454	10 269	28 575	39 810	39 810	39 296	31 113	22 548
<i>Solid Waste Infrastructure</i>		7 127	(19 360)	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	2 807	366	1 270	1 335	1 335	-	-	-
<i>Information and Communication Infrastructure</i>		1 622	162	1 249	-	-	-	102	111	-
<b>Infrastructure</b>		<b>56 386</b>	<b>39 154</b>	<b>45 133</b>	<b>96 674</b>	<b>81 667</b>	<b>81 667</b>	<b>136 254</b>	<b>108 207</b>	<b>97 422</b>
Community Facilities		473	749	1 373	1 418	1 509	1 509	2 220	1 500	400
Sport and Recreation Facilities		1 844	1 802	7 153	1 840	1 979	1 979	2 762	1 250	800
<b>Community Assets</b>		<b>2 317</b>	<b>2 551</b>	<b>8 526</b>	<b>3 258</b>	<b>3 488</b>	<b>3 488</b>	<b>5 012</b>	<b>2 750</b>	<b>1 200</b>
<b>Heritage Assets</b>		-	-	34	50	23	23	-	-	-
Revenue Generating		89	-	-	125	125	125	500	50	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>89</b>	-	-	125	125	125	500	50	-
Operational Buildings		1 251	598	736	1 120	1 516	1 516	2 320	1 500	-
Housing		13 610	-	3 516	-	-	-	-	-	-
<b>Other Assets</b>		<b>14 860</b>	<b>598</b>	<b>4 251</b>	<b>1 120</b>	<b>1 516</b>	<b>1 516</b>	<b>2 320</b>	<b>1 500</b>	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>7 619</b>	<b>1 725</b>	<b>2 485</b>	<b>2 000</b>	<b>2 000</b>	<b>2 000</b>	<b>1 500</b>	<b>4 750</b>	<b>2 350</b>
<b>Furniture and Office Equipment</b>		<b>280</b>	<b>81</b>	<b>205</b>	<b>682</b>	<b>187</b>	<b>187</b>	<b>565</b>	<b>10</b>	<b>20</b>
<b>Machinery and Equipment</b>		<b>274</b>	<b>622</b>	<b>76</b>	<b>50</b>	<b>394</b>	<b>394</b>	<b>30</b>	-	-
<b>Transport Assets</b>		<b>1 959</b>	-	<b>849</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>1 000</b>	<b>597</b>	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	<b>242 533</b>	<b>355 016</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>
<i>Roads Infrastructure</i>		33 757	70 425	35 017	25 259	29 795	29 795	22 579	15 502	32 000
<i>Storm water Infrastructure</i>		6 454	22 770	8 096	9 591	5 969	5 969	6 375	19 503	3 543
<i>Electrical Infrastructure</i>		48 102	76 470	123 747	162 448	167 692	167 692	52 844	31 762	37 110
<i>Water Supply Infrastructure</i>		26 401	42 051	27 042	73 166	48 144	48 144	91 692	47 873	44 876
<i>Sanitation Infrastructure</i>		38 716	111 556	61 793	72 756	71 002	71 002	82 562	87 354	42 058
<i>Solid Waste Infrastructure</i>		7 546	(18 085)	2 436	5 500	-	-	1 000	6 000	4 500
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		70	2 842	366	1 270	1 335	1 335	-	-	-
<i>Information and Communication Infrastructure</i>		2 096	2 673	5 347	850	1 104	1 104	1 202	3 211	600
<b>Infrastructure</b>		<b>163 142</b>	<b>310 902</b>	<b>263 843</b>	<b>350 839</b>	<b>325 040</b>	<b>325 040</b>	<b>258 862</b>	<b>211 205</b>	<b>164 687</b>
Community Facilities		6 812	6 249	8 363	9 743	12 293	12 293	6 375	3 800	5 400
Sport and Recreation Facilities		7 131	15 282	13 354	5 884	8 835	8 835	18 673	14 219	4 190
<b>Community Assets</b>		<b>13 943</b>	<b>21 532</b>	<b>21 718</b>	<b>15 627</b>	<b>21 128</b>	<b>21 128</b>	<b>25 048</b>	<b>18 019</b>	<b>9 590</b>
<b>Heritage Assets</b>		-	-	34	50	110	110	348	-	-
Revenue Generating		5 369	1 889	848	1 771	1 665	1 665	2 270	1 590	1 700
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>5 369</b>	<b>1 889</b>	<b>848</b>	<b>1 771</b>	<b>1 665</b>	<b>1 665</b>	<b>2 270</b>	<b>1 590</b>	<b>1 700</b>
Operational Buildings		7 466	2 301	33 671	2 670	3 220	3 220	5 076	4 120	200
Housing		13 610	-	3 908	300	1 028	1 028	310	220	-
<b>Other Assets</b>		<b>21 076</b>	<b>2 301</b>	<b>37 579</b>	<b>2 970</b>	<b>4 248</b>	<b>4 248</b>	<b>5 386</b>	<b>4 340</b>	<b>200</b>
<b>Biological or Cultivated Assets</b>		<b>336</b>	-	-	-	-	-	-	-	-
Servitudes		-	35	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	35	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>8 498</b>	<b>1 837</b>	<b>3 020</b>	<b>2 739</b>	<b>2 548</b>	<b>2 548</b>	<b>2 073</b>	<b>4 860</b>	<b>2 465</b>
<b>Furniture and Office Equipment</b>		<b>3 411</b>	<b>1 614</b>	<b>2 001</b>	<b>1 877</b>	<b>1 985</b>	<b>1 985</b>	<b>2 720</b>	<b>1 423</b>	<b>301</b>
<b>Machinery and Equipment</b>		<b>6 890</b>	<b>6 230</b>	<b>5 675</b>	<b>9 022</b>	<b>10 049</b>	<b>10 049</b>	<b>8 330</b>	<b>2 979</b>	<b>1 767</b>
<b>Transport Assets</b>		<b>19 479</b>	<b>6 340</b>	<b>9 172</b>	<b>14 835</b>	<b>20 652</b>	<b>20 652</b>	<b>10 829</b>	<b>8 170</b>	<b>5 040</b>
<b>Land</b>		<b>388</b>	<b>2 063</b>	<b>5 115</b>	<b>3 200</b>	<b>5 946</b>	<b>5 946</b>	<b>900</b>	<b>1 000</b>	<b>1 000</b>
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	357	-	-	-	-	-	-
Immature		-	274	-	-	-	-	-	-	-
<b>Living Resources</b>		-	274	357	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>242 533</b>	<b>355 016</b>	<b>349 360</b>	<b>402 929</b>	<b>393 372</b>	<b>393 372</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>

**Table A9 - Asset Management Continued**

WC043 Mossel Bay - 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
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2 929 473	3 135 686	3 516 711	3 635 405	3 732 219	3 732 219	3 884 199	3 972 272	4 013 216
<i>Roads Infrastructure</i>		428 386	462 987	494 343	460 716	477 621	477 621	464 306	445 293	451 702
<i>Storm water Infrastructure</i>		174 894	199 143	206 171	198 808	200 411	200 411	196 055	204 350	197 835
<i>Electrical Infrastructure</i>		311 816	388 709	498 190	647 923	646 645	646 645	679 425	688 219	703 587
<i>Water Supply Infrastructure</i>		405 750	404 770	398 831	453 621	412 009	412 009	467 237	478 155	489 626
<i>Sanitation Infrastructure</i>		359 773	455 820	492 551	576 920	541 519	541 519	600 958	664 867	684 664
<i>Solid Waste Infrastructure</i>		53 647	35 036	30 637	21 343	26 551	26 551	23 253	25 116	25 846
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		2 544	5 200	2 765	7 193	3 445	3 445	3 119	2 725	2 401
<i>Information and Communication Infrastructure</i>		9 590	11 636	14 750	16 762	13 985	13 985	13 844	15 998	15 800
<b>Infrastructure</b>		<b>1 746 401</b>	<b>1 963 299</b>	<b>2 138 237</b>	<b>2 383 286</b>	<b>2 322 187</b>	<b>2 322 187</b>	<b>2 448 197</b>	<b>2 524 722</b>	<b>2 571 461</b>
<b>Community Assets</b>		468 899	477 298	500 858	497 776	509 371	509 371	523 144	529 832	528 661
<b>Heritage Assets</b>		4 224	4 224	6 924	4 307	7 034	7 034	7 381	7 381	7 381
<b>Investment properties</b>		<b>384 553</b>	<b>372 794</b>	<b>499 973</b>	<b>369 764</b>	<b>498 539</b>	<b>498 539</b>	<b>497 821</b>	<b>496 388</b>	<b>495 108</b>
<b>Other Assets</b>		145 488	145 619	174 432	175 000	173 642	173 642	174 069	173 560	169 195
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		715	1 093	19 260	908	19 191	19 191	19 126	19 062	19 018
<b>Computer Equipment</b>		11 681	9 213	8 708	10 360	7 271	7 271	7 238	11 002	12 573
<b>Furniture and Office Equipment</b>		11 050	9 461	9 082	10 249	9 016	9 016	9 806	9 299	8 197
<b>Machinery and Equipment</b>		13 045	12 118	12 764	22 378	19 398	19 398	25 338	26 502	26 848
<b>Transport Assets</b>		76 870	71 990	75 482	81 946	90 004	90 004	94 776	96 302	95 635
<b>Land</b>		65 830	66 748	68 603	77 863	74 549	74 549	75 449	76 449	77 449
<b>Zoo, Marine and Non-biological Animals</b>		370	1 367	1 811	935	1 793	1 793	1 756	1 718	1 681
<b>Living Resources</b>		346	461	577	634	226	226	97	53	9
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>2 929 473</b>	<b>3 135 686</b>	<b>3 516 711</b>	<b>3 635 405</b>	<b>3 732 219</b>	<b>3 732 219</b>	<b>3 884 199</b>	<b>3 972 272</b>	<b>4 013 216</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>253 851</b>	<b>291 221</b>	<b>293 633</b>	<b>310 762</b>	<b>323 770</b>	<b>323 770</b>	<b>323 420</b>	<b>331 443</b>	<b>319 135</b>
<b>Depreciation</b>	7	137 997	148 272	145 526	153 944	162 320	162 320	157 060	157 787	138 081
<b>Repairs and Maintenance by Asset Class</b>	3	<b>115 854</b>	<b>142 949</b>	<b>148 107</b>	<b>156 818</b>	<b>161 450</b>	<b>161 450</b>	<b>166 360</b>	<b>173 656</b>	<b>181 053</b>
<i>Roads Infrastructure</i>		29 108	38 795	31 109	32 087	31 218	31 218	32 890	34 342	35 851
<i>Storm water Infrastructure</i>		2 388	3 217	2 974	2 465	2 429	2 429	2 735	2 855	2 981
<i>Electrical Infrastructure</i>		26 175	33 361	35 040	38 025	38 619	38 619	40 247	42 239	44 097
<i>Water Supply Infrastructure</i>		21 283	23 569	25 798	28 278	29 770	29 770	31 004	32 368	33 792
<i>Sanitation Infrastructure</i>		17 129	20 264	22 503	22 254	23 068	23 068	24 502	25 578	26 701
<i>Solid Waste Infrastructure</i>		243	137	298	128	318	318	128	128	128
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		1 105	638	373	572	1 006	1 006	839	866	893
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>97 430</b>	<b>119 981</b>	<b>118 096</b>	<b>123 809</b>	<b>126 427</b>	<b>126 427</b>	<b>132 346</b>	<b>138 376</b>	<b>144 444</b>
<b>Community Facilities</b>		2 680	3 072	5 422	5 655	5 693	5 693	6 755	6 957	7 192
<b>Sport and Recreation Facilities</b>		936	1 469	1 588	1 192	2 176	2 176	1 404	1 469	1 537
<b>Community Assets</b>		<b>3 617</b>	<b>4 541</b>	<b>7 009</b>	<b>6 847</b>	<b>7 869</b>	<b>7 869</b>	<b>8 159</b>	<b>8 426</b>	<b>8 729</b>
<b>Heritage Assets</b>		-	-	-	19	13	13	14	14	15
<b>Revenue Generating</b>		0	4	400	439	345	345	361	377	393
<b>Non-revenue Generating</b>		-	-	73	19	13	13	14	14	15
<b>Investment properties</b>		<b>0</b>	<b>4</b>	<b>472</b>	<b>458</b>	<b>359</b>	<b>359</b>	<b>375</b>	<b>392</b>	<b>408</b>
<b>Operational Buildings</b>		3 283	3 998	7 853	10 724	11 209	11 209	9 980	10 402	10 833
<b>Housing</b>		-	-	-	19	13	13	14	14	15
<b>Other Assets</b>		<b>3 283</b>	<b>3 998</b>	<b>7 853</b>	<b>10 743</b>	<b>11 222</b>	<b>11 222</b>	<b>9 994</b>	<b>10 416</b>	<b>10 848</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 498	1 627	972	1 974	1 600	1 600	1 674	1 748	1 824
<b>Furniture and Office Equipment</b>		448	669	664	792	853	853	828	861	893
<b>Machinery and Equipment</b>		3 061	3 242	2 938	3 861	3 548	3 548	3 811	3 975	4 145
<b>Transport Assets</b>		6 517	8 886	10 102	8 315	9 559	9 559	9 159	9 448	9 747
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>253 851</b>	<b>291 221</b>	<b>293 633</b>	<b>310 762</b>	<b>323 770</b>	<b>323 770</b>	<b>323 420</b>	<b>331 443</b>	<b>319 135</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		63.8%	48.6%	44.9%	37.5%	38.5%	38.5%	65.4%	65.0%	70.4%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		112.1%	116.3%	107.9%	98.3%	93.2%	93.2%	131.9%	104.4%	95.2%
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		4.0%	4.6%	4.2%	4.3%	4.4%	4.4%	4.3%	4.4%	4.5%
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		9.3%	10.1%	8.7%	8.5%	8.4%	8.4%	9.7%	8.6%	7.8%

## **Explanatory notes to Table A9 - Asset Management**

1. Table A9 provides an overview of municipal capital allocations to acquisition of new assets or the renewal or replacement of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 60 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.
3. The 2026/27 capital expenditure on the renewal and upgrading of existing assets is 65.4% of the total capital budget provided.
4. The expenditure on repairs and maintenance as a percentage of the total expenditure amounts to 8.7% for 2026/27. The repairs and maintenance as a percentage of PPE is at 4.3% for 2026/27.

**Table 10 - Basic service delivery measurement**

WC043 Mossel Bay - 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
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		41 024	42 654	43 386	44 147	44 147	44 147	44 903	45 335	45 767
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	6 200	7 200	-	9 200	9 200	9 200	-	-	-
Other water supply (at least min.service level)	4	-	-	194	204	194	194	48	73	121
<i>Minimum Service Level and Above sub-total</i>		47 224	49 854	43 580	53 551	53 541	53 541	44 951	45 408	45 888
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	47 224	49 854	43 580	53 551	53 541	53 541	44 951	45 408	45 888
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		31 700	32 504	33 139	33 794	33 794	33 794	34 099	34 531	34 963
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	2 285	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		31 700	32 504	35 424	33 794	33 794	33 794	34 099	34 531	34 963
Bucket toilet		150	155	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		150	155	-	-	-	-	-	-	-
<b>Total number of households</b>	5	31 850	32 659	35 424	33 794	33 794	33 794	34 099	34 531	34 963
<b>Energy:</b>										
Electricity (at least min.service level)		5 493	5 624	6 163	5 759	5 759	5 759	6 746	6 938	7 130
Electricity - prepaid (min.service level)		38 170	39 050	37 644	40 681	40 681	40 681	39 436	40 228	41 020
<i>Minimum Service Level and Above sub-total</i>		43 663	44 674	43 807	46 440	46 440	46 440	46 182	47 166	48 150
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	43 663	44 674	43 807	46 440	46 440	46 440	46 182	47 166	48 150
<b>Refuse:</b>										
Removed at least once a week		37 885	38 592	39 160	40 132	40 132	40 132	40 259	40 691	41 123
<i>Minimum Service Level and Above sub-total</i>		37 885	38 592	39 160	40 132	40 132	40 132	40 259	40 691	41 123
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	37 885	38 592	39 160	40 132	40 132	40 132	40 259	40 691	41 123

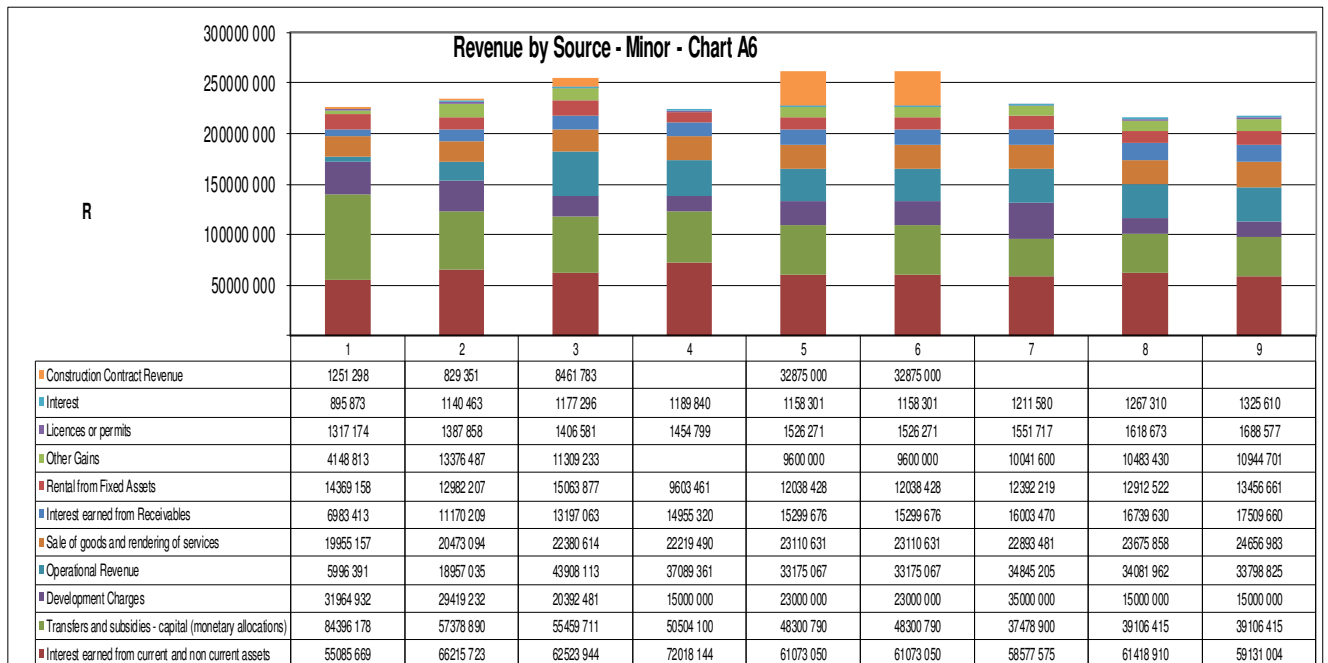
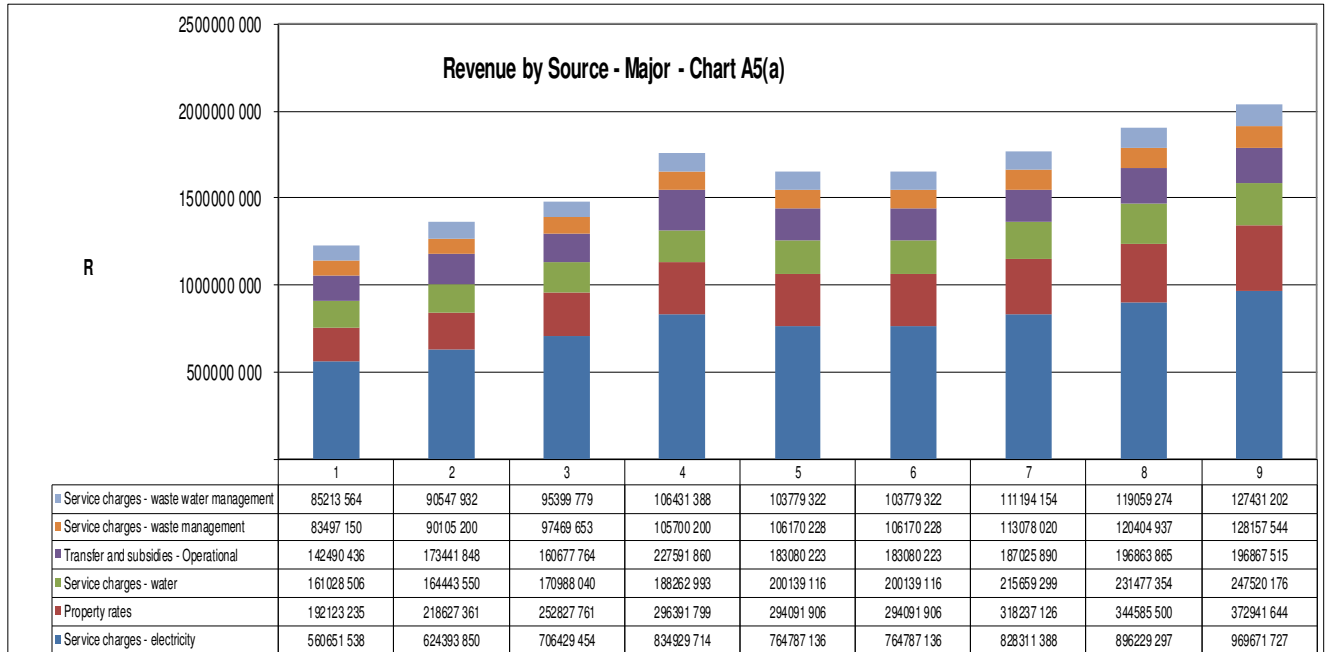
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		10 266	10 551	10 164	10 364	10 364	10 408	10 420	10 432	10 444
Sanitation (free minimum level service)		9 949	10 761	9 646	9 981	9 981	9 860	9 872	9 884	9 896
Electricity/other energy (50kwh per household per month)		13 345	13 928	13 924	14 384	14 384	15 644	16 016	16 388	16 760
Refuse (removed at least once a week)		10 360	10 761	10 246	10 631	10 631	10 506	10 518	10 530	10 542
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		27 699	28 077	31 161	35 970	34 802	34 802	34 866	35 637	36 215
Sanitation (free sanitation service to indigent households)		31 254	33 619	31 792	31 468	30 805	30 805	33 534	35 426	35 921
Electricity/other energy (50kwh per indigent household per month)		26 878	33 116	37 510	45 029	41 152	41 152	48 079	52 070	55 156
Refuse (removed once a week for indigent households)		26 716	30 517	30 196	29 385	29 108	29 108	28 664	29 695	29 833
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	8	<b>112 547</b>	<b>125 329</b>	<b>130 659</b>	<b>141 852</b>	<b>135 866</b>	<b>135 866</b>	<b>145 143</b>	<b>152 829</b>	<b>157 125</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000	110 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		299	303	318	312	312	312	342	361	366
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	1	1	1	1	1	1	1
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)		1 764	19 066	19 066	22 476	21 591	21 591	22 999	24 790	26 713
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		2 933	3 752	4 414	5 492	5 336	5 336	5 402	5 469	5 523
Water (in excess of 6 kilolitres per indigent household per month)		10 789	11 211	12 108	14 023	13 003	13 003	12 341	12 400	12 925
Sanitation (in excess of free sanitation service to indigent households)		2 523	2 786	2 949	2 061	1 137	1 137	1 084	1 145	1 246
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	2 772	2 782	3 011	2 973	2 973	3 218	3 476	3 754
Refuse (in excess of one removal a week for indigent households)		112	114	124	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
<b>Total revenue cost of subsidised services provided</b>		<b>18 121</b>	<b>39 701</b>	<b>41 444</b>	<b>47 063</b>	<b>44 040</b>	<b>44 040</b>	<b>45 045</b>	<b>47 280</b>	<b>50 161</b>

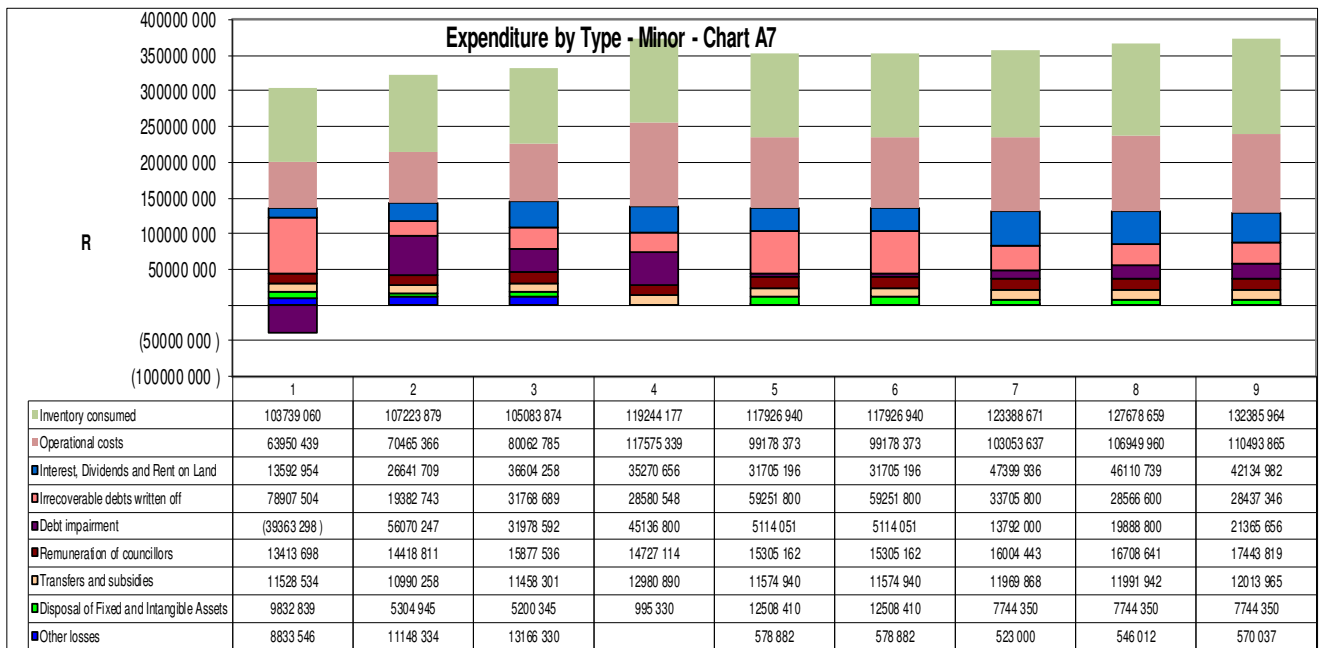
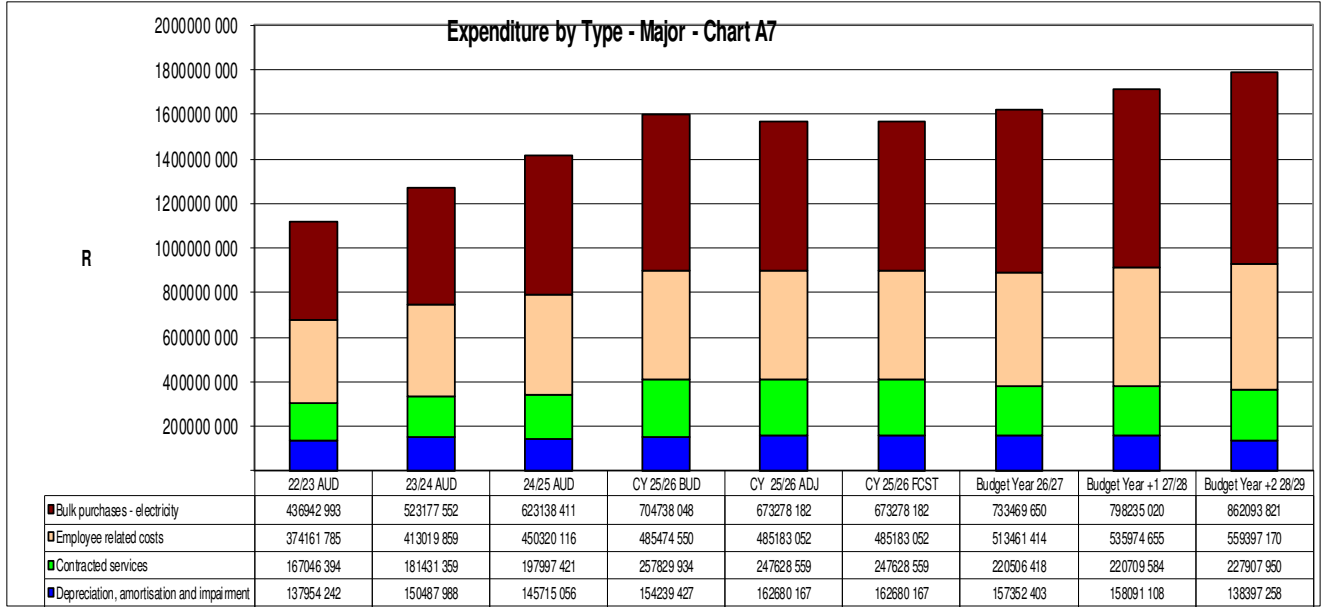
## Explanatory notes to Table A10 - Basic Service Delivery Measurement

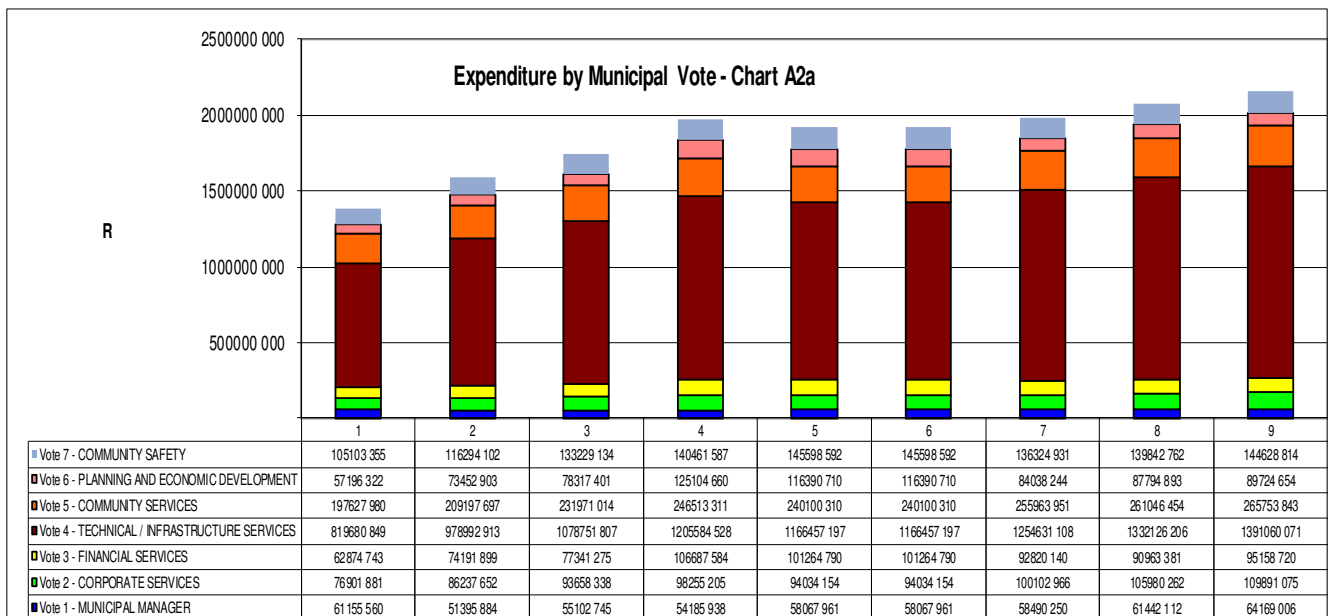
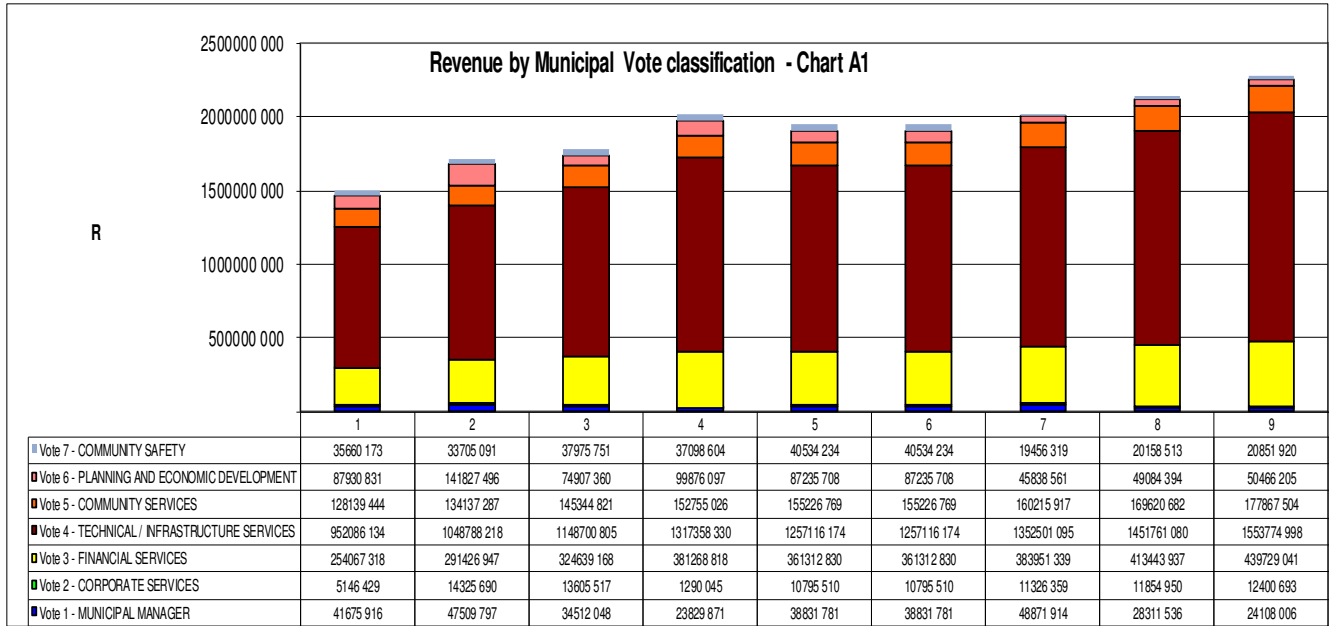
1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

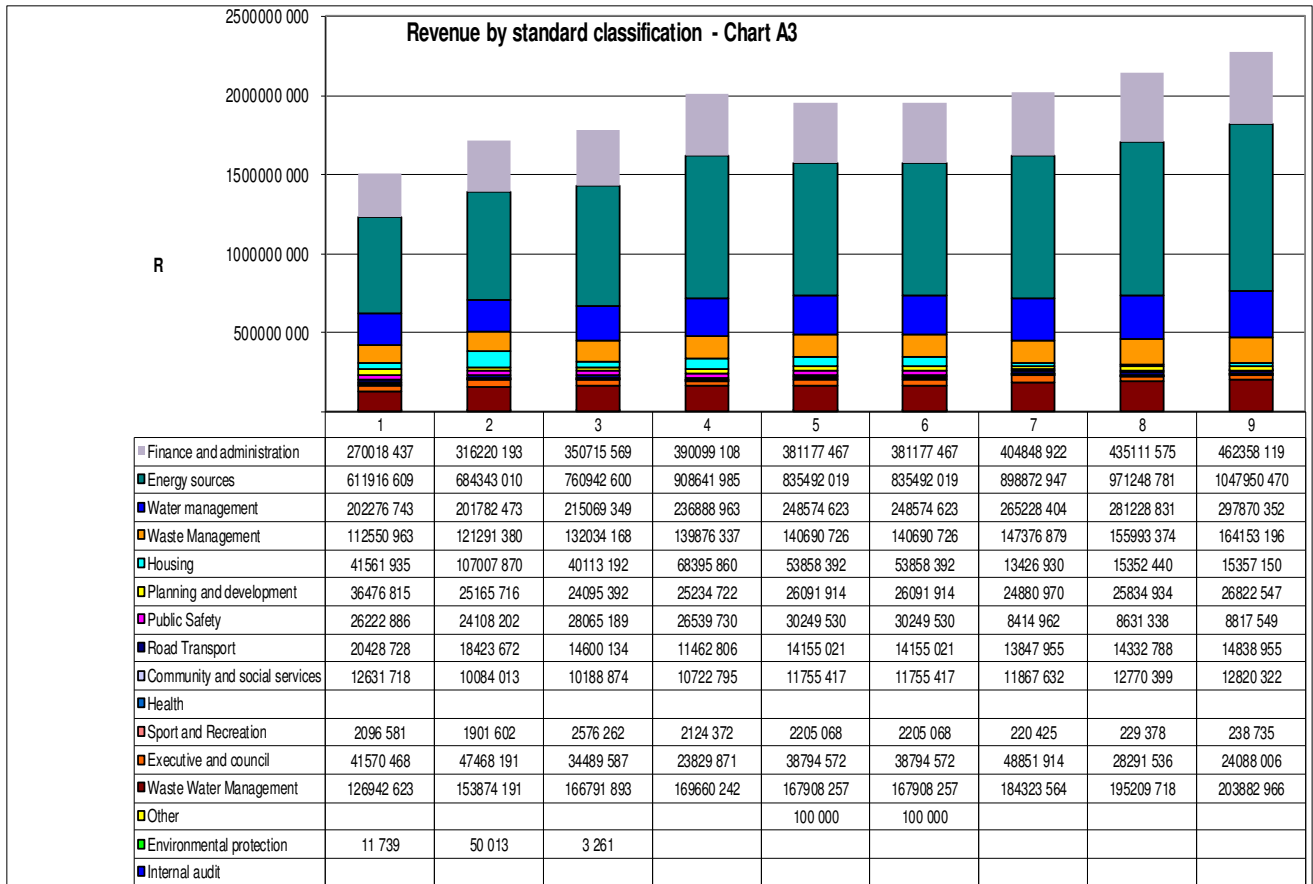
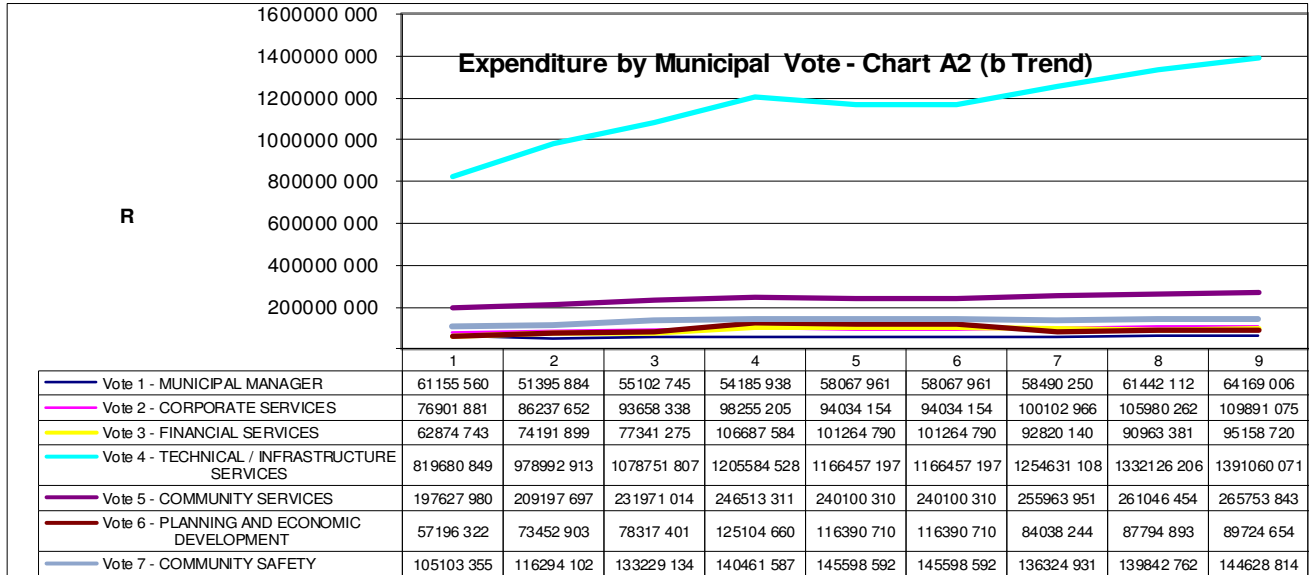
## BUDGET RELATED CHARTS / GRAPHS

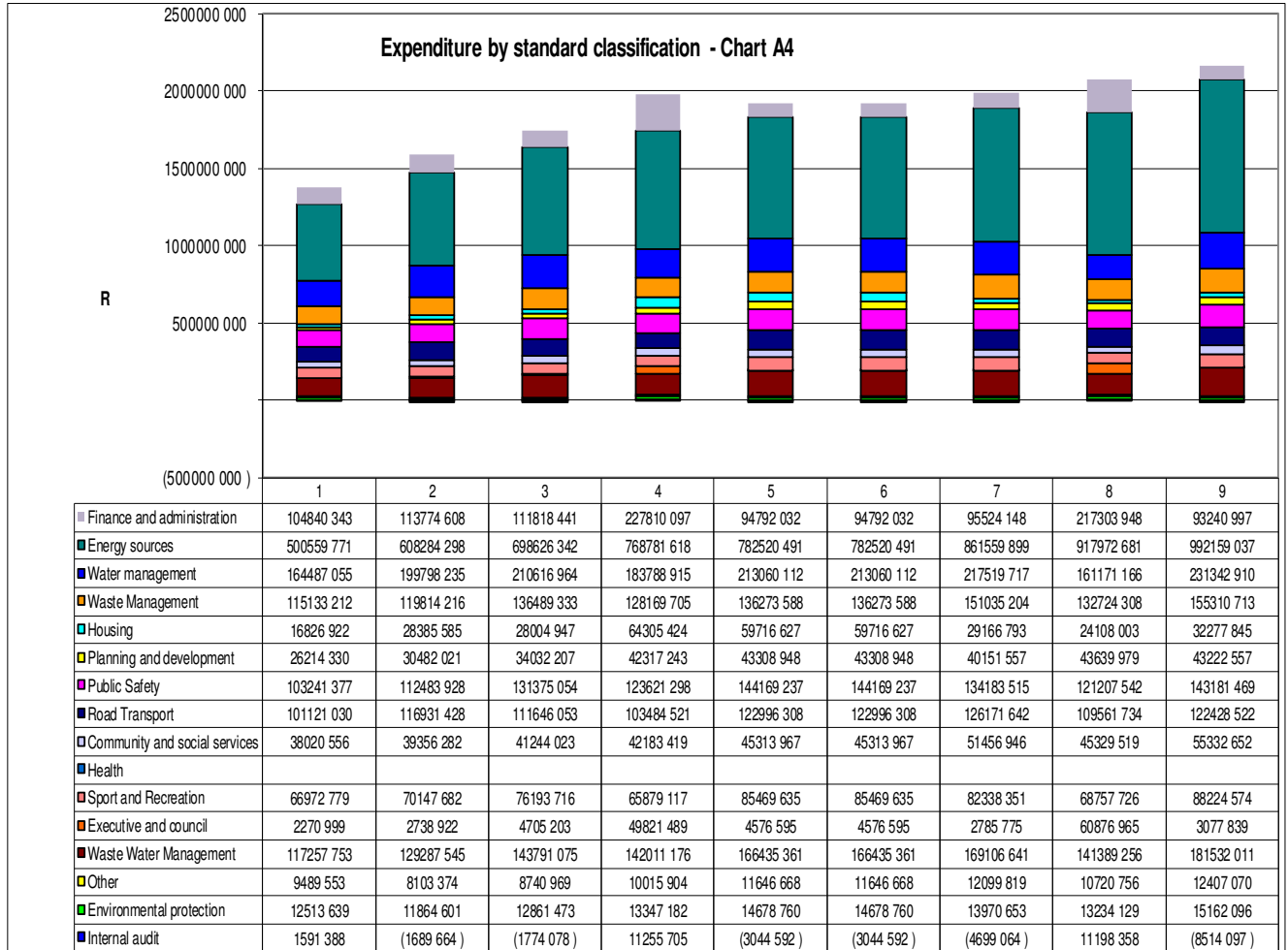
The following shows various charts and graphs on the **Operating budget** of the Municipality:



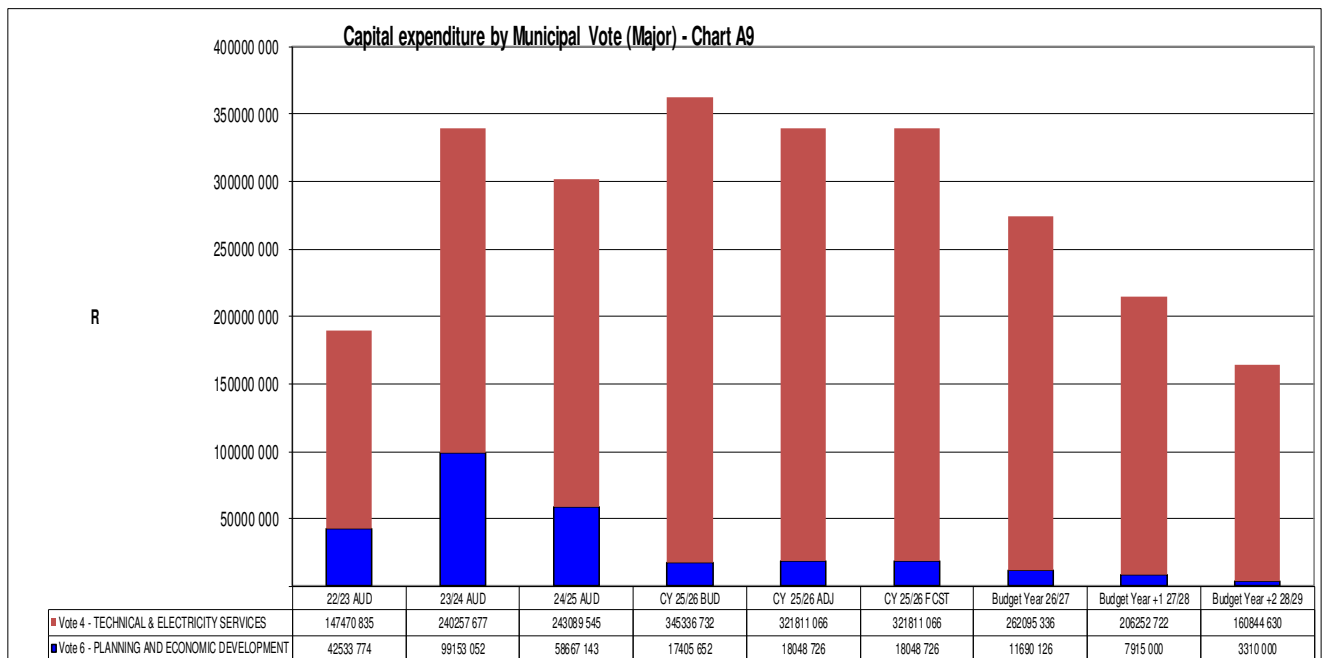
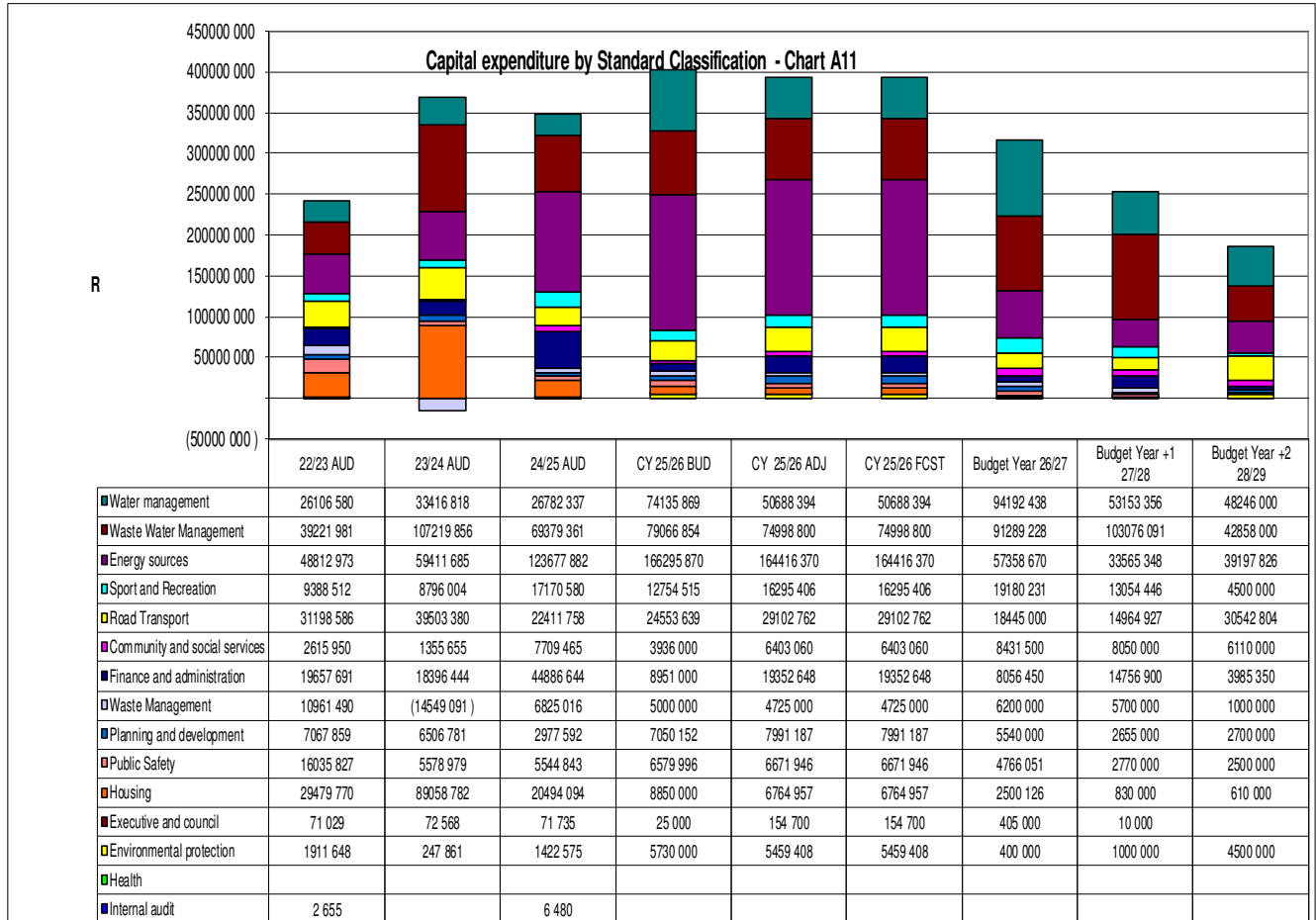


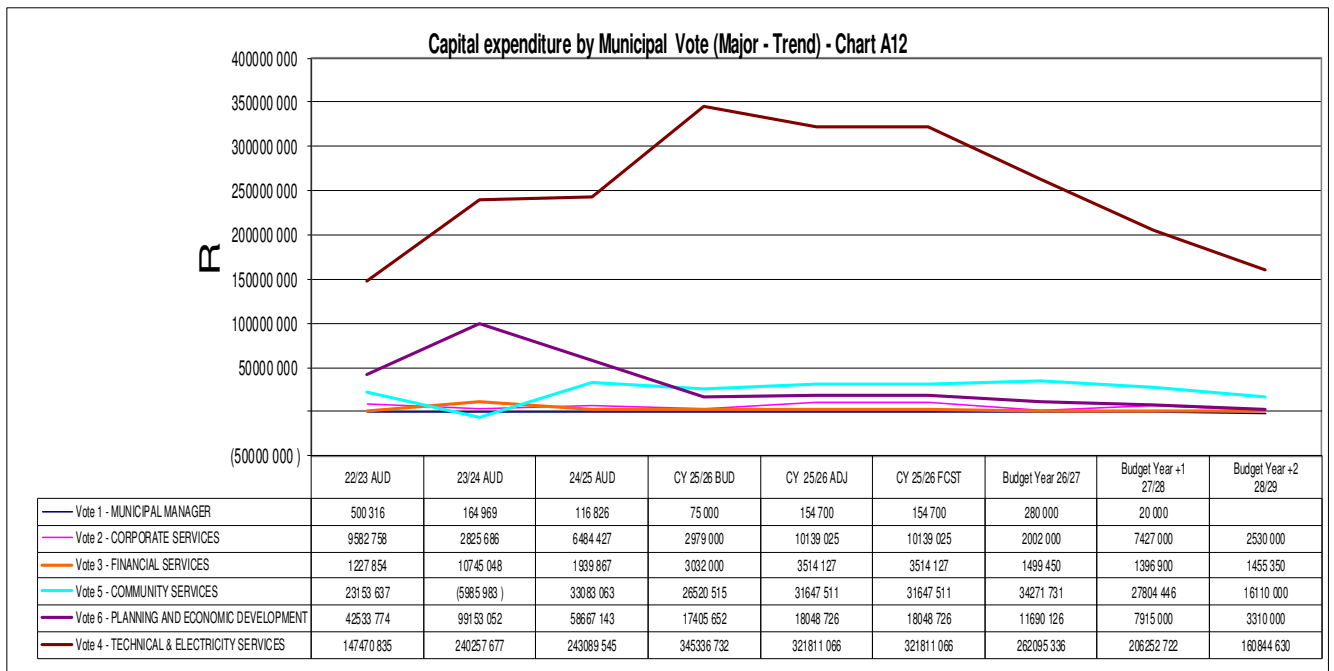
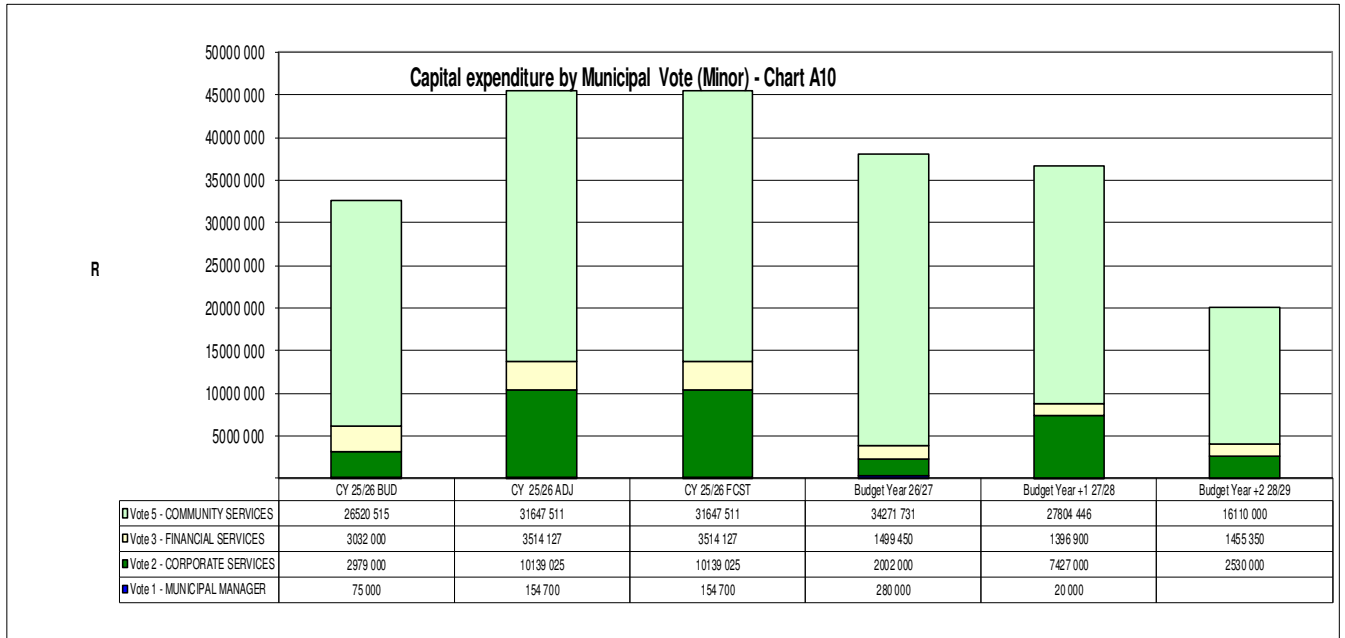




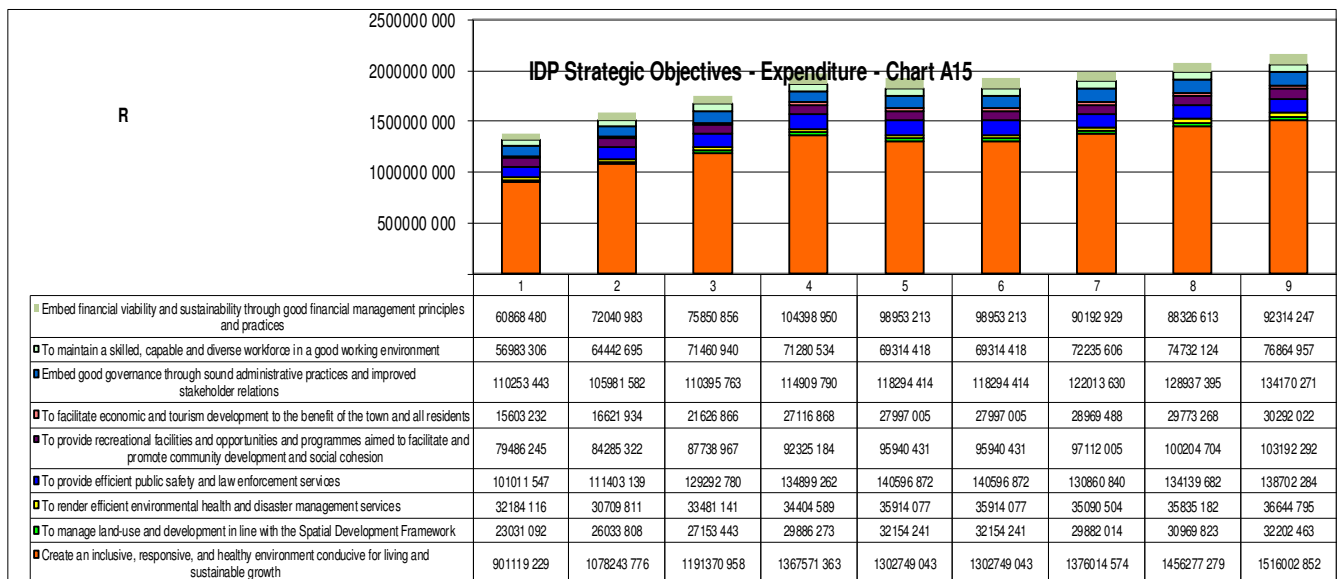
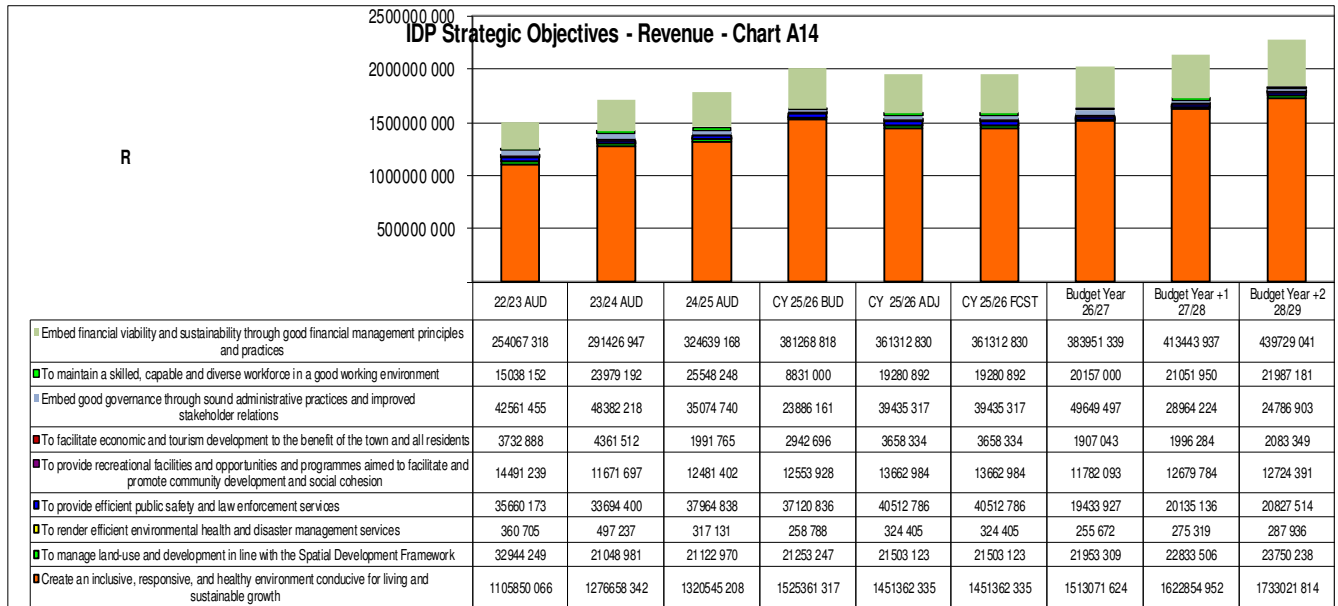


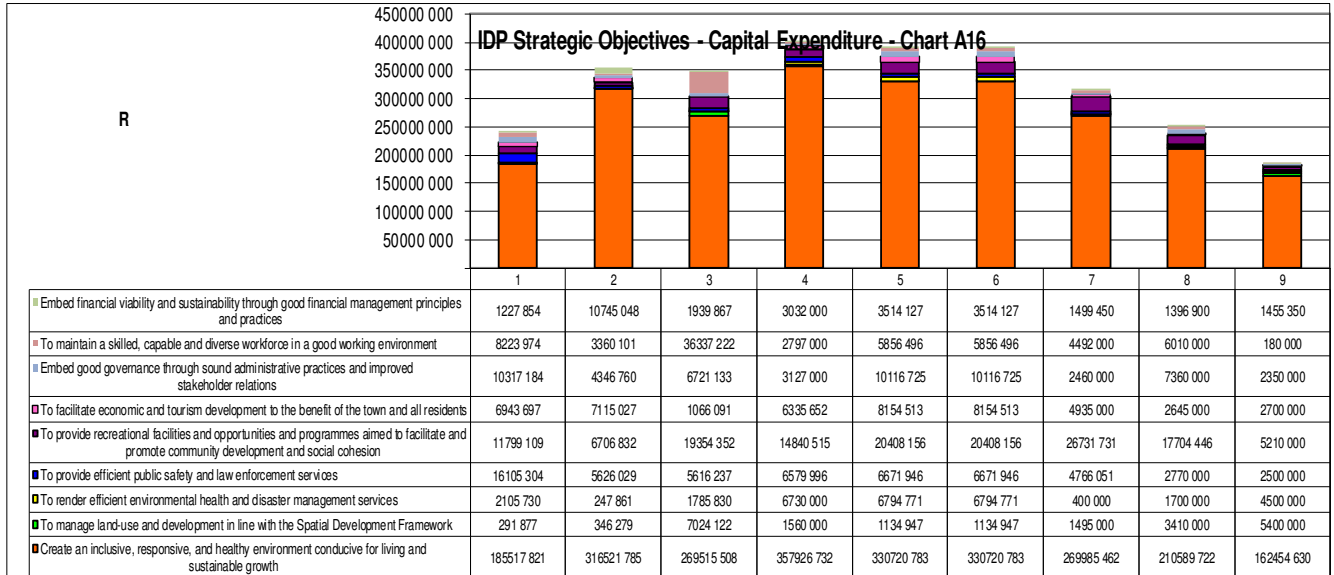
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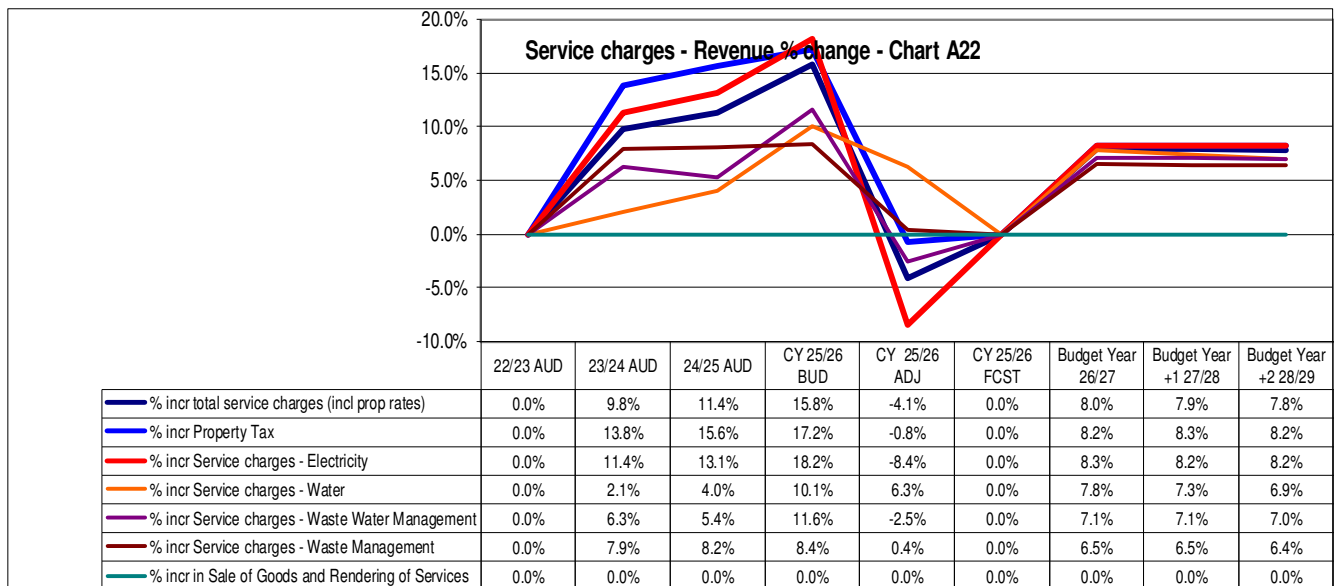
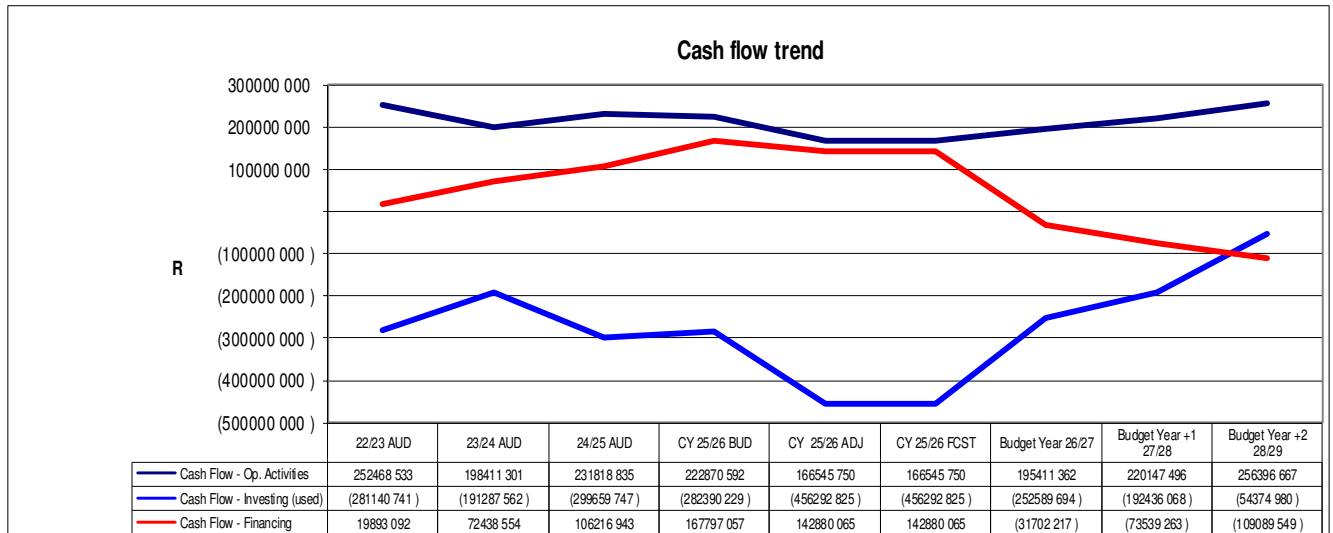


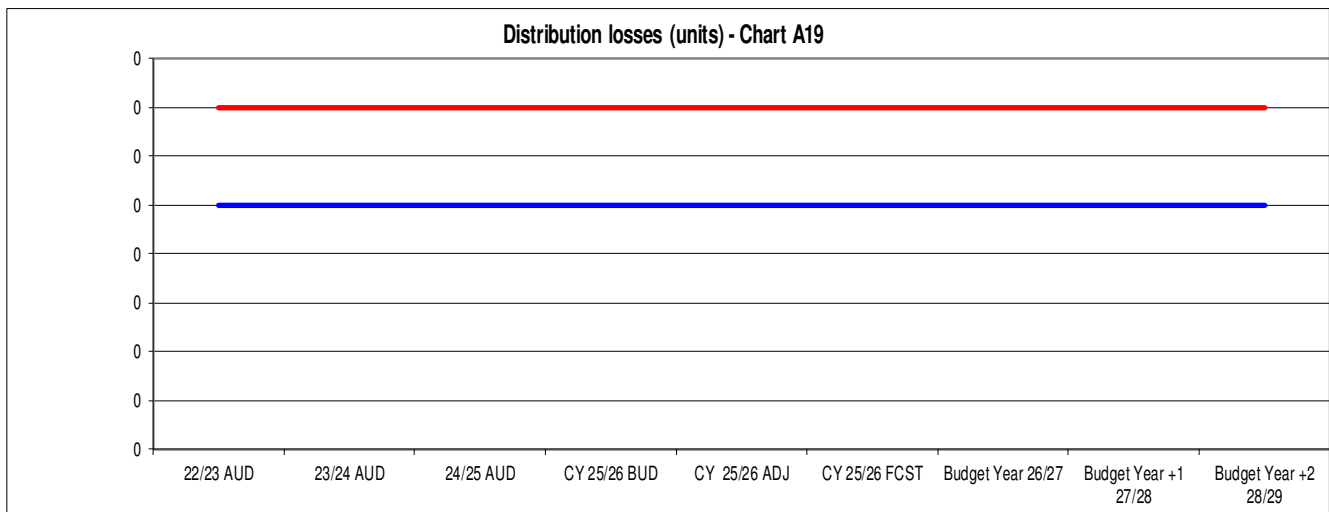
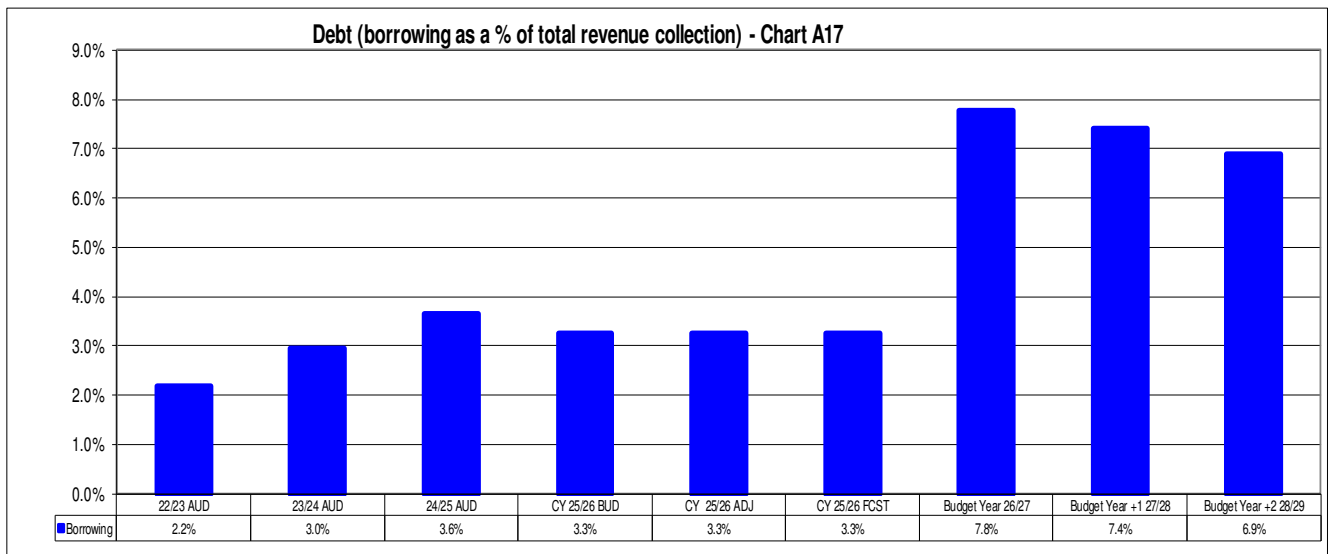
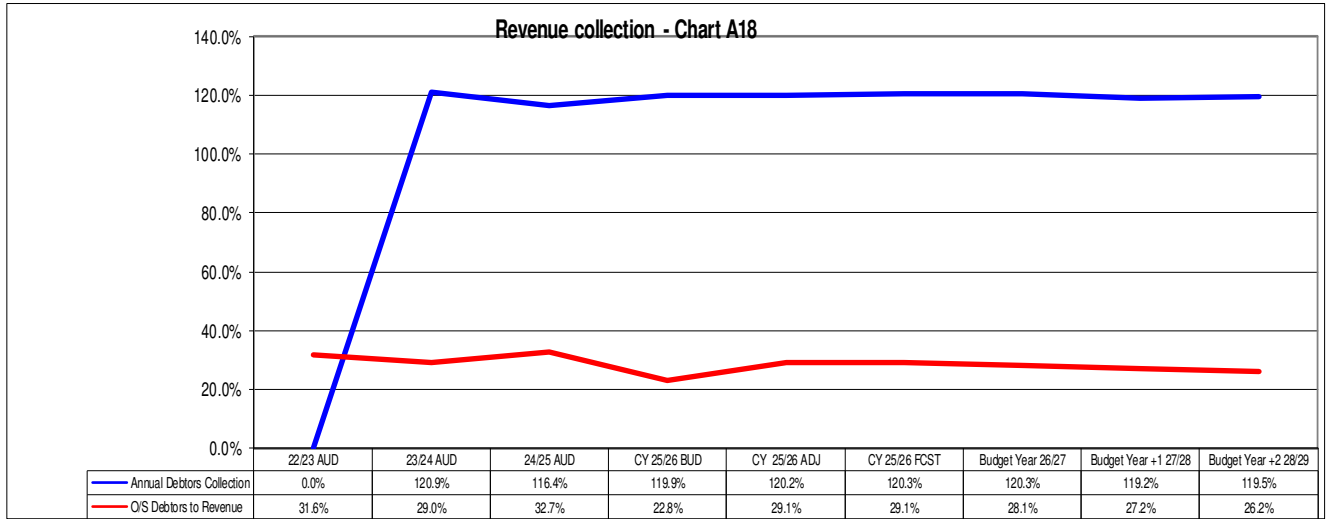
The following shows various charts and graphs on the **link between the Integrated Development Plan (IDP) and the municipal Budget:**

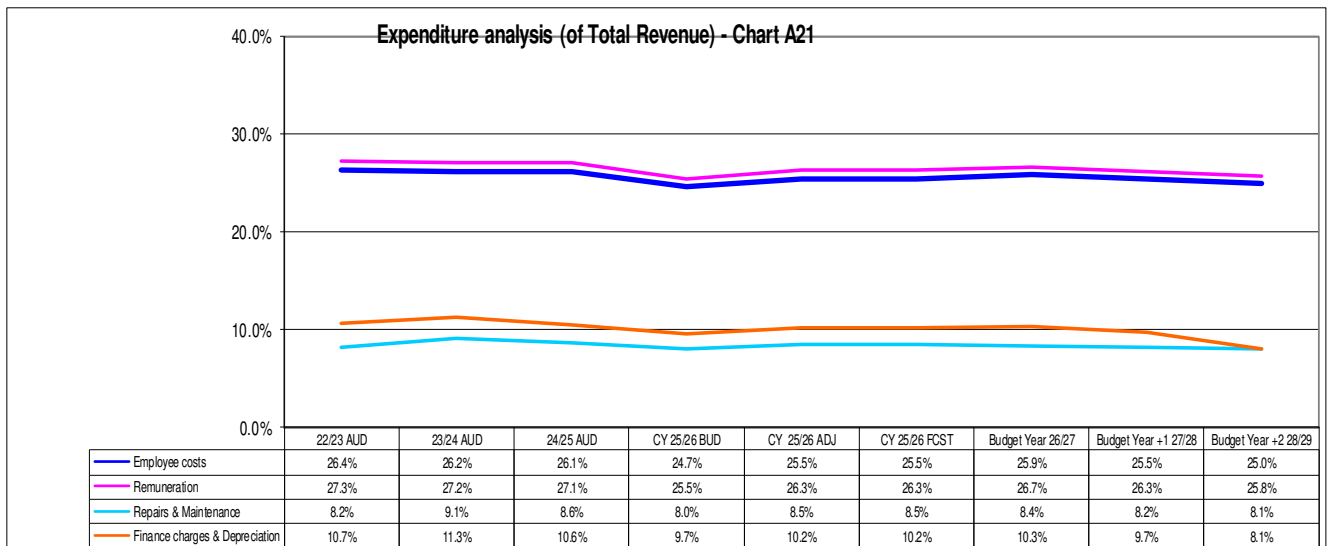
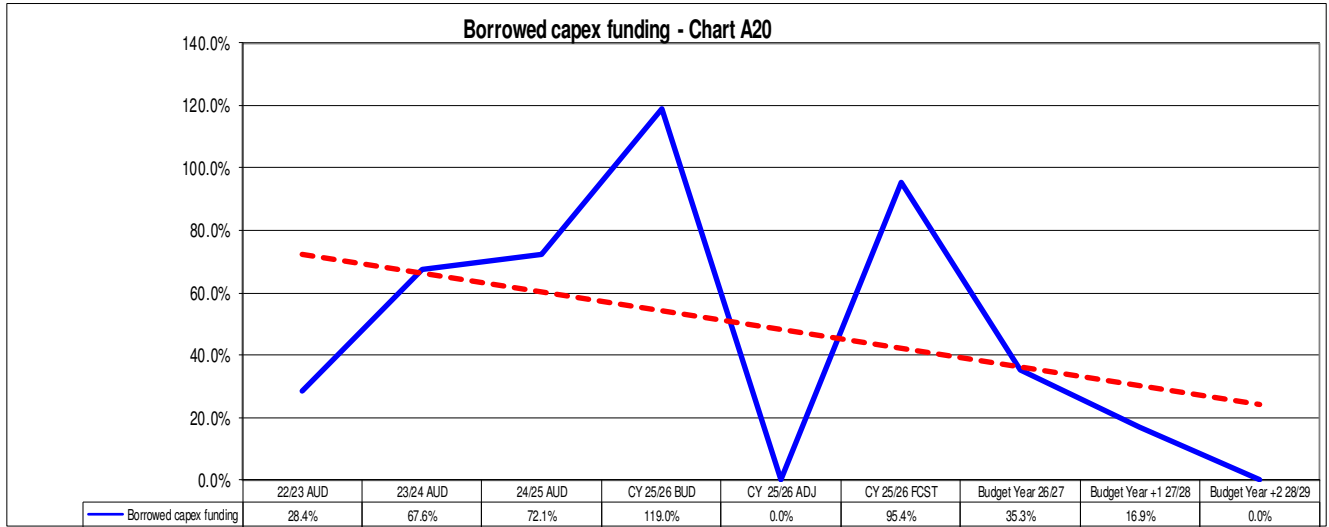




The following shows various charts and graphs on **Cash flow trends, Distribution losses, Debt collection, etc.:**







## **PART 2 - SUPPORTING DOCUMENTATION**

### **SECTION 5 - BUDGET PROCESS OVERVIEW**

#### **POLITICAL OVERSIGHT OF THE BUDGET PROCESS**

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

#### **SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS**

The Executive Mayor must, according to the MFMA, co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's IDP and budget-related policies. The Executive Mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 31<sup>st</sup> of July 2025.

#### **PURPOSE OF THE BUDGET AND IDP PROCESS PLAN**

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to review its Integrated Development Plan for the five year cycle (2022/23-2026/27) and the composition of the budget for the 2026/27 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It fulfills the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities relating to the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

The approved schedule is set out below:

**IDP AND BUDGET TIME-SCHEDULE / PROCESS PLAN FOR COMPILATION & APPROVAL OF THE 2026-27 IDP & MEDIUM-TERM EXPENITURE FRAMEWORK**

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
<b>1. PREPARATION OF IDP AND BUDGET PROCESS PLAN</b>				
<b>a)</b> Engage with Garden Route District Municipality on the alignment process towards the 5 <sup>th</sup> Generation IDP Review, 2026/27.	IDP Manager	Align 2026/2027 Process Plan with Garden Route DM and discuss joint planning interventions.	MSA Section 29	July '25
<b>b)</b> Table Draft 2026/2027 IDP and Budget time-schedule / process plan to Executive Management.	IDP Manager	Quality check and to finalize draft Process Plan for 2026/27	(MFMA) Section 21	July '25
<b>c)</b> Tabling of 2026/27 IDP/Budget Process Plan to Council for approval with schedule for IDP Public meetings.	Mun. Manager IDP Manager	Approved 2026/27 Process Plan	(MFMA) Section 21 (b)	Jul '25
<b>d)</b> Advertise 2026/27 process plan and dates of IDP Public Meetings on website, local newspapers, municipal newsletter, Noticeboards. Inform Ward Committees Accordingly.	IDP Manager	Notification to public and Ward Committees	MSA Section 21, 28 (3)	Aug '25
<b>e)</b> Municipal Managers Forum and District Coordinating Forum	Municipal Manager	Attend the Municipal and District Coordinating Forum		Aug & Nov '25 Feb & June '26

<p><b>f) District IDP Mangers Forum</b></p> <p>Provincial IDP Managers Forum</p>	<p>IDP Manager</p>	<p>Attend District and Provincial IDP Managers Forum to reflect on IDP Processes.</p>		<p>July &amp; Nov '25 Feb &amp; June '26  Aug &amp; Dec '25 &amp; June '26</p>
<p><b>g) IDP, Budget &amp; PMS Representative Forum</b></p>	<p>IDP Managers, R &amp; I Officer, Budget Office</p>	<p>Stakeholder engagement and Projects feedback from all relevant sector departments</p>		<p>Nov '25 &amp; April '26</p>
<p><b>h) JDMA/GDS Engagements</b></p>	<p>IDP Manager</p>			<p>Oct '25 Jan &amp; April '26</p>
<p><b>2. 4<sup>TH</sup> QUARTER CORPORATE PERFORMANCE REPORT</b></p>				
<p><b>a) Prepare and Submit 2024/25 Fourth Quarter Corporate Performance Report to Executive Management for quality check and review.</b></p>	<p>Performance &amp; Risk Officer</p>	<p>Finalize Fourth Quarter Corporate Performance Report for inclusion in Council Agenda</p>	<p>MPPMR - Section 13 (2) PMS Framework</p>	<p>July '25</p>
<p><b>b) Submit 2024/25 Fourth Quarter Provisional Performance Report to MPAC</b></p>	<p>Mun. Manager</p>	<p>To provide oversight and in-year performance monitoring</p>	<p>Section 79 of Municipal Structures Act</p>	<p>July '25</p>
<p><b>c) Table 2024/25 Fourth Quarter Provisional Performance Report to Council.</b></p>	<p>Mun. Manager</p>	<p>Report on Councils Agenda</p>	<p>PMS Framework</p>	<p>25 July '25</p>
<p><b>d) Place 2024/25 Fourth Quarter Corporate Performance Report on municipal website.</b></p>	<p>Budget Office Performance &amp; Risk Officer</p>	<p>Fourth Quarter Corporate Performance Report on website</p>	<p>MFMA Section 75 (2) MSA 21(b)</p>	<p>5 days after Council Approval</p>

e) Submit 2024/25 Fourth Quarter Corporate Performance Report to National and Provincial Treasury	Budget Office Performance & Risk Officer	Fourth Quarter Corporate Performance Report submitted	MBRR- Section 31	10 days after Council Approval
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DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	Performance & Risk Officer	PMS Status report on PAC Agenda		Aug '25
<b>3. EMPLOYEE PERFORMANCE MANAGEMENT</b>				
a) Drafting and signing of new performance contracts for Section 57 Managers for 2025/26 financial year.	Municipal Manager	To give effect to the Performance Management Framework Performance Management Policy Reward and Recognition Policy And relevant legislation	To give effect to the Performance Management Framework Performance Management Policy Reward and Recognition Policy And relevant legislation  MPPMR Section 13	July '25
b) Performance assessments of Section 57 Managers for 2025/26.	Executive Mayor			Sep '25
c) Finalize Performance Agreements and Development plans for HOD'S and lower-level staff for 2025/26.	Directors			30 July 2025
d) Finalize 2024/25 Bi-annual Employee Evaluations and prepare departmental reports for moderation	HOD'S			29 Aug 2025
e) Conduct performance moderations for 2024/25 performance reviews in accordance with PMS Policy	Performance & Risk Officer			September-December 2025
f) Finalize 2025/26 Bi- annual Employee Performance Evaluations.				31 January 2026
<b>4. PLANNING FOR THE 2025/2026 IDP</b>				
a) Consider MEC comments and Recommendations on 26/27 IDP assessment.	IDP Manager Mun. Manager	Implement MEC recommendations and inclusion in 2026/ 2027 IDP review	MSA Section 32 (3)	29 May '26

(SIME ASSESSMENT)	Directors			
b) Municipal Manager submits draft 2025/26 SDBIP to the Executive Mayor for consideration, 14 days after approval of the budget	Performance & Risk Officer Mun. Manager	Approved 24/25 Top Layer SDBIP	MFMA Section 69(3)(a)	June '25 <i>14 days after approval of the budget</i>
c) Executive Mayor approves 2025/26 SDBIPs within 28 days after approval of budget	Performance & Risk Officer Mun. Manager	Approved 24/25 Top Layer SDBIP	MFMA Section 53(1)(c)(ii)(2)	June '25 <i>28 days after approval of budget</i>
d) Identification of mandatory projects prioritized for implementation for 2026/27 and four outer years MTREF by Internal Sector Departments.	IDP Manager Directors HOD'S	To inform public of planned mandatory projects for sustainable delivery of basic services and to include in 2024/2025 IDP Review	Internal Planning and Management Procedure	25 Aug '25
e) Convene Mossel Bay Development Forum Meeting with internal and external Stakeholders. (In preparation for Local Business Chamber Conference and roll-out of PACA Process for LED and Tourism Strategy review.	IDP Manager LED Officer	To fast-tracked socio economic and infrastructure development in under serviced areas, alleviating poverty through public private partnership.	Internal Planning and Management Strategy	Sep '25 Dec '25 March '26 June '26
f) Attend and Participate in Local Economic Development Conference arranged by Local Business Chamber	IDP Manager Directors	To strategies together with private sector around LED opportunities to attract new business to Mossel Bay	Internal Planning and Management Strategy	Sep '25
h) Attend Quarterly Provincial IDP Managers Forum Meeting in preparation for IDP INDABA 2.	IDP Manager	Discuss intergovernmental planning processes, 2025/2026 PDP and IDP INDABA 2 in preparation to draft 2025/2026 IDP Review	MSA Section 24	Sep '25
i) Attend Provincial IDP INDABA 1 (JPI) to give effect to intergovernmental planning and development.	IDP Manager Mun. Manager Directors	Present and motivate municipal priorities for Government intervention and inclusion in Provincial Development Plan	MSA Section 24	Oct '25
j) Conduct public participation process into 2026/27 IDP Review and Budget for the greater Mossel bay	IDP Manager Directors	Incorporate Ward Needs and get inputs.	MSA Section 17	Sep 25

k) Review of ward plans for incorporation into IDP.	IDP Manager	Ward Development Plan included in 2026/27 IDP Review	Internal Planning and Management Strategy	Jan - Feb 26
l) Convene Quarterly Ward Committee Meetings.	IDP Manager PPU	Communicate 2024/25 Municipal Performance on TL SDBIP after AG audit and prioritise needs for 2025/2026 IDP and MTREF	MSA Section 17	Feb '26

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
<b>7. 1<sup>st</sup> QUARTER CORPORATE PERFORMANCE REPORT</b>				
a) Table Bi- Annual Report ( <b>Jan-Jun</b> ) of Audit and Performance Committee Chairman on Performance Management to Council	Mun. Manager	Report on Council Agenda	MFMA Section 166 MPPMR Regulation 14	Dec 25
b) Prepare and Submit 2025/26 First Quarter Corporate Performance Report to Executive Management.	Performance & Risk Officer Mun. Manager Budget Office	Finalize Quarter Corporate Performance Report for inclusion on Council Agenda	MPPMR - Section 13 (2) PMS Framework	Nov '25
c) Submit 2025/26 First Quarter Performance Report to MPAC	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	Oct '25
d) Informal quarterly performance assessments: Section 57 managers.	Mun. Manager	To assess performance against targets	PMS Framework	Oct '25
e) Table 2025/26 First Quarter Performance Report to Council.	Mun. Manager CFO	First Quarter Corporate Performance Report considered by Council	MPPMR Section 13 MFMA Section 52 (d)	30 Oct '25
f) Place first Quarter Performance Report on website and submit to PT and NT.	Performance & Risk Officer	First Quarter Corporate Performance Report published and submitted	MFMA Section 75 (2) MSA 21(b) /	5 days after Council Approval

g) Submit 2025/26 First Quarter Corporate Performance Report to National and Provincial Treasury	Budget Office		MBRR Sect. 31	
	Budget Office Performance & Risk Officer	Corporate Performance Report submitted	MBRR- Section 31	10 days after Council Meeting
h) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	Performance & Risk Officer	PMS Status report on PAC Agenda	MFMA Section 166 MPPMR Regulation 14	Nov '25
<b>8. MUNICIPAL STRATEGY REVIEW</b>				
a) Convene High Level Strategic Planning Session to Review municipal high-level overarching strategy and long and short-term development objectives.	Mun. Manager Directors Council IDP Manager	Identify and discuss critical challenges projects / programmes for 5-year IDP in line with available funds on CRR. Discuss financial forecasts and possible tariff increases over a 5-year period.	Internal Planning and Management Strategy	Sep 25
b) Forward previous financial year and 3-year capital budget and service delivery and development priorities to Directors to start process of loading new Project proposals and change existing Project proposals on Collaborator.	Budget Office Directors	Identify ward-based capital projects for 25/26 and four outer years MTREF	Internal Planning and Management Strategy	20 Oct '25
c) Update Long term financial plan for 26/27 strategic planning purposes and communicate with Mayco/Directors for consideration for 26/27 IDP and Budget inputs	CFO	Ensure population of LT Financial plan model for use by Departments for strategic planning of IDP and Budget inputs	Internal Planning and Management Strategy	30 Sep '25
d) Update base case LTFP with strategic projects	CFO	Long-term financial plan update with management strategic objectives prioritized for the budget year	Internal Planning and Management Strategy	3 Oct '25
e) Budget Steering Committee Meeting to table LTFP outcomes	CFO	Take outcomes of LTFP update to Budget Steering committee	Internal Planning and Management Strategy	9 Oct '25
f) Draft and table long term strategic plan to Council for approval and for incorporation in 5-year IDP	Municipal Manager Council	Council approved long-short term Strategic Plan	Internal Planning and Management Strategy	5 Dec '25

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
<b>5. INITIATE THE 2026/2027 BUDGET PROCESS</b>				
a) Tabling of 1 <sup>st</sup> 25/26 Adjustment Budget to Council to incorporate Rollovers, Changes on SDBIP and KPI's as per adjustment budget.	CFO Budget Office IDP Manager	Council approves 2025/26 Adjustments budget and amended SDBIP (potential)	MFMA Section 28 MBRR - Regulation 23(5)	25 August '25
b) Operating Budget: Salaries and Wages schedules to Directors for scrutiny and corrections.	Expenditure	Initiate preparation of 26/27 Salaries and Wages budget	Internal Procedure Mar	30 August '25
c) Finalize 2024/25 Annual Financial Statements.	CFO	Based on 24/25 AFS, assess municipality's financial position, capacity to fund budget over 26/27 MTREF	MFMA - Section 126	31 August '25
d) Publication of approved adjustments budget on website and submit to National & Provincial Treasuries both printed and electronic formats.	Budget Office	Approved Adjustments Budget, IDP & SDBIPs being made available on official website and submission to NT and PT	MFMA Section 28(7) MSA 21(b) MBRR Section 26 & 27	30 August '25
e) Operating Budget: Salary/Wages schedules with corrections and recommendations to be returned to Finance Department.	Directors Expenditure	Initiate preparation of 26/27 Salaries and Wages budget	Internal Management Procedure	19 Sept '25
f) Forward previous years' operating expenditure / income actuals and current year projections to Directors.	Budget Office Directors	Baseline for setting parameters for 26/27 operating budget	Internal Management Procedure	20 October '25
g) Engage with Provincial Government regarding adjustments to projected allocations for next 3 years i.t.o the MTREF.	CFO Directors	Intergovernmental Budget Alignment	MSA Section 24	28 Nov '25
h) Engage with Directors on Salary budget after inputs have been processed.	CFO Directors Manager: Expenditure	Initiate preparation of 2026/27 Salaries and Wages budget	Internal Management Procedure	4 Nov '25

<b>6. 2024/25 ANNUAL REPORT / AUDIT READINESS</b>	Performance & Risk Officer Mun. Manager Directors	Prepare Corporate Audit File on Performance information for pre- audit by internal audit.  Pre- Audit in preparation for external audit by the Auditor General  Unaudited report includes the narrative. Annual Performance Report Annual Financial Statements  Auditor-General's audit report on municipality's Annual Report	Internal Management Procedure	July - Aug '25
a) Gather performance information (POE'S) that substantiate actual performance reported on 2024/25 Top level SDBIP and Management Scorecard.				
b) Auditing of Performance Information on pre-determined objectives by internal audit. Pre - Audit.	Mun. Manager Directors		Internal Management Procedure	July '25
c) Submit unaudited 2024/25 Annual Report to Auditor-General as required by legislation.	Performance & Risk Officer Mun. Manager		MFMA - Chapter 12 - Section 126 MFMA Circular No.63	31 August '25
d) Auditing of draft 2024/25 Annual Report by Auditor-General.	Performance & Risk Officer Mun. Manager		MFMA - Section 126 MFMA Circular No.63	30 Nov '25

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
<b>9. PREPARING THE 2026/27 MTREF BUDGET</b>				
a) Finalize salary budget for 2026/2027.	Expenditure CFO	Salary Budget	Internal Management Procedure	25 Nov '25
b) Directors submit directorates 3-year capital budget project priorities with cost on Collaborator Project proposal system.	Directors Budget Office	Compilation of first draft Capital Budget	Internal Management Procedure	25 Nov '25
c) Directors submit operating budget inputs to Finance for 2026/27 and two outer years	Directors Budget office Finance Directorate	2026/27 Operating Budget	Internal Management Procedure	20 Nov '25

d)	Provide Tariff list structure to Departments for 2026/27 Tariff inputs	Budget Office	Finalize 2026/27 Tariff list structure	Internal Management Procedure	9 Dec '25
e)	Departments provide Tariff list information to Budget office for finalization of Draft Tariff list	Directors	Finalize 2026/27 Tariff list structure	Internal Management Procedure	9 Jan '26
f)	Discuss Capital budget inputs with Directors	CFO Directors Budget office	Compilation of first draft Capital Budget	Internal Management Procedure	Dec 25 - Feb '26
g)	BS Committee Meeting to table and consider draft Capital Budget for 2026/27 MTREF and 2025/26 2 <sup>nd</sup> Adjustment Budget,	BS Committee CFO Budget office	2025/26 2 <sup>nd</sup> Adjustment Budget and 2026/27 Capital Budget	Internal Management Procedure	29 Jan '26
h)	Finalize Budget related policies	Finance Heads and CFO	Review all budget related policies	Internal Management Procedure	28 Feb '26
i)	Mossel Bay Development Forum Meeting to ascertain private investment / funding support for 2026/27.	IDP Manager LED Unit	To ascertain private public partnership investment / funding support.	Internal Planning and Management Strategy	22 Feb '26
<b>10. FIRST TABLING OF 2024/25 ANNUAL REPORT</b>					
a)	Table 2024/25 Annual Report to Council.	Municipal Manager	Annual Report Consider by Council.	MFMA - Section 127	Jan '26
b)	Tabled 2024/25 Annual Report submitted to the Auditor General, Provincial Treasury & Dept. Local Government.	Performance & Risk Officer	Tabled Annual Report submitted	MFMA - 127 (5) (b)	Jan '26
c)	Make public the 2024/25 Annual Report, invite the public to submit representations in connection with the Annual Report.	Performance & Risk Officer	Summary of public representations	MFMA - Section 127 (5a)	Jan '26
<b>11. 2<sup>ND</sup> QUARTER / MID-YEAR CORPORATE PERFORMANCE</b>					
a)	Prepare and Submit 2025/26 Second Quarter and Mid-Year Corporate Performance Report to Executive Management.	Performance & Risk Officer Mun. Manager Budget Office	Finalise Second Quarter / Mid-Year Corporate Performance Report for inclusion on Council Agenda	MPPMR - Section 13 (2) PMS Framework	Jan '26
b)	Submit 2025/26 Second Quarter Performance Report to MPAC	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	Jan '26

<b>c)</b> Table 2025/26 Second Quarter and Mid-Year Corporate Performance Report to Council.	Mun. Manager CFO	Second Quarter & Mid-year Corporate Performance Report Agenda	MPPMR Section 13 MFMA Section 52 (d) & 72	Jan '26
<b>d)</b> Place 2025/26 2nd Quarter & Performance Report on website submit to NT and PT.	Performance & Risk Officer Budget Office	2nd Quarter & Mid-Year Performance Report published and submitted	MFMA Section 52 & 72 MBRR 31 & 35	5 days / 10 days after Council Meeting
<b>e)</b> Publication of Mid-Year Corporate Budget and Performance Assessment Report.	Budget Office	Publication of Mid-year assessment	MFMA Section 72 MBRR 34	5 days after Council Meeting
<b>f)</b> Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	Performance & Risk Officer	Report on PAC Agenda	MFMA Section 166 MPPMR Regulation 14	Feb '26
<b>g)</b> 2025/26 Mid-Year performance assessments of Section 57 managers / HOD'S and lower-level staff.	Mun. Manager Directors HOD'S	To assess performance against targets	PMS Framework	Feb '26
<b>12. 2025/26 SECOND ADJUSTMENT BUDGET</b>				
<b>a)</b> Receive inputs on 25/26 2 <sup>nd</sup> Adjustment Budget from Departments	Directors Budget office	Preparation for adjustment budget	MFMA Section 28 MBRR Section 23(1)	Nov '25
<b>b)</b> Budget Steering Committee Meeting to table and consider 2025/26 2 <sup>nd</sup> Adjustment Budget.	BS Committee Budget Office	Preparation for adjustment budget	Internal Management Procedure	29 Jan '26
<b>c)</b> Finalise Capital and Operational budget projections for 2025/26.	Budget office	Preparation for adjustment budget	MFMA Section 28 MBRR Section 23(1)	30 Jan '26
<b>d)</b> Budget office prepares all necessary budget related documentation	Budget office	Preparation for adjustment budget	MFMA Section 28 MBRR Section 23(1)	11 Feb '26

<p>e) Table 2025/26 Adjustment Budget to Council for approval. (Possible Amend IDP and Top Layer SDBIP).</p>	<p>CFO Budget office Performance &amp; Risk Officer</p>	<p>Table second 2024/25 Adjustment budget for approval</p>	<p>MFMA Sec. 28 &amp; 54 (1) (c) MBRR - Regulation 23(1)</p>	<p>27 Feb'26</p>
<p>f) Publishing 2025/26 Second Adjustment Budget on website and submit to Provincial and National Treasury.</p>	<p>Budget Office</p>	<p>Approved Adjustments Budget being made available on official website and submission to NT and PT</p>	<p>MFMA Section 28(7) MSA 21(b) MBRR Section 26 &amp; 27</p>	<p>5 / 10 days after Council Meeting</p>
<p><b>13. FIRST DRAFT OF 2026-2027 IDP / BUDGET AND SDBIP</b></p>				
<p>a) Review final tariffs and charges and determines tariffs to balance the budget and finalize income budget for 2026/27.</p>	<p>CFO</p>	<p>Finalize 2026/27 Income Budget</p>	<p>MFMA Section 17</p>	<p>24 Feb '26</p>
<p>b) Submits Draft IDP to Director Corporate Services with proposed public participation programme.</p>	<p>IDP Manager</p>	<p>Review, Scrutinize, do quality check.</p>	<p>Internal Management Procedure</p>	<p>30 Jan '26</p>
<p>c) Table Draft 2026/27 IDP and Draft Capital Budget to Executive Management.</p>	<p>IDP Manager</p>	<p>Finalize Draft IDP and Capital Budget for referral to IDP &amp; Budget Steering Committee</p>	<p>Internal Management Procedure</p>	<p>Feb '26</p>
<p>d) Attend Provincial IDP INDABA 2</p>	<p>IDP Manager</p>	<p>Incorporate 25/26 Government Sector Department Investment into IDP</p>	<p>MSA Section 24</p>	<p>Feb '26</p>
<p>e) TIME engagement - Municipality receive inputs from National and Provincial Government and other bodies "Grant Allocations".</p>	<p>CFO Budget Office IDP office</p>	<p>Provincial Feedback Report Appropriate Grant Funding Allocations in Budget</p>	<p>DORA</p>	<p>Feb '26</p>
<p>f) Compile a draft status quo report setting out an assessment of the existing levels of development and development challenges and submit it to the ISC for comment</p>	<p>Project Committee</p>	<p>Draft status quo</p>	<p>Mossel Bay Municipal Land Use Planning By-Law, 2021, Chapter 2 Section 6(1)</p>	<p>July '25 – Feb '26</p>
<p>g) Table Draft IDP, Budget and SDBIP to Steering Committee for final overview, inclusiveness and quality check.</p>	<p>Mun. Manager BS Committee</p>	<p>Draft IDP, Capital and Operating Budget and SDBIP for 2025/26</p>	<p>MFMA No. 56 of 2003, MBRR Section 14 (2)</p>	<p>11 March '26</p>

h) Workshop Draft IDP, Budget, SDBIP and proposed tariffs for 2025/26 with Council.	Mun. Manager	Workshop draft IDP and Budget with full council	Internal Management Procedure	12 March '26
i) Municipal Manager presents final draft IDP, Budget and Budget related policies to the Mayor for perusal and tabling to Council.	Mun. Manager	Draft IDP and Budget on Council Agenda	MSA Section 30 (c) MFMA Section 21	16 March '26
j) Table Draft IDP, Budget, SDBIP, Budget related policies and proposed public participation programme to Council.	Mun. Manager CFO Performance & Risk Officer	Draft IDP and Budget	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	31 March '26
<b>14. ADOPTION OF 24/25 ANNUAL REPORT</b>				
a) Oversight Committee Meeting to discuss 24/25 Annual report.	Mun Manager	Oversight Committee Report on Annual Report	MFMA - Section 129	<i>Within two months after the annual report was tabled</i>
b) Council considers the annual report and adopts the 2024/25 Oversight report on Annual Report within two months after the annual report was tabled.	Mun. Manager	Oversight Report and Annual Report Adopted	MFMA Section 129	<i>Within two months after the annual report was tabled</i>
c) The municipal manager makes the oversight report public within seven days after adoption of the annual report.	Mun. Manager	Advertisement, oversight report	MFMA Section 129 (3)	Within seven days after adoption
d) Municipal manager submits annual report and oversight reports to provincial legislature within seven days of adoption of the oversight report.	Performance & Risk Officer	Annual Report Submitted	MFMA Section 132 (1) & (2)	Within seven days after adoption
<b>15. PUBLICATION AND PUBLIC CONSULTATION PROCESS</b>				
a) Publication of Draft IDP and Budget for public comment and consultation.	Budget Office IDP Manager	Tabled Draft IDP and Budget available for public viewing, scrutiny and comment.	MFMA Section 22(a); MSA Section 21A	March - April '26
b) Submission of Draft IDP and tabled annual budget and draft SDBIPs to National and Provincial Treasuries and Department of Local Government in both printed and electronic formats.	IDP Manager Budget Office	Draft IDP, tabled annual budget + SDBIPs submitted	MFMA Section 22(b) MBRR 15 (3) (b) & 15(1)	Immediately after Tabling to Council

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
c) Consult Ward Committees on Draft IDP and Budget.	IDP Manager	Obtain input / comment from Ward Committees on Draft IDP and Budget	MFMA Section 22 & 23	March '26
d) Consult public on Draft IDP and Budget. Public Participation meetings in all wards.	IDP Manager	Inform and obtain public input/comment on draft IDP, Budget and tariffs.	MFMA Section 22 & 23	April '26
e) SIME engagement - Provincial analysis (PT and DLG) of the draft IDP & Budget.	Mun. Manager Directors Budget Office IDP Manager	Provincial Feedback report on Draft IDP and Budget	MFMA Section 34	May '26
f) Mossel Bay Development Forum Meeting to consult stakeholders on Draft IDP and Budget.	IDP Manager LED Unit	Consult stakeholders on Draft IDP and Budget.	Internal Planning and Management Strategy	April '26
g) Deadline for Public inputs on IDP and Budget	IDP Manager	Consult stakeholders on draft 2025/26 revised IDP and Budget.	MSA Section 21	End of Apr '26
h) Executive Management analyse public comments on Draft IDP and Budget and prepare report with recommendations for Council's perusal.	IDP Manager CFO Mun. Manager	Report with recommendations on public comments on Agenda	MFMA Section 22(a); MSA Section 21A	11 - 15 May '26
i) Table proposed changes and all comments on Draft IDP, Budget, tariffs and policies to the Budget Steering committee for consideration before tabling to council	IDP Manager CFO Mun. Manager BS Committee	Report with recommendations on comments received on Agenda	Internal Management Procedure	14 May '26
<b>16. 3RD QUARTER CORPORATE PERFORMANCE REPORT</b>				
a) Prepare and Submit 2025/26 Third Quarter Corporate Performance Report to Executive Management.	Performance & Risk Officer Mun. Manager Budget Office	Finalize Quarter Corporate Performance Report for inclusion on Council Agenda	MPPMR - Section 13 (2) PMS Framework	April '26 a)

b) Submit 2025/26 Third Quarter Performance Report to MPAC	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	April '26
c) Third informal quarterly performance assessments of Section 57 managers	Mun. Manager	To assess performance against targets	PMS Framework	April '26
d) Table 2025/26 Third Quarter Corporate Performance Report to Council.	Mun. Manager CFO	Third Quarter Corporate Performance Report considered by Council	MPPMR Section 13 MFMA Section 52 (d)	April '26
e) Place 2025/26 Third Quarter Corporate Performance Report on website and make available to Provincial and National Treasury.	Performance & Risk Officer Budget Office	Third Quarter Corporate Performance Report published and submitted	MFMA Section 75 (2) MSA 21(b) MBRR Section 31	5/10 days after Council Meeting
f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	Performance & Risk Officer	Report on PAC Agenda	MFMA Section 166 MPPMR Regulation 14	May '26
g) Table Bi- Annual Report ( <b>Jul-Dec</b> ) of Audit and Performance Committee on Performance Management to Council.	Mun. Manager	Report on Council Agenda	MFMA Section 166 MPPMR Regulation 14	June '26
<b>17 APPROVAL OF 2026/27 IDP AND BUDGET</b>				
a) Council considers comments from all stakeholders ( <b>including SIME report</b> ) on draft IDP and Budget and revised IDP and Budget accordingly if necessary.	Mun. Manager CFO Council	Draft IDP and Budget revised	MBRR Section 16(1)	29 May '26
b) Table IDP and Budget, Tariff List and budget related policies to Council for approval.	Mayor / CFO Mun. Manager	Approved IDP and Budget	MFMA Section 24 and 25 MSA Reg. 2(1)	29 May '26
c) Submission of approved IDP and Budget to National and Provincial Treasuries in both printed and electronic formats.	Budget Office IDP Manager	Submission of approved IDP and Budget and related documents and resolutions	MFMA Section 24(3) MBRR Regulation 20	Within 10 days after final approval
d) Publish the approved IDP and Budget on municipality's website.	Budget Office IDP Manager	Publication of approved IDP and annual budget and related documents	MFMA Section 22 MBRR Section 18 MSA Sections 21A and 21B	Within 10 days after final approval
e) Submission of IDP to MEC of Local Government.	IDP Manager	Revised IDP document and letter to MEC for Assessment	MSA Section 32 (1)	Within 10 days after final approval

<p><b>f)</b> Response / Feedback to public comments in respect of IDP. Budget, tariffs and policies.</p>	<p>IDP Manager</p>	<p>Feedback to comments</p>	<p>MFMA</p>	<p>14 June '26</p>
<p><b>18. APPROVAL OF 2026/27 TOP LAYER SDBIP</b></p>				
<p><b>a)</b> The Executive Mayor may submit the draft SDBIP with the IDP and Budget documentation to be tabled in Council</p>	<p>Mun Manager</p>	<p>Draft SDBIP Submitted to Council</p>	<p>MBRR- Regulation 14(3)</p>	<p>29 May '26</p>
<p><b>b)</b> Municipal Manager submits draft 2026/27 SDBIP to the Executive Mayor for consideration.</p>	<p>IDP Manager Mun. Manager</p>	<p>Approved Top Layer SDBIP, 14 days after approval of the budget</p>	<p>MFMA Section 69(3)(a)</p>	<p>14 days after budget approval</p>
<p><b>c)</b> Executive Mayor approves 2026/27 SDBIPs within 28 days after approval of budget</p>	<p>IDP Manager Mun. Manager</p>	<p>Approved Top Layer SDBIP</p>	<p>MFMA Section 53(1)(c)(ii)(2)</p>	<p>28 days after budget approval</p>
<p><b>d)</b> Publish 2026/27 SDBIP on municipal website.</p>	<p>Performance &amp; Risk Officer</p>	<p>SDBIP is published on website</p>	<p>MBRR - Chapter 2, Part 3, 15(3) / MFMA</p>	<p>Withing 10 working days after approval</p>
<p><b>e)</b> Submit 2026/27 SDBIP to National and Provincial Treasury and make public</p>	<p>Performance &amp; Risk Officer</p>	<p>Approved SDBIP Submitted</p>	<p>MFMA Section 53(3)(a) MBRR Chapter 2, Part 3, 15(3) and 20 (2)(b)</p>	<p>Withing 10 working days after approval</p>

## FLOWCHART ON THE BUDGET PROCESS

There are basically three different processes in the budgeting cycle running at the same time:

1. Reporting on the previous year's budget,
2. Current year's budget implementation, and
3. Preparation of the new financial year's budget (including the two following financial years' estimates).

### 1. Reporting on previous year's budget:

This is mainly done through the compilation of the Annual Financial Statements of the previous financial year, including the Auditor-General's Audit Report. Another example is the different reporting formats to National and Provincial government on the previous year's budget and financial performance.

### 2. Current year's budget implementation:

Implementation of the budget starts once the budget has been approved. An important document in the implementation of the budget is the Service Delivery and Budget Implementation Plan (SDBIP), which sets out the service delivery targets and performance indicators for the financial year. The SDBIP must be approved within 28 days after the approval of the budget.

Another important aspect is the monitoring and reporting on the current year's budget. According to Section 71 of the MFMA, the accounting officer must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the state of the municipality's budget. This will enable the mayor to check if the approved budget is implemented in accordance with the SDBIP, consider revisions to the approved budget and identify any financial problems facing the municipality.

### 3. Preparation of the new financial year's budget:

There are six distinct steps to the preparation of the new financial year's budget:

\* Planning

Schedule key dates; establish consultation forums; review previous processes.

\* Strategic

Review IDP; internal and external consultations; set service delivery objectives for the next 3 years; consult on tariffs, indigent, credit control, free basic services, etc.; consider local, provincial and national issues; consult previous year's performance and current economic and demographic trends.

\* Preparation

Prepare revenue and expenditure projections; draft budget policies; consult and consider local, provincial and national priorities; measurement of past and current performance against the budget.

\* Tabling

Table complete proposed budget, IDP revisions and budget related policies no later than 31 March (90 days before the start of the new budget year) before council; make public the budget as soon as it has been tabled (via website, hard copies and electronic copies); consult with and consider formal local, provincial and national inputs or responses.

\* Approving

After the Mayor has responded to recommendations and where necessary revised the tabled budget, full council must meet no later than 31 May (30 days before the start of the new budget year) to consider the budget for approval. Council approves the budget and related policies before 1 July. Should the municipality fail to approve a budget before the start of the budget year, the mayor must inform the MEC for Finance immediately.

\* Finalisation

Publish and approve SDBIP and annual performance agreements and indicators 28 days after the approval of the budget. A delegation policy of spending authority on budget votes is also critical for successful budget implementation and monitoring and evaluation.

## CONSULTATION PROCESS

The Constitution of the Republic of South Africa, Act 108 of 1996, places an obligation on municipalities to encourage the involvement of communities and community organisations in the matters of local government. Municipal Systems Act 32 of 2000, encourage the involvement of communities in the affairs of the municipality. Section 16(1) of the Municipal Systems Act 32 of 2000 makes provision for a municipality to create a conducive platform for local communities participate in the affairs of the municipality including integrated development plan (IDP) and budget processes.

Mossel Bay municipality will explore various methods of public participation in the draft 2026/27 IDP review, budget and relevant polices as required by section 21 of Municipal Systems Act. Amongst other platforms the municipality will explore the following instruments of public participation and awareness:

- Community Meetings
- Social media
- Municipal Website
- Ward Committee consultations
- Newsletter on municipal account
- Notices at public/government buildings/ local shops/ shopping malls/ Thusong Service Centre.
- Posters throughout all 15 wards
- Radio talks
- Public Inputs Surveys
- Written submissions to be hand delivered at nearest Municipal Office or submitted via a dedicated email facility.

## Section 6 - Alignment between Budget and the Integrated Development Plan (IDP)

The following sections constitutes the updates to the 2026/27 revised IDP.

EXECUTIVE SUMMARY	<ul style="list-style-type: none"> <li>This chapter sets the scene by outlining the main objectives of the fourth - generation IDP within the legal context. The key policy directives of all three spheres of government are outlined in brief. The new overarching strategy of the Municipality, which sets the tone and development agenda for the five-year implementation period is outlined in detail.</li> </ul>
IDP PLANNING	<ul style="list-style-type: none"> <li>This chapter outlines the approach to strategic planning and key processes that underpin and influenced the development outcomes contained in this first review of the fourth - generation IDP. It expounds community and stakeholder participation in planning and</li> </ul>
SITUATIONAL ANALYSIS	<ul style="list-style-type: none"> <li>This chapter portrays a synopsis of the Situational Analysis and current socio-economic realities that impact on development decisions. Access and the level of basic municipal services are also articulated hereunder.</li> </ul>
THE INSTITUTION	<ul style="list-style-type: none"> <li>This chapter portrays the institutional framework of the Municipality as the existing governance model and expounds on internal capacity to execute municipal policies and IDP. Functions and responsibilities of the political and administrative structures are listed. The performance management model is also discussed in detail.</li> </ul>
WARD PLANS	<ul style="list-style-type: none"> <li>This chapter outlines the municipal development strategy linked with planned, major catalyst projects and programmes that will be implemented under the fourth - generation IDP. Planned municipal interventions pertaining to LED, Poverty Alleviation, Youth Development and Rural Development are also listed in this chapter.</li> </ul>
MUNICIPAL STRATEGY	<ul style="list-style-type: none"> <li>This chapter outlines the municipal development strategy linked with planned, major catalyst projects and programmes that will be implemented under the fourth - generation IDP. Planned municipal intervention pertaining to LED, Poverty Alleviation, Youth Development and Rural Development are also listed in the chapter.</li> </ul>
SECTOR PLANS	<ul style="list-style-type: none"> <li>This chapter gives detail on the status of internal sector and operational plans that are linked to this FIRST IDP Review and the overall strategic development objective development objectives of the Municipality. Only the sector plans that were recently revised are discussed in detail in this chapter. The key development imperatives emanating from the newly drafted Spatial Development Framework are discussed in detail in this chapter.</li> </ul>
IGR PLANS ALIGNMENT	<ul style="list-style-type: none"> <li>This chapter gives details on the alignment of strategic objectives and service delivery outcomes between the Municipality and the Provincial and National Governments. It further sets out the service delivery priorities of sector departments and public private partnership interventions planned for planned for implementation under the First IDP Review.</li> </ul>
IDP EXECUTION	<ul style="list-style-type: none"> <li>This chapter gives deals with the organisation's ability to execute its development strategy and the ultimate implementation of this IDP. The implementation of the IDP is dependent on the organisation's financial sustainability and effective performance review and evaluation mechanisms. The financial plan as well as the organisational and individual performance management systems is outlined in detail. The key risks contained in the municipal risk register that might have negative impact on service delivery and development are also outlined. The IDP Implementation Plan (IMAP), SDBIP and Municipal Budget for the 2024/2025 MTREF are summarised and listed as annexures to this IDP under this chapter.</li> </ul>

**RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE**

**WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1100	-	207	69	-	14	14	15	15	15
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1112	41 570	47 261	34 421	23 830	38 781	38 781	48 837	28 277	24 073
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1126	106	42	22	-	37	37	20	20	20
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance	2222	4 361	13 526	12 609	-	9 600	9 600	10 042	10 483	10 945
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2231	-	0	-	5	-	-	-	-	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2244	78	100	57	57	57	57	57	57	57
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	2216	707	699	939	1 228	1 138	1 138	1 228	1 315	1 399
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3300	189	186	429	500	395	395	500	500	500
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3302	300	15	15	29	29	29	29	29	29
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3303	1 061	1 249	1 024	1 070	1 175	1 175	1 170	1 471	1 471
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3306	55 576	66 255	64 390	78 020	61 285	61 285	59 522	62 195	59 939
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3372	185	353	198	(0)	226	226	236	247	257
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3373	-	25	94	12	123	123	123	123	123
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3392	-	2	-	-	-	-	-	-	-
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3401	-	0	-	(2)	-	-	-	-	-
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3402	193 185	219 637	253 602	296 893	294 704	294 704	318 841	345 187	373 546

**RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)**

**WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3403	3 550	3 644	4 864	4 747	3 362	3 362	3 517	3 679	3 848
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3404	10	51	8	(8)	5	5	4	4	4
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3405	12	10	16	8	10	10	10	11	11
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4201	213	994	1 634	(2)	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4202	-	0	-	170	-	-	-	-	-
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	4203	-	0	-	48	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4204	-	-	-	-	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4301	-	-	21	-	105	105	50	30	10
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4401	-	-	1 244	1 300	1 300	1 300	1 300	1 300	1 300
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4407	-	4	15	-	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4414	611 704	683 348	759 309	908 426	835 492	835 492	898 873	971 249	1 047 950
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4462	341	6 076	2 000	-	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4464	-	872	-	-	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4468	10 650	2 758	2 685	929	3 892	3 892	2 829	2 829	2 829
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4478	126 901	152 953	166 744	169 598	167 858	167 858	184 271	195 154	203 825
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4483	104	102	107	-	64	64	50	50	50

**RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)**

**WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4487	(7 807)	(8 835)	(10 526)	(12 299)	(12 452)	(12 452)	(11 773)	(11 806)	(12 303)
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4488	209 980	210 515	225 468	249 188	260 857	260 857	276 901	292 955	310 113
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4490	-	-	-	-	1	1	-	-	-
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5201	12	50	3	-	-	-	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5502	-	0	-	(4)	-	-	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5503	1 052	33	-	12	-	-	-	-	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	5506	807	772	506	(5)	547	547	721	596	622
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	5512	-	7	-	12	-	-	-	-	-
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5523	-	0	-	(3)	-	-	-	-	-
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5532	236	302	272	270	275	275	282	295	309
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5549	546	607	546	(262)	668	668	661	691	722
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	5552	112 202	120 855	131 731	139 643	140 388	140 388	147 144	155 741	163 890
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5553	349	436	303	233	303	303	233	252	264
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5581	6	7	5	4	2	2	3	3	3
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5582	1 665	1 668	1 351	1 943	1 994	1 994	24	24	24
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5592	425	213	1 208	159	186	186	170	178	186
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5593	3 273	2 863	9 132	3 408	3 430	3 430	3 211	3 738	3 739
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5594	1 520	1 147	31	1 205	1 234	1 234	1 289	1 345	1 346

**RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)**

**WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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	
<b>R thousand</b>													
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5595	803	661	12	697	709	709	740	772	773	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5596	1 063	1 036	6	1 140	1 145	1 145	1 197	1 248	1 248	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5597	1 126	960	7	1 131	1 138	1 138	1 189	1 241	1 241	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5598	2 031	1 682	181	1 955	1 987	1 987	2 076	2 166	2 167	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5599	332	246	0	377	377	377	394	411	411	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5600	463	400	1	512	513	513	536	559	559	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5601	154	104	1	163	164	164	171	178	178	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5602	17	19	0	46	47	47	49	51	51	
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5603	16	23	-	69	69	69	73	76	76	
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5702	1	1	1	1	1	1	1	1	1	
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5703	41	42	48	50	50	50	53	55	58	
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance	6612	10 677	10 453	12 939	8 831	9 681	9 681	10 115	10 569	11 042	
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	6642	32 708	20 747	20 851	20 983	21 228	21 228	21 671	22 538	23 441	
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	6653	2 983	3 620	1 004	1 666	2 368	2 368	625	625	625	
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	6654	-	-	-	-	100	100	-	-	-	
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	6674	41 562	107 008	40 113	68 396	53 858	53 858	13 427	15 352	15 357	
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	7005	-	11	11	26	21	21	22	23	24	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7301	8 148	8 228	8 530	9 080	8 792	8 792	9 498	9 916	10 353	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7302	1 289	1 358	1 370	1 454	1 471	1 471	1 521	1 588	1 657	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7760	271	1 354	346	2 002	2 316	2 316	175	175	182	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7770	798	1 541	2 143	2	-	-	-	-	-	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7785	25 154	21 213	25 577	24 535	27 933	27 933	8 240	8 456	8 635	
<b>Allocations to other priorities</b>			2										
<b>Total Revenue (excluding capital transfers and contributions)</b>				1	<b>1 504 706</b>	<b>1 711 721</b>	<b>1 779 685</b>	<b>2 013 477</b>	<b>1 951 053</b>	<b>1 951 053</b>	<b>2 022 162</b>	<b>2 144 235</b>	<b>2 279 198</b>

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1100	2 573	2 099	2 978	4 375	3 596	3 596	3 732	4 236	4 388
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1103	7 382	7 362	8 394	11 256	10 246	10 246	10 695	11 198	11 722
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1108	1 353	1 345	1 636	2 084	2 095	2 095	2 107	2 204	2 311
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1112	28 492	26 665	28 392	21 503	27 188	27 188	26 717	27 940	29 221
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1126	15 640	7 566	6 755	7 988	7 709	7 709	7 819	8 145	8 499
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	1128	3 074	3 409	3 791	3 657	3 886	3 886	3 966	4 130	4 308
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	1127	2 641	2 950	3 157	3 324	3 347	3 347	3 454	3 588	3 719
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2210	1 372	2 170	2 147	2 267	2 315	2 315	2 314	2 415	2 519
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2211	4 160	4 916	5 008	6 852	6 436	6 436	6 595	8 757	8 995
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance	2222	38 526	44 257	50 230	49 069	46 470	46 470	49 462	51 583	53 527
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2223	13 831	15 515	17 342	17 772	18 370	18 370	18 230	18 833	19 515
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2231	8 142	8 101	7 990	9 243	8 771	8 771	9 254	9 616	9 979
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2232	1 920	2 069	2 186	2 233	2 234	2 234	2 246	2 334	2 435
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2233	1 183	1 226	1 283	1 361	1 342	1 342	1 737	1 810	1 882
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2234	643	699	534	843	167	167	868	902	941
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2242	1 639	1 753	1 411	1 992	1 590	1 590	1 982	2 030	2 062
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2244	1 986	2 218	1 816	2 228	2 133	2 133	2 331	2 383	2 481

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	2216	698	689	859	1 228	1 138	1 138	1 228	1 315	1 399
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2212	1 475	1 693	1 774	1 963	1 932	1 932	2 078	2 164	2 259
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	2215	1 327	931	1 077	1 202	1 136	1 136	1 778	1 840	1 897
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3300	4 798	5 200	5 507	6 196	6 189	6 189	6 988	7 233	7 514
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	3301	2 006	2 151	1 490	2 289	2 312	2 312	2 627	2 637	2 844
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3302	3 140	3 155	3 466	3 713	4 311	4 311	3 804	3 957	4 118
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3303	3 901	4 901	4 286	5 370	5 354	5 354	5 472	5 928	6 125
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3304	2 927	2 439	2 951	3 216	3 338	3 338	3 395	3 536	3 688
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3305	3 122	3 176	3 131	3 440	3 523	3 523	3 614	3 753	3 937
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3306	8 201	10 574	15 191	29 862	29 475	29 475	14 974	15 442	16 088
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3372	6 292	6 922	6 814	7 814	7 906	7 906	8 036	8 335	8 677
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3373	3 196	4 351	4 170	4 661	5 047	5 047	5 087	5 156	5 346
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3392	3 135	3 071	3 583	6 465	6 505	6 505	9 652	4 338	4 534
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3401	8 110	9 335	10 014	10 780	10 817	10 817	11 158	11 577	12 065
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3402	2 893	7 452	4 125	7 987	4 346	4 346	4 508	4 749	5 007
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3403	8 636	8 705	10 374	11 147	9 830	9 830	11 098	11 815	12 594
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance	3405	2 519	2 759	2 238	3 749	2 312	2 312	2 406	2 509	2 620

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4201	8 008	13 387	7 767	10 626	8 517	8 517	12 242	12 807	12 415
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4202	7 368	7 867	8 448	9 097	9 170	9 170	9 403	9 860	10 291
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	4203	744	790	748	807	822	822	846	879	915
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4204	5 151	5 711	5 340	6 411	6 128	6 128	5 925	6 148	6 376
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4301	2 091	2 080	2 138	(2 055)	(3 219)	(3 219)	(2 947)	(2 679)	(2 623)
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4302	5 067	5 896	7 059	7 420	7 229	7 229	7 687	7 845	7 828
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	4400	3 819	3 987	4 199	3 963	4 353	4 353	4 542	4 724	4 921
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4401	1 932	2 376	2 785	4 435	3 711	3 711	4 323	4 444	4 579
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4407	1 407	1 506	1 422	1 614	1 560	1 560	1 653	1 715	1 775
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4408	4 091	3 821	3 827	4 354	4 074	4 074	4 413	4 607	4 810
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4414	486 018	593 598	688 838	791 869	750 989	750 989	823 461	888 279	951 354
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance	4424	7 403	7 001	5 745	6 358	6 504	6 504	6 707	6 564	6 452
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4462	312	6 149	2 384	-	-	-	-	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4464	15 079	15 724	15 426	16 867	16 676	16 676	17 455	18 129	18 820
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4468	74 602	82 961	80 239	86 439	88 584	88 584	90 445	91 186	83 421
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4470	712	999	1 583	1 711	2 019	2 019	2 416	2 587	2 620
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4471	166	176	209	229	236	236	233	243	252

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4472	2 310	2 026	2 759	3 244	3 214	3 214	3 337	3 523	3 717
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4473	23 692	22 642	28 428	30 338	27 929	27 929	29 472	30 655	30 981
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4474	639	874	925	1 160	996	996	1 283	1 331	1 385
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4475	331	332	349	384	398	398	401	417	435
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4476	776	910	983	1 013	1 023	1 023	1 033	1 077	1 123
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4477	17 832	17 021	16 089	23 366	22 412	22 412	19 278	20 928	19 870
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4478	23 307	33 215	39 401	42 997	47 312	47 312	50 080	51 905	53 478
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4479	838	765	790	986	977	977	1 057	1 101	1 147
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4480	2	2	3	2	3	3	4	4	4
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4481	2	2	2	1	2	2	2	2	3
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4482	25	25	36	31	30	30	33	35	36
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4483	19	22	27	23	21	21	25	26	27
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4484	13	13	19	18	17	17	18	19	19
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4485	5	7	8	4	8	8	9	9	9
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4486	2	2	3	0	3	3	4	4	4
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4487	100 839	114 838	111 881	111 348	110 671	110 671	112 395	116 471	120 755
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4488	25 056	32 256	38 879	40 501	44 063	44 063	47 371	47 255	43 835

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4489	15	3	11	12	12	12	12	12	13
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	4490	10	10	4	12	12	12	13	14	15
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5201	3 048	3 184	3 806	4 073	3 682	3 682	3 704	3 787	3 912
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	5500	4 141	4 346	4 421	2 638	4 353	4 353	3 019	3 145	3 277
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5502	1 250	2 021	2 113	2 524	2 648	2 648	2 754	2 845	2 953
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5503	7 689	7 458	7 505	8 150	8 307	8 307	8 953	9 289	9 545
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	5506	2 060	2 508	2 566	3 013	2 896	2 896	2 879	2 826	2 883
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	5512	406	535	695	491	546	546	791	824	852
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5523	111	117	100	159	43	43	56	138	138
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5524	-	-	2	-	26	26	26	27	26
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5532	2 256	2 152	2 365	2 882	2 551	2 551	2 659	2 774	2 894
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5549	6 046	7 480	7 990	9 451	9 948	9 948	10 384	10 682	10 931
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	5552	70 730	76 912	87 700	96 591	81 994	81 994	97 757	98 326	98 598
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5553	17 207	16 311	18 774	18 345	19 390	19 390	19 142	19 279	19 430
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	5554	9 028	10 204	11 284	11 728	12 721	12 721	12 775	13 060	13 366
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5561	2 904	2 770	3 010	3 136	3 111	3 111	3 283	3 421	3 570
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5563	1 180	1 723	1 794	1 860	1 976	1 976	1 992	2 060	2 141

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5581	1 891	2 324	2 245	2 575	2 383	2 383	2 506	2 614	2 728
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5582	29 717	34 550	37 376	35 970	37 731	37 731	37 165	38 645	40 118
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5592	19 612	16 212	15 838	16 155	17 315	17 315	15 991	16 119	16 186
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5593	3 894	4 308	4 520	4 752	3 985	3 985	4 470	4 645	4 827
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5594	1 599	1 747	1 804	2 320	2 506	2 506	2 611	2 672	2 745
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5595	1 081	1 021	936	1 123	1 089	1 089	1 282	1 326	1 374
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5596	1 369	1 547	1 647	1 827	1 904	1 904	1 992	2 068	2 153
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5597	1 435	1 564	1 473	1 598	1 709	1 709	2 033	2 116	2 206
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5598	2 507	2 685	2 745	2 816	3 006	3 006	3 456	3 595	3 747
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5599	436	447	496	1 774	2 031	2 031	2 048	2 065	2 091
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5600	682	726	772	856	974	974	1 029	1 072	1 117
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5601	219	128	212	289	254	254	276	286	297
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5602	36	35	36	70	72	72	77	80	84
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access	5603	23	35	31	75	78	78	84	88	92
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	5701	3 015	2 134	2 522	2 628	3 022	3 022	2 873	3 005	3 144
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5702	1 997	1 949	5 080	6 540	7 527	7 527	7 582	7 851	8 005
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	5703	59	66	113	105	323	323	314	320	325
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	6000	2 461	2 618	2 730	2 514	2 683	2 683	2 794	2 912	3 026
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	6002	2 432	2 203	2 207	4 439	5 197	5 197	2 679	2 774	2 873
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	6003	9 634	10 456	11 765	12 176	12 456	12 456	12 713	13 146	13 684

**RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)**

WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Goal code	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
<b>R thousand</b>												
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	6004	1 023	1 264	1 325	1 334	1 463	1 463	1 494	1 552	1 617
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	6009	1 470	1 450	1 514	1 539	1 653	1 653	1 626	1 693	1 751
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance	6612	11 055	13 185	15 485	15 853	16 341	16 341	16 066	16 586	16 886
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	6642	4 166	6 365	5 511	5 194	6 412	6 412	6 240	6 453	6 692
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	6653	3 511	5 058	6 073	7 735	7 253	7 253	7 613	7 850	7 988
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth	6654	8 204	7 478	8 074	10 016	10 224	10 224	10 657	10 721	10 792
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	6674	13 241	23 378	23 632	64 305	52 709	52 709	22 157	24 108	24 415
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	7005	3 307	3 110	2 025	2 304	2 429	2 429	2 562	2 675	2 793
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	7006	1 522	1 478	1 494	2 059	2 064	2 064	1 293	1 368	1 416
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7301	3 625	4 059	4 080	5 746	6 076	6 076	6 385	6 574	6 780
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7302	3 897	4 155	4 437	5 297	5 185	5 185	5 288	5 479	5 694
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance	7700	6	1 093	1 109	2 006	1 090	1 090	2 215	2 299	2 393
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7760	32 909	36 420	39 120	39 021	40 125	40 125	40 078	41 152	42 598
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	7761	-	-	56	-	240	240	240	240	240
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7770	8 233	15 350	16 964	18 620	19 965	19 965	19 687	20 136	20 819
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access	7785	51 604	50 629	63 944	65 408	68 424	68 424	58 576	59 920	61 896
<b>Allocations to other priorities</b>												
<b>Total Expenditure</b>			<b>1</b>	<b>1 380 541</b>	<b>1 589 763</b>	<b>1 748 372</b>	<b>1 976 793</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>

**RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE**

WC043 Mossel Bay - 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
<b>R thousand</b>												
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		65	27	-	5	5	5	240	5	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		3	-	6						
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		4	-	-	-	-	-	-	10	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		6	46	72	20	100	100	5	5	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		77	13	13	20	20	20	15	-	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		57	-	19	10	10	10	10	-	-
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected	Spatial integration		-	17	6	20	20	20	10	-	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		19	-							
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		327	121	84	112	149	149	100	90	-
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance		-	59	193	7	307	307	32	87	180
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		9 545	2 713	6 168	2 860	9 683	9 683	1 850	7 250	2 350
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		-	53	-	-	-	-	20	-	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		38	-	39						
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		53	-	50	5	5	5	5	7	-
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		50	10 394	723	275	2 031	2 031	20	3	3
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		1	-	-	3	3	3	3	3	3
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		2	4	3	5	5	5	5	5	5
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		27	4	-	-	-	-	5	5	5
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		130	291	837	2 533	1 257	1 257	1 268	1 373	1 438
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		719	21	36	140	142	142	58	-	-
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		190	3	78	6	6	6	65	-	-
Embed financial viability and sustainability through good financial management principles and practices	Responsive, accountable, effective and efficient local government	Governance		55	29	213	65	65	65	70	-	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		3	984	1 635	8	8	8	10	10	10
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		303	252	316	450	450	450	453	453	273

**RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)**

WC043 Mossel Bay - 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
<b>R thousand</b>												
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		–	4 745	15	300	300	300	1 000	110	1 100
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		617	791	651	1 700	1 702	1 702	4 250	4 600	4 850
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		902	3 635	988	1 300	2 203	2 203	2 600	2 443	2 248
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		–	20	16	25	25	25	–	–	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		–	284	–	–	–	–	–	–	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		1 713	2 005	300	100	100	100	100	2 500	10 000
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		48 507	53 430	121 713	165 538	163 658	163 658	55 896	32 992	37 815
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance		2 200	1 457	893	1 260	2 580	2 580	810	1 493	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		5 684	12 637	8 832	10 091	5 973	5 973	9 283	18 938	3 000
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		29 416	37 168	22 040	24 454	29 003	29 003	18 345	12 465	20 543
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		–	154	583	2 450	1 025	1 025	500	–	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		–	27 572	25 989	2 941	5 747	5 747	–	–	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		1 656	2 253	6 529	1 010	4 785	4 785	3 140	7 720	6 400
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		14 543	37 073	13 971	500	1 895	1 895	10 000	13 913	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		300	999	447	8 000	12 000	12 000	2 000	5 000	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		12 867	18 042	5 976	25 620	16 515	16 515	44 450	36 800	13 050
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		3 270	4 132	6 065	25 955	24 855	24 855	19 316	18 262	18 160
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		–	200	604	–	74	74	1 000	300	250
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		123	461	1 072	540	540	540	660	80	620
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		521	517	29	2 100	2 100	2 100	4 010	6 000	5 026
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		193	275	382	5 500	1 800	1 800	8 380	16 300	16 550
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		21	300	856	5 550	5 904	5 904	–	–	–
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		18 759	16 956	11 348	47 066	30 688	30 688	58 882	24 373	18 450
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		5 850	13 917	11 841	12 880	7 880	7 880	17 010	1 500	2 500

**RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)**

WC043 Mossel Bay - 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
<b>R thousand</b>												
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		23	-							
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected	Spatial integration		11	248	1 423	5 730	5 459	5 459	400	1 000	4 500
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		181	134	43	310	1 711	1 711	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		847	793	531	678	2 013	2 013	2 680	-	-
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		177	1 375	319	100	100	100	60	-	-
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected	Spatial integration		205	234	5 162	850	955	955	880	3 400	5 400
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		832	274	1 596	1 735	2 896	2 896	4 302	4 600	690
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		10 337	(14 791)	5 394	5 000	4 725	4 725	3 500	5 000	-
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected	Spatial integration		10	-	-	-	-	-	-	700	-
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		430	242	1 431	-	-	-	2 700	-	1 000
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected	Spatial integration		184	-	-	-	-	-	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		223	101	-	1 000	2 007	2 007	1 000	1 000	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		1 428	764	1 862	2 055	2 274	2 274	1 190	1 700	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		7 556	4 587	14 902	8 390	8 968	8 968	16 990	10 354	4 500
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		131	47	104	170	205	205	80	30	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		332	-	72	290	280	280	40	20	20
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		101	8	-	130	15	15	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		70	-	31	-	7	7	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		-	-	53	70	20	20	250	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		-	-	161	13	13	13	200	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		93	-	-	-	-	-	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		1	-	-	-	-	-	-	-	-
To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	A long and healthy life for all South Africans	Inclusion and access		3	-	-	-	-	-	-	-	-
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected	Spatial integration		-	-	-	60	60	60	-	-	-

**RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)**

WC043 Mossel Bay - 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	
<b>R thousand</b>													
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected	Spatial integration		87	95	231	630	100	100	605	10	-	
To maintain a skilled, capable and diverse workforce in a good working environment	Responsive, accountable, effective and efficient local government	Governance		6 024	1 844	35 251	1 530	2 969	2 969	3 650	4 430	-	
To manage land-use and development in line with the Spatial Development Framework	Environmental assets and natural resources that are well protected	Spatial integration		-	-	1 625							
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth		6 944	7 115	1 066	5 988	7 807	7 807	3 935	1 645	2 700	
To facilitate economic and tourism development to the benefit of the town and all residents	Decent employment through inclusive economic growth	Growth		-	-	-	348	348	348	1 000	1 000	-	
Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	An efficient, competitive and responsive economic infrastructure	Inclusion and access		29 480	92 270	20 494	8 850	6 765	6 765	2 500	830	610	
To render efficient environmental health and disaster management services	Environmental assets and natural resources that are well protected	Spatial integration		1 901	-	363	1 000	1 335	1 335	-	-	-	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access		69	47	71							
Embed good governance through sound administrative practices and improved stakeholder relations	Responsive, accountable, effective and efficient local government	Governance		-	-	-	-	50	50	160	-	-	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access		4 449	1 664	1 017	2 500	2 535	2 535	1 863	1 450	2 300	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access		2 781	3 025	2 612	2 617	2 593	2 593	2 455	219	-	
To provide efficient public safety and law enforcement services	All people in South Africa are and feel safe	Inclusion and access		8 805	890	1 916	1 463	1 544	1 544	448	1 101	200	
<b>Allocations to other priorities</b>			3										
<b>Total Capital Expenditure</b>				1	242 533	355 016	349 360	402 929	393 372	393 372	316 765	253 586	186 750

## Section 7 - Budget-related Policies overview and amendments

### OVERVIEW OF BUDGET-RELATED POLICIES

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the Annual Budget of the municipality. These policies are necessary for effective financial management and the achievement of the priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process. Below is a list of the budget-related policies, including the purpose, last approval date of the policy and if any amendments need to be approved by Council.

<i>Policy name</i>	<i>Purpose of Policy (what is included in the policy)</i>	<i>Last approved</i>	<i>Amendments to be approved (YES/NO)</i>
<b>Asset management policy</b>	Includes capitalisation benchmarks, depreciation norms, and maintenance requirements	05/2025	YES
<b>Borrowing, Funding and Reserve policy</b>	This policy sets out all conditions under which the municipality will be entitled to obtain debt. It provides guidance on the funding of the budget as well as the conditions under which the reserves must be operated	05/2025	YES
<b>Budget policy</b>	This policy strives to set out the budgeting principles and responsibilities as well as the process of transferring an approved budgetary provision from one operating cost element or capital project to another during a municipal financial year	05/2025	YES
<b>Cash Management and Investments policy</b>	Deals with the treatment of cash receipts and the investing of available cash both short and long-term.	05/2025	YES
<b>Cost Containment Policy</b>	The purpose of this policy is to within the framework of the Constitution direct the Municipality on cost containment measures that must be implemented to ensure that resources of the Municipality are used effectively, efficiently and economically.	05/2025	YES
<b>Customer care, Indigent, Credit control, Debt collection and Tampering policy</b>	Sets a revenue collection target and outlines how the municipality will act against defaulters; Specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents	05/2025	YES
<b>Expenditure policy</b>	Guidelines on expenditure procedures, stipulations of payments, process to follow when unauthorised, irregular, fruitless & wasteful expenditure occurs	05/2025	YES
<b>Incentive Policy</b>	The purpose of this policy is to attract additional sustainable industrial or service-related investments into the municipality thus generating employment opportunities and providing backward and forward linkages among industries within the region. The policy further specifies the qualification criteria that investors would have to comply with to be considered  for incentives.	05/2025	NO

<b>Liquidity policy</b>	This policy provides the minimum risk management measures that must be implemented and adhered to, to ensure that its current and future liquidity position is managed in a prudent manner	05/2025	NO
<b>Rates Policy</b>	Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements	05/2025	YES
<b>Short term Insurance policy</b>	<p>The purpose of this policy is to set out a legislative framework in order to comply with asset management requirements, especially regarding the safeguarding and risk management thereof;</p> <p>Ensuring that the general public's rights and obligations when lodging a public liability claim is spelt out; and</p> <p>Set out the role and responsibilities of Councillors and officials regarding safeguarding of assets and insurance processes.</p> <p>In general, the object of this policy is to ensure sound and sustainable financial management within Mossel Bay Municipality.</p>	05/2025	NO
<b>Supply Chain Management Policy</b>	Demand, acquisition, disposal and logistics around the procurement of goods and services	05/2025	YES
<b>Preferential Procurement Policy</b>	This policy strives to ensure that the objectives for uniformity in the supply chain management systems between Municipalities/Municipal entities, is not undermined and that consistency with the SCM and LED policies in line with sections 152(1)(c) and 152(2). It provides for categories of preference in awarding of bids, for advancement of persons or categories of persons disadvantaged by unfair discrimination and clarify the mechanisms how.	05/2025	YES
<b>Tariff Policy</b>	Prescribes uniform tariff structures on the levying of fees for municipal services provided	05/2025	YES
<b>Municipal Development Charges Policy</b>	This policy regulates the Development Charges. Development Charge is a once-off infrastructure access fee imposed by a municipality on a developer as a condition of approval of a land development that will result in an intensification of land use and an increase in the use of or need for municipal engineering services infrastructure.	05/2025	YES
<b>Asset Disposal Policy</b>	The purpose of the Asset Disposal Policy is to provide a framework for the disposal of the municipality's assets that are not needed to provide the minimum level of basic municipal services and that are surplus to the municipality's requirements.	NEW	YES

The above-mentioned policies are attached to the budget documentation as Annexure B.

## KEY AMENDMENTS TO BUDGET-RELATED POLICIES

The key amendments to budget related policies are highlighted below per policy. **The wording highlighted in BLUE is where information is added and in RED is information that is deleted from the policy.**

### 1. ASSET MANAGEMENT POLICY

#### 2. BACKGROUND

2.5. Statutory provisions exist to protect public property against arbitrary and inappropriate management or disposal by **a local local** government.

#### 3. DEFINITIONS

- a) **“Infrastructure assets” is an accounting subgroup of Property, plant and equipment** which is defined as those capital assets that form part of a network in delivering basic services to consumers, e.g. electricity transformers which form part of an electricity network. General characteristics of infrastructure assets are that they are:
- i) part of a system or network;
  - ii) specialised in nature and do not have alternative uses;
  - iii) immovable; and
  - iv) subject to constraints on disposal.

An easy way to determine whether an asset represents infrastructure is to determine whether more than one consumer will be affected when the service is not rendered. When more than one consumer is affected, the asset will usually qualify as infrastructure. When only one customer is affected the asset most probably does not represent **infrastructure infrastructure**, e.g. a delivery vehicle;

#### 4. STATUTORY AND REGULATORY FRAMEWORK

4.1. This policy must comply with all relevant legislative requirements including:

- a) The Constitution of the Republic of South Africa, 1996;
- b) Municipal Structures Act, Act 117 of 1998;
- c) Municipal Systems Act, Act 32 of 2000;
- d) Division of Revenue Act (enacted annually); and the
- e) Municipal Finance Management Act, Act 56 of 2003.

#### 5. RESPONSIBILITIES AND ACCOUNTABILITIES

5.6. The Senior Managers must take all reasonable steps to ensure that:

m) It must always be the intention to recover the actual direct costs incurred encounter by the Municipality, in the case where there is an underwriting policy in place the actual direct cost is the excess payable by the Municipality and in the all-other cases of damage it is the full direct costs;

#### 6.4. DISPOSAL OF CAPITAL ASSETS

6.4.1. The municipality has a separate asset disposal policy, please refer to the most recent version in this regard. The municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services, unless such capital asset is obsolete or surplus to requirements or beyond a state of good repair or being replaced and provided that the delivery of the minimum level of basic municipal services is not compromised as a result of the disposal of the capital asset.

6.4.2. The municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated above or moveable capital assets having an estimated carrying value above R50 000, but only after the Council, in a meeting open to the public:

- a) Has decided on reasonable grounds that the capital asset is not needed to provide the minimum level of basic municipal services; and
- b) Has considered the fair market value of the capital asset and the economic and community value to be received in exchange for the capital asset.

6.4.3. The decision that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that capital asset has been sold, transferred, or otherwise disposed of.

6.4.4. The disposal of an item of capital assets must be fair, equitable, transparent, competitive, and cost effective and comply with a prescribed regulatory framework for municipal supply chain management and the Supply Chain Management Policy of the municipality.

6.4.5. The transfer of capital assets to another municipality, municipal entity, national department, or provincial department is excluded from these provisions, provided such transfer is being done in accordance with a prescribed regulatory framework.

6.4.6. The disposal of moveable capital assets up to a carrying amount of R 50 000 may be authorised under delegated powers by the Accounting Officer after taking the above-mentioned conditions into account.

## **6.5. DISPOSAL OF IMMOVABLE CAPITAL ASSETS**

### **6.5.1 PURPOSE**

To give effect to disposal of immovable capital assets in terms of:

6.5.1.1 the Municipal Asset Transfer Regulations, subject to sections 14 and 90 of the MFMA; and

6.5.1.2 Regulation 40 of the Supply Chain Management Regulations which requires an effective system for the disposal or letting of assets including unserviceable, redundant, or obsolete assets; and

6.5.1.3 Paragraph 45 of the Municipality’s Supply Chain Management Policy.

### **6.5.2. LEGAL FRAMEWORK**

In terms of Section 14 of the MFMA –

6.5.2.1 A Municipality may not transfer ownership resulting from a sale, or transaction or otherwise permanently dispose of an immovable capital asset needed to provide the minimum level of basic services.

6.5.2.2 a Municipality may transfer ownership or otherwise dispose of an immovable capital asset only after the municipal council in a meeting open to the public has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services and has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

6.5.2.3 a decision by a municipal council that a specific immovable capital asset is not needed to provide the minimum level of basic municipal services may not be reversed by the Municipality after that asset has been sold, transferred, or otherwise disposed of.

6.5.2.4 Any transfer of ownership of an immovable capital asset must be fair, equitable, transparent, competitive, and consistent with the supply chain management policy.

6.5.3 In terms of the Supply Chain Management Regulations immovable property may be sold only at market-related prices except when the public interest or plight of the poor demands otherwise;

6.5.4 In terms of the Supply Chain Management Regulations immovable property is let at market-related rates except when the public interest or plight of the poor demand otherwise and all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed.

6.5.5 The transfer and permanent disposal of non-exempted and exempted immovable capital assets and granting of rights to use, control or manage municipal immovable capital assets are guided by the Municipal Asset Transfer Regulations.

6.5.6 That in the event where any official or political office bearer applies to acquire immovable capital assets for their own private use whether by means of transfer, permanent disposal or the granting of rights to use, manage or control immovable capital assets a competitive bidding process will be followed.

### **6.5.7 TRANSFER AND PERMANENT DISPOSAL OF IMMOVABLE CAPITAL ASSETS**

#### **6.5.7.1 HIGH VALUE IMMOVABLE CAPITAL ASSETS (DISPOSAL)**

A. Pro-active disposal

(Reg 5) Committee > Mayoral Committee > Council > (Reg 6) Advertisement > (Reg 7) Committee > Mayoral Committee > Council > Competitive bidding process

6.5.7.1.1 A pro-active disposal is a disposal following the identification of an immovable capital asset by the Municipality to be disposed of by means of a competitive bidding process.

B. Re-active disposal

(Reg 5) Committee > Mayoral Committee > Council > (Reg 6) Advertisement > (Reg 7) Committee > Mayoral Committee > Council > Competitive bidding process

6.5.7.1.2 A re-active disposal is a disposal following an application by a prospective purchaser/investor to purchase an immovable capital asset as identified by the prospective purchaser.

6.5.7.1.3 That the market value of high value municipal capital assets be set at a threshold which is equal to the lesser of R50 million or 1% of the total value of the capital assets of the municipal council as determined from the latest available audited financial statements of the municipality

6.5.7.1.4 When a public participation process is conducted for a high value immovable capital asset it is deemed to be done in terms of Regulation 6 of the Municipal Asset Transfer Regulations and in accordance with Section 21A of the Municipal Systems Act.

6.5.7.1.5 In order for Council to provide authorisation for a public participation process the council item must include information as required in terms of Regulation 5(3)(b) of the Municipal Asset Transfer Regulations.

6.5.7.1.6 In order for Council to consider any proposed transfer or disposal of any immovable capital asset the council item must include information as required in terms of Regulation 7 of the Municipal Asset Transfer Regulations.

6.5.7.1.7 A high-value immovable capital asset disposal will be by means of competitive bidding process and a competitive bidding is deemed to be disposal by means of tender or auction.

#### **6.5.7.2 LOWER VALUE IMMOVABLE CAPITAL ASSETS (DISPOSAL)**

##### **A. Pro-active disposal**

(Reg 5) Committee > Mayoral Committee > Council > (Section 21 and 21A Systems Act)

Advertisement > (Reg 7) Committee > Mayoral Committee > Council > Competitive bidding process

6.5.7.2.1 A pro-active disposal is a disposal following the identification of an immovable capital asset by the Municipality to be disposed of by means of a competitive bidding process.

6.5.7.2.2 Competitive bidding is deemed to be disposal by means of tender or auction.

##### **B. Re-active disposal**

(Reg 5) Committee > Mayoral Committee > Council > (Section 21 and 21A Systems Act)

Advertisement > (Reg 7) Committee > Mayoral Committee > Council

6.5.7.2.3 A re-active disposal is a disposal following an application by a prospective purchaser/investor to purchase an immovable capital asset as identified by the prospective purchaser.

6.5.7.2.4 A Lower Value Immovable Capital Asset in relation to an immovable capital asset of a municipality means that the fair market value of the capital asset is less than that determined in Paragraph 6.5.7.1.3

6.5.7.2.5 When a public participation process is conducted for a lower value immovable capital asset it is deemed to be done in terms of Section 21, and in accordance with Section 21A of the Municipal Systems Act.

6.5.7.2.6 The application and the intended terms and conditions of a re- active disposal will be made known by means of a public notice in which

i) interested or affected parties are invited to submit any objections, comments, or representations in respect of the proposed re-active disposal; and

ii) interested or affected parties are invited to submit similar or alternative proposals for the purchase and development of the disposal.

6.5.7.2.7 In order for Council to provide authorisation for a public participation process the council item must include information as required in terms of Regulation 5 of the Municipal Asset Transfer Regulations.

6.5.7.2.8 In order for Council to consider any proposed transfer or disposal of any immovable capital asset the council item must include information as required in terms of Regulation 7 of the Municipal Asset Transfer Regulations.

6.5.7.2.9 Following the process in terms of a re-active disposal as determined above and Council is satisfied that the disposal will be beneficial and will contribute to economic development, Council may resolve to dispose of the immovable capital asset directly to the prospective purchaser/investor and this will be deemed to be fair, equitable, transparent, competitive and cost effective.

6.5.7.2.10 The disposal of the immovable capital asset in terms of a re-active disposal to the prospective purchaser as stated above will be construed as the framework within which direct negotiations for the transfer or disposal will take place.

### **6.5.8 GRANTING OF RIGHTS TO USE, CONTROL AND MANAGE IMMOVABLE CAPITAL ASSETS**

6.5.8.1 Immovable Capital Assets more than R10 Million with rights longer than three years (> R10 Million And > 3 Years) Right to Use, Control or Manage (Leases, Servitudes, Management Agreements.)

A. Pro-active lease / right to use or manage

Committee > Mayoral Committee (Reg 34) > Council > Advertisement (Reg 35) > Committee > Mayoral Committee (Reg 36) > Council > Competitive bidding process

B. Re-active lease / right to use or manage

Committee > Mayoral Committee (Reg 34) > Council > Advertisement (Reg 35) > Committee > Mayoral Committee (Reg 36) > Council > Competitive bidding process

6.5.8.2 A proactive consideration of proposals to grant rights to use, control or manage immovable capital assets is the granting of a right following the identification of an immovable capital asset by the Municipality to be used, controlled or managed by means of a competitive bidding process.

6.5.8.3 A re-active consideration of proposals to grant rights to use, control or manage immovable capital assets following an application by a prospective lessee to use, control or manage that an immovable capital asset as identified by the prospective lessee.

6.5.8.4 When a public participation process is conducted it is deemed to be done in terms of Regulation 35 of the Municipal Asset Transfer Regulations and in accordance with Section 21A of the Municipal Systems Act.

6.5.8.5 In order for the council to provide authorisation for a public participation process the council item must include information as required in terms of Regulation 34 of the Municipal Asset Transfer Regulations.

6.5.8.6 In order for the council to consider any proposed granting of rights to use, control or manage any immovable capital asset the council item must include information as required in terms of Regulation 36 of the Municipal Asset Transfer Regulations.

6.5.8.7 Competitive bidding is deemed to be the granting of a right to use, control or manage and immovable capital asset by means of a tender process.

6.5.9 Immovable Capital Assets not more than R10 Million and rights longer than Three Years (<R10 Million And > 3 Years):

6.5.10 Immovable Capital Assets not more than R10 Million and rights not longer than Three Years (< R10 Million And < 3 Years):

6.5.11 Immovable Capital Asset of more than R10 Million and rights not longer than Three Years (>R10 Million And < 3 Years):

A. Pro-active lease / right to use or manage

Committee > (Reg 34) Mayoral Committee > Council > (Section 21 and 21 A of the Systems Act) Advertisement > Committee > (Reg 36) Mayoral Committee > Council > Competitive bidding process

B. Re-active lease / right to use or manage

Committee > (Reg 34) Mayoral Committee > Council > (Section 21 and 21A Systems Act)

Advertisement > Committee

> (Reg 36) Mayoral Committee > Council

6.5.12 A proactive consideration of proposals to grant rights to use, control or manage immovable capital assets is the granting of a right following the identification of an immovable capital asset by the Municipality to be used, controlled or managed by means of a competitive bidding process.

6.5.12.1 In order for the council to provide authorisation for a public participation process the council item must include information as required in terms of Regulation 34 of the Municipal Asset Transfer Regulations.

6.5.12.2 When a public participation process is conducted it is deemed to be done in terms of Sections 21 and 21A of the Municipal Systems Act.

6.5.12.3 In order for the council to consider any proposed granting of rights to use, control or manage any immovable capital asset the council item must include information as required in terms of Regulation 36 of the Municipal Asset Transfer Regulations.

6.5.13 A reactive consideration of proposals to grant rights to use, control or manage immovable capital assets following an application by a prospective lessee to use, control or manage that an immovable capital assets as identified by the prospective lessee.

6.5.14 Following the process in respect of re-active considerations as determined above and Council is satisfied that the granting of a right to use, control or manage will be beneficial and will contribute to economic development, Council may resolve to grant a right to use, control or manage the immovable capital asset directly to the prospective lessee and this will be deemed to be fair, equitable, transparent, competitive and cost effective.

6.5.15 The granting of a right to use, control or manage the immovable capital asset to the prospective lessee in respect of re-active considerations will be construed as the framework within which direct negotiations for the granting of rights to use, control or manage will take place.

6.5.16 Immovable Capital Assets not more than R1 Million and rights not longer than 3 Years

A. Pro-active lease / right to use or manage

Delegated Authority: Municipal Manager > Advertisement > Delegated Authority: Municipal Manager > Competitive Bidding Process > Notification to Council

B. Re-active lease/ right to use or manage

Delegated Authority: Municipal Manager > Advertisement > Delegated Authority: Municipal Manager > Notification to Council

6.5.17 A proactive consideration of proposals to grant rights to use, control or manage immovable capital assets is the granting of a right following the identification of an immovable capital asset by the Municipality to be used, controlled or managed by means of a competitive bidding process.

6.5.18 A re-active consideration of proposals to grant rights to use, control or manage immovable capital assets following an application by a prospective lessee to use, control or manage that an immovable capital asset as identified by the prospective lessee

6.5.19 That in terms of Regulation 34(4) provision is made in the current system of delegations that the Municipal Manager be authorised to approve the public participation process for granting of rights to use, manage or control capital assets not exceeding R1 million and for a period not longer than 3 years.

6.5.20 That Council delegates to the Municipal Manager its power to approve the granting of rights to use, manage or control capital assets not exceeding R1 Million and for a period not longer than 3 years.”

#### **6.6 RINGFENCED PROPERTY DEVELOPMENTS**

6.6.1 Funding of ringfenced property developments by the Municipality by funding the development of earmarked properties to be sold for business/industrial/airfield purposes by means of Capital Replacement Reserve Funds.

6.6.2 The full development costs of the properties be determined and that it forms the basis for the selling of the erven (no erven are to be sold at a price lower than cost of development) and that it be recovered from the selling of the erven.

6.6.3.1 To ensure a fair, equitable, transparent, and competitive process is followed, the development (project) will be subject to the prescribed public participation process in terms of the Asset Transfer Regulations as contained in the Supply Chain Management and Asset Management Policy.

6.6.3.2 That in order to ensure competitiveness:

a) a public participation process be followed regarding the proposed development (project);

b) if Council resolves to proceed with the development (project) an opportunity be granted to all interested parties to purchase erven in the development (project) for a period of thirty (30) days.

c) it be made public by means of marketing as determined by Council.

d) in the event where more than one (1) party is interested in the same property during this period, a competitive bidding process (at a reserve price as determined in 6.6.2 above) be followed by means of auction or tender.

e) following this process, the remaining erven of the development (project) be sold on a first come, first served basis.

f) This will be deemed to be a competitive process.

6.6.4 The market-related price for land to be developed may be reduced in terms of criteria set for each project (development) as the promotion of economic development and the creation of job opportunities is considered to be in the public interest.

6.6.5 At the completion of each development, a full report with disclosure of the reconciled set of accounts for the development must be submitted to Council.

6.6.6 The net proceeds of each development remain in the general Capital Replacement Reserve for the purposes of further developments.

6.6.7 The council may resolve to allocate the net proceeds of a development to a Development Fund, which must be a fund within the Capital Replacement Reserve.

6.6.8 Each proposed ringfenced development must include a full proposal with regard to the provision of services.

6.6.9 Each proposed ringfenced development must be referred separately to Council for consideration with specific recommendations regarding that development.

#### **6.7 6.5. ACQUISITION OF IMMOVABLE PROPERTY FOR MUNICIPAL PURPOSES**

6.7.1. 6.5.1. This section of the Policy regulates the internal procedure within the Municipality for the acquisition by the Municipality of Immovable Property for municipal purposes.

6.7.2. 6.5.2. The Municipality may acquire Immovable Property and rights in Immovable Property by purchase, expropriation, donation or otherwise.

6.7.3. 6.5.3. The Municipal Manager undertakes the acquisition (purchase or expropriation) of Immovable Property (land and buildings) and rights in Immovable Property (servitudes) for

municipal purposes on behalf of all the Municipality's service departments, except Housing, and is mandated to negotiate market related offers for such land and servitudes.

**6.7.4 6.5.4.** The Municipal Manager is required to confirm and obtain the Council's approval that the acquisition is required for an approved municipal project and that funding has been approved on an approved budget for the payment of the purchase price and the costs that the Municipality will incur when transferring the land or registering the rights in the name of the Municipality in the Deeds Registry.

**6.7.5 6.5.5.** The Municipality will purchase or expropriate the land, building or servitude at the market value of the land, building or servitude as determined by a professional valuer or at such lesser amount as may be agreed to by the seller after final approval by the Municipal Council.

**6.7.7 6.5.6.** In the case of an expropriation the compensation payable for the land, buildings or servitude shall be determined in accordance with prescripts of the legislation in terms of which the land or servitude was expropriated.

**6.7.8 6.5.7.** Once the Immovable Property has been acquired, it will be reserved for the municipal purpose for which it was acquired and recorded on the asset register.

#### **6.8 6.6. LOSS, THEFT, DESTRUCTION, OR IMPAIRMENT OF CAPITAL ASSETS**

**6.8.1. 6.6.1.** Every manager shall ensure that any incident of loss, theft, destruction, or material impairment of any capital asset controlled or used by the department in question is promptly reported in writing to the Chief Financial Officer, to the internal auditor, and – in cases of suspected theft or malicious damage – also to the South African Police Services.

## **7.2. PHYSICAL CONTROLS AND MANAGEMENT**

### **7.2.3. Depreciation Start Date**

This date is the point of time when the capital asset has been received or when the capital asset is ready for use, whichever the latest date is and will be the date when the capital asset starts to depreciate.

### **7.3.2. Relocation or Reassignment of Capital assets**

7.3.2.2. In the case of capital assets such as vehicles being utilised in the normal course of operations away from its base, such reporting is not necessary if the cost centre and/or the person responsible do not change.

## **7.4. VERIFICATION OF CAPITAL ASSETS**

7.4.1. Senior managers and his/her delegated officials responsible for capital assets must ensure that all movable capital assets are adequately barcoded, if practical.

7.4.2. Any dislodgement of barcodes must promptly be reported to the asset section for replacement.

**7.4.1. 7.4.3.** The Chief Financial Officer shall ensure that at least annually, a complete physical verification of all movable capital assets is undertaken.

**7.4.2. 7.4.4.** A rotational plan of verification of immovable assets will be developed and implemented, starting with Land, Intangible assets, Investment Property, Heritage assets and then follow the alphabetical order of the accounting reporting groups as per the annual financial statements.

**7.4.3. 7.4.5.** The results of such verification shall be reported to the Chief Financial Officer in the format as required by the Chief Financial Officer.

**7.4.4. 7.4.6.** The annual moveable asset verification should be conducted between the periods February to April with the verification report reaching the Chief Financial Officer by not later than 31st May.

## 8.2. CAPITAL ASSET MANAGEMENT PLANS

8.2.2. The capital asset management plan must at least cover the following aspects:

h) Monitoring and Improvement Programs

This section must deal with the physical condition **assessments; assessments**, measurement of functional effectiveness and effective utilisation. It also must address the economical financial viability by monitoring operational expenses and include the timetable for review of the asset management plans.

8.2.3. The operational and capital budgets are the short to **medium term medium-term** financial plan for implementing the capital asset management plans

## 8.3. REPORTING ON IMPEDING ISSUES

8.3.1. Each Senior Manager shall report to the Accounting Officer on issues that will significantly impede the capacity for capital assets to provide the required level of service or economic benefit. Refer to section 10.09 for the accounting of impairment of capital **assets assets**.

## 10.4 DEPRECIATION

10.4.3 The depreciable amount of a capital asset is determined after deducting the residual value of the capital asset. In practice, the residual value of a capital asset is often insignificant and therefore immaterial in the calculation of the depreciable amount. It is always the intention of the Municipality except in the case of vehicles to use the capital asset **till until** it has no value.

10.4.4 When the benchmark treatment is adopted and the residual value is likely to be significant, the residual value is estimated at the date of acquisition. The estimate is based on the residual value prevailing at the date of the estimate for similar capital assets that have reached the end of their useful **lives lives** and have operated under conditions like those under which the capital asset will be used.

## 10.5 INITIAL DETERMINATION OF USEFUL LIFE

10.5.3 A schedule of useful initial expected **lives lives** is included as Annexure A. The indicative **lives lives** as included in the guide must be viewed as providing the maximum useful life only. This is because capital assets life expectancy may vary.

## 10.8 SUBSEQUENT EXPENDITURE ON CAPITAL ASSETS

10.8.1 Subsequent expenditure relating to an item that has already been capitalised must be added to the carrying amount of the asset when such expenditure will increase the remaining useful life of the asset or increase the efficiency of the asset and result in financial or service delivery **benefits benefits**.

## 10.9 IMPAIRMENT LOSSES

10.9.2 The external indicators are:

a) The demand or the need for services provided by the capital asset has ceased or is about to cease. For example, the need for a service (provided by that capital asset) has ceased because the parties to whom the service was provided have obtained **its their** own capital assets to perform the service. Another example may be where the demand for the service has decreased due to adverse economic conditions in the country;

## 10.10 ACCOUNTING TREATMENT ON DISPOSAL

10.10.1 A capital asset should be derecognised from the financial records and capital asset register on disposal when no future economic benefits or potential service delivery are expected from its existence.

10.10.2 Gains or losses arising from the disposal of a capital asset should be determined as the difference between the actual net disposal proceeds and the carrying amount of the capital asset

and should be recognised as revenue (gain) or expense (loss) (against the relevant department) in the Statement of Financial Performance.

10.10.3 All proceeds realised on the alienation of capital assets shall only be appropriated annually to the municipality's Capital Replacement Reserve in terms of the approved funding and reserves policy of the Council.

#### 10.11 10.10 REINSTATEMENT, MAINTENANCE AND OTHER EXPENSES

10.11.1 10.10.1 Only expenses incurred in the enhancement of a capital asset (in the form of improved or increased services or benefits flowing from the use of such assets) or in the material extension of the remaining useful life of a capital asset shall be capitalised. This will not include expenditure to achieve the initial expected performance or useful life of thea capitalasset capital asset.

10.11.2 10.10.2 Expenses incurred in the maintenance or reinstatement of a capital asset shall be considered as operating expenses incurred in ensuring that the initial useful life of the asset concerned is attained, and shall not be capitalised, irrespective of the quantum of the expenses concerned.

10.11.3 10.10.3 Expenses which are reasonably ancillary to the bringing into operation of a capital asset may be capitalised.

10.11.4 10.10.4 Expenses that are viewed as elements of cost include:

- a) Purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management; and
- c) the costs of dismantling and removing the item and restoring the site on which it is located, the obligation which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

10.11.5 10.10.5 The diagram below will assist in distinguishing capital expenditure from maintenance expenditure:

#### 10.12 10.11 CAPITAL ASSETS HELD UNDER LEASES

10.12.1 10.11.1 Finance leases are leases that transfertransfer substantially all risks and rewards incidentally to the ownership of a capital asset from the lessor to the lessee. Title may or may not eventually be transferred.

10.12.2 10.11.2 Capital assets held under finance leases are capitalised by the municipality and reflected as such in the Capital Asset Register. It must be recognised at the amount equal to the lower of the fair value of the capital assets at date of inception of the lease or the present value of the minimum lease payments.

10.12.3 10.11.3 The asset is then depreciated over its expected useful life.

10.12.4 10.11.4 Operating leases are those leases which do not fall within the scope of the above definition of finance leases. Operating lease rentals are expensed as they become due. Assets under operating leases are not accounted for in the capital asset register.

### **10.13 10.12 INVESTMENT PROPERTY**

10.13.1 10.12.1 Investment assets shall be accounted for in terms of GRAP 16 and shall not be classified as property, plant, and equipment for purposes of preparing the municipality's financial statements.

10.13.2 10.12.2 Investment properties will be accounted for on the cost model basis.

10.13.3 10.12.3 Investment assets comprise of land or buildings, or both held by the municipality, as owner or as lessee under a finance lease, to earn rental revenues or for capital appreciation or where no decision regarding future use has been taken.

10.13.4 10.12.4 Investment assets shall be recorded in a separate section of the capital assets register in the same manner as other capital assets.

10.13.5 10.12.5 Investment assets shall depreciate where applicable Investment assets shall be recorded in the financial statements at cost less accumulated depreciation and impairments.

### **10.14 10.13 CAPITAL ASSETS TREATED AS INVENTORY**

10.14.1 10.13.1 Any land and/or buildings owned or acquired by the municipality with the intention of reselling such property in the ordinary course of business, or any land and/or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of reselling it in the ordinary course of business, shall be accounted for as inventory, and not included in either property, plant and equipment or investment property in the municipality's financial statements.

### **10.15 10.14 HERITAGE ASSETS**

10.15.1 10.14.1 Heritage assets are defined as capital assets that have a cultural, environmental, historical, natural, scientific, technological, or artistic significance and are held indefinitely for the benefit of present and future generations.

10.15.2 10.14.2 Heritage assets will be accounted for on a cost model basis. Where a heritage asset is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.

10.15.3 10.14.3 Heritage assets will not be depreciated.

10.15.4 10.14.4 Senior Managers must assess at each reporting date whether there is an indication of impairment present.

10.15.5 10.14.5 In assessing an indication that an asset may be impaired, the Senior Manager must consider, as a minimum, the following indications:

10.15.5.1 10.14.5.1 External sources of information:

- a) During the period, a heritage asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use; and
- b) The absence of an active market for a revalue heritage asset.

10.15.5.2 10.14.5.2 Internal sources of information:

- a) a) Evidence is available of physical damage or deterioration of a heritage asset; and
- b) b) A decision to halt the construction of the heritage asset before it is complete or in a usable form. For financial statements purposes, the existence of such heritage assets shall be disclosed by means of an appropriate discloser note.

#### **10.16 WRITE-OFFS OF CAPITAL ASSETS**

10.16.1 A capital asset item shall be written off only on the recommendation of the Senior Manager controlling or using the capital assets concerned, provided it has been submitted to the Chief Financial Officer.

10.16.2 In instances where the physical existence is non-existent, or the ownership has been transferred as a result of an insurance claim to the insurer or the infrastructure has been replaced without the possibility of any proceeds or similar instances the Chief Financial Officer must prepare a report to the Accounting officer for disposal in terms of Sect 14 of the MFMA.

10.16.3 Every Senior Manager or his/her delegated official shall at least report to the Chief Financial Officer or his/her delegated official no later than the 31 October of each financial year any capital asset which such a manager wishes to have written off, stating in full the reason for such recommendation.

10.16.4 The Chief Financial Officer or his/her delegated official shall consolidate all such reports and shall submit a recommendation to the Accounting Officer of the municipality on the capital assets to be written off.

10.16.5 The only reasons for writing off capital assets, other than the alienation of such capital assets, shall be the loss, theft, or destruction of the item/s in question.

#### **10.17 10.15 AGRICULTURAL ASSETS**

10.17.1 10.15.1 Accounting for such capital assets shall take place in accordance with the requirements of GRAP 27.

10.17.2 10.15.2 The Chief Financial Officer, in consultation with the Senior Managers concerned, shall ensure that all such capital assets, such as livestock and crops, are valued at 30 June each year at fair value, less estimated cost of disposal.

10.17.3 10.15.3 Such a valuation shall be undertaken by a valuer specialising in the valuation of the type of agricultural assets concerned.

10.17.4 10.15.4 Any losses on such valuation shall be debited to the department concerned as an operating expense, and any increase in the valuation shall be credited to the department concerned as operating revenue.

10.17.5 10.15.5 If any such asset is lost, stolen, or destroyed, the matter shall be reported in writing by the Senior Manager concerned in the same manner as though the capital asset were an ordinary capital asset.

10.17.6 10.15.6 Records reflecting the details of agricultural capital assets shall be kept in a separate section of the capital asset register or in a separate accounting record and such details shall reflect the information which the Chief Financial Officer, in consultation with the Senior Manager concerned, deems necessary for accounting and control purposes.

#### **10.18 10.16 LIVING AND NON-LIVING RESOURCES**

10.18.1 10.16.1 Accounting for such capital assets shall take place in accordance with the requirements of GRAP 110.

10.18.2 10.16.2 Non-living resources, other than land, are not recognised as capital assets. Required information is disclosed in the notes to the annual financial statements.

10.18.3 10.16.3 A living resource is recognised as a capital asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

10.18.4 10.16.4 Living Resources that qualifies for recognition as a capital asset is measured at its cost.

**10.18.5 10.16.5** Living Resources shall depreciate, where applicable, and shall be recorded in the financial statements at cost less accumulated depreciation and impairments.

**10.18.6 10.16.6** If any such asset is lost, stolen, or destroyed, the matter shall be reported in writing by the Senior Manager concerned in the same manner as though the capital asset were an ordinary capital asset.

**10.18.7 10.16.7** Records reflecting the details of living resources shall be kept in a separate section of the capital asset register or in a separate accounting record and such details shall reflect the information which the Chief Financial Officer, in consultation with the Senior Manager concerned, deems necessary for accounting and control purposes.

## **2. BORROWING, FUNDS AND RESERVES POLICY**

No amendments proposed

## **3. BUDGET POLICY**

### **1. DEFINITIONS**

“**Adjustments Budget**” means a budget as described in Section 28 of the MFMA, and in terms of Part 4 of the Municipal Budget and Reporting Regulations;

“**IDP**” is an acronym for [the Integrated Development Plan](#)

### **2. INTRODUCTION**

2.2. This policy must be read, analysed, explained, interpreted, implemented and understood against this legislative background. The budget is a tool for planning and control, and it plays a critical role in an attempt to realise diverse community needs. Central to this, the formulation of a municipality budget must take into account the government’s macro-economic and fiscal policy fundamentals.

### **4. BUDGETING PRINCIPLES**

4.1. The municipality shall not budget for a cash deficit and should also ensure that revenue projections in the budget are **realisticrealistic**, taking into account actual collection levels.

### **9. BUDGET PREPARATION PROCESS**

#### **9.1. FORMULATION OF THE BUDGET**

9.1.1. The Accounting **OfficerOfficer**, with the assistance of the Chief Financial **OfficerManager** and the Manager responsible for [the IDP](#), shall draft an IDP and Budget process plan with timetables for the municipality, including municipal entities for the ensuing financial year.

9.1.3. The IDP and Budget process plan shall indicate the key deadlines for the review of the IDP, **as well** the preparation of the medium-term revenue and expenditure framework budget and the revision of the annual budget. Such target dates shall follow the prescriptions of the MFMA, Municipal Budget and Reporting Regulations and the guidelines set by National Treasury.

#### **9.2. PUBLIC PARTICIPATION PROCESS**

9.2.1. Immediately after the draft annual budget has been tabled, the municipality must convene public participations meetings on the draft budget during April and early May of each year and invite the public and stakeholder organisations to make **representationrepresentations** at these meetings and to submit comments in response to the draft budget.

### **10. CAPITAL BUDGET**

#### **10.2. BUDGET PRINCIPLES**

10.2.1. Expenditure **ofon** a project shall be included in the capital budget if it meets the **dfbn** [definition](#) of a capital asset.

10.2.5. The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and **has** not been committed for other purposes.

10.2.6. With regard to the compilation of the capital budget:

10.2.6.1. The outer years (**year**years 2 and 3) as approved with the previous Medium-term Revenue and Expenditure Framework (MTREF) will be utilised as the departure point.

10.2.7. No budget will be allocated for capital projects unless the project is included in the IDP and when it relates to infrastructure projects, as defined in SIPDM, gate 4 compliance is a prerequisite for inclusion in the capital budget, for any other project the minimum requirement is a project initiation report with all details as prescribe by the Budget Office, which include:

10.2.7.1. A cost analysis that must **indicated****indicate** the financial viability of the project, and

### **11. OPERATING BUDGET**

11.1. Non-capital expenditure funded from grants must be budgeted as per the normal **classification****classification**, for example contracted services, inventory consumed etc. an amount equal to the amount spent will be recognised as revenue as per the next section in the operating revenue budget. The fund segment in these instances must be transfers and subsidies.

11.6. Non-capital expenditure funded from grants must be budgeted as per the normal classification, for example contracted services, inventory consumed etc. an amount equal to the amount spent will be recognised as revenue as per the next section in the operating revenue budget. The fund segment in these instances must be transfers and subsidies.

### **12. UNSPENT FUNDS AND ROLL-OVER OF BUDGET**

12.3.3. The relevant Senior Manager must provide a detailed report providing the reasons for non-compliance **to****with** the deadline of 30th June as proof and to substantiate 12.3.2 above; and

### **13. VIREMENT REQUIREMENTS**

13.4. In terms of Section 17 of the MFMA, a municipality's budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets.

#### **13.13. OPERATING BUDGET VIREMENTS:**

13.13.3. Employee Related Cost / Remuneration of Councillors

13.13.3.1.1. If the relevant senior manager can **proof****prove** that no future budgetary implications will be made; and

### **15. ADJUSTMENT BUDGET**

15.3. The Accounting Officer must promptly adjust **the****its** budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

15.5. The Council shall in such Adjustments Budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Executive Mayor.

### **16. UNFORESEEN AND UNAVOIDABLE EXPENDITURE**

16.1.2. The delay that will be caused pending approval of an adjustments budget by the municipal council in terms of section 28(2)(c) of the MFMA, to authorise the expenditure may:

### **18. CONCLUSION**

18.1. The Accounting Officer must place on the municipality's official website the following documentation with regards to the Budget policy:

18.1.1. the Annual and Adjustments Budgets and all budget-related documents;

#### **4. CASH MANAGEMENT AND INVESTMENT POLICY**

##### **3. OBJECTIVES OF THE POLICY**

- 3.1. The objectives of the policy are to:
- 3.1.1. Provide the general framework within which the municipality should invest and managed funds;

##### **5. DELEGATION OF AUTHORITY**

- 5.5. Any delegation by the Accounting Officer in terms of this policy:
- 5.5.4. Does not divest the Accounting Officer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

##### **6. MANAGEMENT AND INTERNAL CONTROL PROCEDURES**

- 6.3. Controls deemed most important include:
- 6.3.6. Checking and verification by senior officials of all investments;
- 6.3.9. Strict adherence to the Investment Framework Policy and Guidelines;

#### **7. CASH MANAGEMENT**

##### **7.1 BANK ACCOUNT ADMINISTRATION**

- 7.1.7. Sound cash management would include:
- h) Recognising the time value of money, i.e. economically, efficiently and effectively managing cash;
- 7.1.8. Private money, and private bank accounts are prohibited.

##### **7.6. CASH FLOW BUDGET**

7.6.2. The Accounting Officer, or his/her duly authorised delegate, must take all reasonable steps to ensure that the municipality obtains maximum performance on its assets and for this purpose the working capital of the municipality must as far as possible be managed to the maximum benefit of the municipality.

7.6.3. The Accounting Officer, or his/her duly authorised delegate, must ensure that the Municipality maintains an acceptable level of working capital.

7.6.4. Working capital in this Municipality is defined as all current assets such as cash, short-term investments, debtors (accounts receivable), inventory and other forms of short-term assets that are expected to be converted into cash within the next 12 months. The net working capital represents the difference between current assets and current liabilities. An acceptable minimum level for working capital level for the Municipality is 1.5:1 whilst 1,5 represents current assets and 1 represents current liabilities.

7.6.5. The Accounting Officer, or his/her duly authorised delegate, must, as part of the monthly reporting to the Mayor within 10 working days of the end of each month, report on:

a) The combined nett balance of the bank and investment accounts of the municipality excluding any balances of unutilised conditional grants, trust moneys kept in accordance with trust deeds, sinking fund investments made in accordance with any borrowing- or other agreements with investors/lenders, other conditional funds for which moneys were received in accordance with Section 12 of the Act, debt guarantee reserve funds and other cash-backed funds for which spending authority must be obtained from other persons or spheres of government.

b) Whether all commitments and accounts had and can be paid on time from the nett balance above and nett realisable accounts receivable.

c) Whether there is a nett outflow of cash that is not in accordance with the cash-flow budget.

d) Whether all of the above might cause a financial problem on which the Mayor must act in accordance with the provisions of the Act.

7.6.6. The Mayor must, within 30 days of the end of each quarter, report to the municipal council on the above, and, in the case of identifying a financial problem, promptly inform the council and act in accordance with the provisions of the Act.

### **7.7. CASH PROCEDURES**

#### 7.8.1.2. Issuing Receipts:

With regard to the issuing receipts the criteria listed below must be complied with:

b) Receipt numbers should be sequential, and missing sequences should be accounted for.

e) The receipting paper **are is** in duplicate and the duplicate rolls are kept for audit purposes. Cashiers at the Traffic Department do not use the duplicate rolls but keep a duplicate computer-generated receipt for audit purposes.

f) The following should appear on a computer-generated receipt:

iii) Cashier responsible for issuing the receipt;

#### 7.8.1.3. Cancellation of Receipts:

When receipts are cancelled the conditions listed below must be complied with:

h) No refunds because of cancellations are allowed at the cashier after the client **have has** left the pay point. When such request is received, the official refund process through the creditors section must be followed.

#### 7.8.1.4. Cash Balancing:

When dealing with cash and the balancing thereof the following procedures must be complied with:

a) The deposit bags must be collected every business day, except for Friemersheim and Herbertsdale offices, which are collected once a week. The timing of the collections should vary to avoid a set pattern which could result in a highjack. The Principal Cashier must report any problems experienced in this regard to the Accountant / Manager: Income immediately.

b) Cash on hand should be counted, and the cash float should be removed before balancing to the computer records for the receipts of the day, for a given cashier. All bank notes must be counted under a counterfeit detector before the client is issued with a receipt.

Counterfeit notes identified at the bank will be the cashier's responsibility for replacement of **that those** notes.

f) If a difference is found the Principal Cashier must ask the cashier to recount the cash, without informing the cashier of the specific difference in the amount **is** or whether it is a shortage or surplus.

g) If the cashier finds that he/she has made a mistake when the cash received was captured in the financial system, it must be corrected on the financial system, and the Principal Cashier must again do the electronic cash-up.

i) If the cashier is not able to pay the shortage within 24 hours the Manager: Income may deviate from the within 24 hours ruling, but must do so in writing giving the cashier a written deadline.

l) A bank deposit slip must be completed by each cashier for the day's income and be placed in the deposit bank before the bag is sealed. The **principle principal** cashiers are responsible for ensuring that this function is completed. In the case of cashiers not in the Financial Directorate, the cashier's immediate supervisor is responsible

t) All the documentation of a cashier for each day, including daily summary sheet, cancelled receipts, signed cancellation form, Security Company receipt, stamped bank deposit slip, etc. must be kept together in a file for audit purposes. This file may only be taken out of the Principal Cashier's office after signing a register with the necessary motivation.

u) All Cashiers income must be entered on a daily cash **registerregister**, and the Principal Cashier and Accountant must sign the daily summaries. A register of all income per cashier is kept online for reference purposes. This register or copies of it must be used for reconciliation done by other departments.

#### 7.8.1.5. Deposit Books for Municipal Takings:

With regard to deposit books the following procedures must be complied with:

d) On return from the bank the stamped deposit slips are reviewed by the Principal Cashier to **follow-upfollow up** on any discrepancies.

#### 7.8.2 Other Payment Methods

##### 7.8.2.1 Direct Deposits:

Direct deposits must be dealt with as follows:

c) Invalid transactions must be dealt with on a manual **basis,basis**; these sundry transactions must be captured into the receipting system by a Cashier.

##### 7.8.2.2 Third Party (Any third party that entered into a signed agreement with the Municipality):

Third party payments must be dealt with as follows:

i) Variances must be followed up by the Senior Clerk – Financial Information Section. Variances in banking totals identified by the Senior Clerk: Finance must be sent to Cashier section **forto** follow up with the service provider.

#### 7.8.3 Legal Tender:

b) Any amount in banknotes may be offered for payment. In the case of **coins**, the acceptable amount per individual **transactions,transaction** is equal to the total amount, not exceeding the following:

i) fifty rand, where **coins** of the denomination of one rand or higher are so tendered;

ii) five rand, where **coins** of **the denominations** of ten cents up to and including fifty cents are so tendered;

iii) fifty cents, where **coins** of the denomination of five cents or less are so tendered; and

iv) the value of each **coins** so tendered shall be equal to the amount specified on that coin.

## 8.2. INVESTMENT ETHICS

8.2.6. Investments by a municipality or municipal entity, or by an investment manager on behalf of a municipality:

c) Must in the first instance be made with primary regard **for being to** the probable safety of the investment, **secondly considerthe second instance to** the liquidity needs of the municipality or entity and lastly **to** the probable income **to be** derived from the investment.

## 8.3. INVESTMENT OBJECTIVES

8.3.1. Objective 1 – Security

The first and foremost objective for investments is the preservation and safety of the principal amount invested. It is a requirement that investments may only be made with institutions with a minimum global credit – worthy Moody's rating of P-3 or a similar credit rating from a credit rating institution for short term investments (0 – 12 months) and Moody's Baa3 or a similar credit rating from a credit rating institution and higher for long term investments (more than 12 months). Any investments made must be.

#### **8.7. INVESTMENT DIVERSIFICATION**

8.7.1. Without limiting the Accounting Officer, or his/her duly authorised delegate, to any specific amount or percentage of investments, it is hereby established that investments made by the municipality should be diversified as much as possible between different institutions, maturity dates and types, but nothing prevents the Accounting Officer, or his/her duly authorised delegate, from investing more cash with an institution than by another institution with due regards to the standard of care and objectives set in this policy. The diversification threshold is that not more than 50% may be invested with one investment institution. The threshold for the investment portfolio should be calculated based on the investment amount at inception of the investments after including the new envisaged investment, in other words excluding interest already earned during the investment period.

#### **8.8. COMPETITIVE SELECTION OF BIDS OR OFFERS**

8.8.5. These rates can normally be bettered by fixed terms fixed-term investments. The overriding principle is that funds in the current account must be kept to thean absolute minimum.

8.8.6. If the yields quoted isare the same for more than one institution, the Accounting Officer, or his/her duly authorised delegate, has the authority to decide where the investment should be made, taking into consideration the diversification of investments.

#### **8.9. CALL AND FIXED DEPOSIT PROCEDURES**

8.9.8. Certain agents indicate that they can obtain quotations and act on the investorsinvestors' behalf with the various institutions, in order to obtain the best rate. In the event of use being made of an agent, this should not be the sole quotation received. In order to make an investment via an agent, independent quotations must be obtained from other financial institutions, without disclosing the proposal received. Such quotations need to adhere to all principles mentioned in this policy.

#### **8.12. FORBIDDEN ACTIVITIES**

8.12.3. No person, including officials and councillors, may interfere or attempt to interfere in the management of investments entrusted to the Accounting Officer or persons delegated by the Accounting Officer, including with the Investment Managers.

### **5. COST CONTAINMENT POLICY**

#### **2. PREAMBLE**

2.1 Section 4 of the Regulations requires the Mossel Bay Municipality to develop a Cost Containment Policy.

#### **5. DEFINITIONS**

"Accounting Officer" means the Municipal Manager appointed as such by the Council of the Mossel Bay Municipality in terms of section 54A of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) and as contemplated in Chapter 8 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003);

**“Municipality”** means the municipality of Mossel Bay established by Government Notice No. 479 of 2000 issued in terms of section 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998), or any structure or employee of the Mossel Bay Municipality acting in terms of delegated authority;

**“Consultant”** means a professional person, individual, partnership, corporation, or a company appointed to provide technical and specialist advice or to assist with a design the design and implementation of projects or to assist a municipality to perform its functions to achieve the objects of local government in terms of section 152 of the Constitution, normally on a time and material basis;

**“Council”** means the Council of the Mossel Bay Municipality;

**“Delegated Authority”** means any person or committee delegated with authority by the Council or the Municipal Manager in terms of the provisions of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003);

**“Official”** means an employee of the Mossel Bay Municipality responsible for carrying out a duty or function or exercising any power in terms of this policy and includes any employee delegated to carry out or exercise the duty, function or power;

**“Petty cash”** as used in section 134.2.2 is set at R 2 000.00 per instance;

## 8. USE OF CONSULTANTS

8.2 In terms of the Policy, it is accepted that it will be considered that the Municipality does not have the requisite skills or resources in its full time full-time employ to perform the functions and for which applicable tender processes will be followed subject to available budget:

8.3 In the event where a consultant is not appointed in terms of Paragraph 8.1 a form attached as Annexure A must be completed for confirmation that the Municipality does not have the requisite skills or resources available internally and such finding has findings have been approved by the Accounting Officer or the applicable Director.

The following rates are a fair and reasonable remuneration framework for the following consultants –

8.4 • the "Guideline on fees for audits undertaken on behalf of the Auditor General of South Africa", issued by the South African Institute of Chartered Accountants;

8.5 • set out in the "Guide on Hourly Fee Rates for Consultants ", issued by the Department of Public Service and Administration; or

8.6 • as prescribed by the body regulating the profession of the consultant.

8.78.4 Taking into account the above-mentioned rates, the Accounting Officer has delegated powers to consider and approve or reject applications to exceed these rates based on a fully motivated written and signed request by the relevant Director in instances where it is deemed appropriate.

8.88.5 The tender documentation for the appointment for consultants must include a clause that the remuneration rates will be subject to negotiation, not exceeding the applicable rates mentioned in Paragraph 8.3.

8.98.6 When negotiating cost-effective consultancy rates for international consultants, the accounting officer or delegated authority may take into account the relevant international and market determined rates.

- 8.108.7 When consultants are appointed, an accounting officer or delegated authority must–
- 8.10.1 • appoint consultants on a time and cost basis with specific start and end dates;
  - 8.10.2 • where practical, appoint consultants on an output-specified basis, subject to specific measurable objectives and associated remuneration;
  - 8.10.3 • ensure that contracts with consultants include overall cost ceilings by specifying whether the contract price is inclusive or exclusive of travel and subsistence disbursements;
  - 8.10.4 • ensure the transfer of skills by consultants to the relevant officials of the Municipality where relevant;
  - 8.10.5 • undertake all engagements of consultants in accordance with the Municipal Supply Chain Management Regulations, 2005 and the municipality's supply chain management policy; and
  - 8.10.6 • develop consultancy reduction plans to reduce the reliance on consultants.
- 8.118.8 All contracts with consultants must include a fee retention or penalty clause for poor performance.
- 8.128.9 Specifications and performance must be used as a monitoring tool for the work to be undertaken and are appropriately recorded and monitored.
- 8.138.10 The contract price must specify all travel and subsistence costs, as a rule the contract price must include all travel and subsistence **costcosts**. If the travel and subsistence costs for appointed consultants are excluded from the contract price, such costs must be reimbursed in accordance with the national travel policy of the National Department of Transport.

## 9. VEHICLES USED FOR POLITICAL OFFICE–BEARERS

9.3.2 affordability of options including whether to procure a vehicle as compared to rental or hire thereof, provided that the most cost-effective option is followed, and the cost is equivalent to or lower than that contemplated in 9.1.

## 10. TRAVEL AND SUBSISTENCE

10.1 The accounting officer –

10.3 Notwithstanding 10.1 and 10.2 the accounting officer, or the mayor in the case of the accounting officer, may approve the purchase of business class tickets for an official, a political office bearer or councilor with a disability or a medically certified condition.

10.4 International travel to meetings or events that are considered critical must be limited to those officials, political office bearers or councilors directly involved in the subject matter related to such meetings or events as directed by the accounting officer.

10.5 An official, political office bearer and councilor must:

10.5.2 make use of available public transport or a shuttle service if the cost of such a service is lower than –

## 11. DOMESTIC ACCOMMODATION

11.5.1 Overnight for the night before the event may be incurred where the distance from the affected person's home to the venue exceeds 250km.

11.6 The accounting officer, or the mayor in the case of the accounting officer, may approve accommodation costs that exceed an amount as determined from time to time by the National Treasury, only –

11.6.3 in instances where no accommodation is available within the amounts determined. Such non-availability must be prior to approval be confirmed to the Manager Supply Chain

### 13. SPONSORSHIPS, EVENTS & CATERING

#### 13.1 Catering, Entertainment & Gifts

13.1.1 No catering expenses **to are to** be incurred for meetings, which are only attended by persons in the employ of the municipality, unless the prior written approval of the accounting officer is obtained.

13.1.4 Entertainment allowances of qualifying officials may not exceed two thousand rand per person per financial year, unless approved otherwise by the accounting officer.

13.1.5 Entertainment allowances referred to at section 13.1.4 will be used for entertainment at the sole judgement of the official, the allowance has been made to.

### 14. COMMUNICATION

14.2 The Municipality will advertise as prescribed in terms of Section 21 of the Municipal Systems Act, its' Recruitment Policy and SCM Policy and make efforts **to use as far as possible newspapers** **newspapers as far as possible** with a readership base predominantly in the Municipality's geographical area and focus on newspapers targeted at the communities.

14.4 The accounting officer must ensure that allowances to officials for private calls and data costs are limited to an amount as determined by the accounting officer from time to time.

14.6 In respect of the Accounting Officer, the Executive Manager Strategic and governance services and the Communication Officer, the Mossel Bay Advertiser, Burger and Son are deemed tools of trade and it will be supplied to the mentioned officials. All other newspapers and other related publications for the use of officials must be discontinued on expiry of existing contracts or supply orders.

### 15. CONFERENCES, MEETINGS AND STUDY TOURS

15.2 All applications by councilors to attend conferences or events within the Province may be approved by the Executive Mayor, any other attendance within the borders of South Africa must be approved by the Accounting Officer and Executive Mayor, whilst all international conferences and events must be approved by the Council.

15.3.1 the official's, political office bearer's or councillor's role and responsibilities and the anticipated benefits of the conference or event;

15.3.4 the availability of funds to meet expenses related to the conference or event

**15.5 The amount referred to 16.4 excludes costs related to travel, accommodation and related expenses, but includes –**

**15.5.1 conference or event registration expenses; and**

**15.5.2 any other expense incurred in relation to the conference or event.**

15.5 The amount referred to in 15.4 excludes costs related to travel, accommodation and related expenses but includes: **When considering costs for conferences or events these may not include items such as laptops, tablets and other similar tokens that are built into the price of such conferences or events.**

- Conference or event registration expenses; and

- Any other expenses incurred in relation to the conference or event.

**15.515.6 The** When considering costs for conferences or events these may not include items such **Accounting Officer** as laptops, tablets and other similar tokens that are built into the price of such conferences or events. **must ensure that meetings and planning sessions that entail the use of municipal funds are, as far as may be practically possible, held in- house.**

**15.615.7** The Accounting Officer must ensure that meetings and planning sessions that entail the use of municipal funds are, as far as **may be** practically possible, held in- house.

15.715.8 Municipal or provincial office facilities must be utilised for conference, meetings, strategic planning sessions, inter alia, where an appropriate venue exists within the municipal jurisdiction.

15.815.9 Where applicable and if the present value of future cashflows provides benefits to the Municipality, advantage must be taken of early registration and/or group booking discounts by granting the required approvals to attend the conference, event or study tour, in advance.

## 16. OTHER RELATED EXPENDITURE ITEMS

16.4 The Municipality must avoid expenditure on elaborate and expensive office furniture. The Municipality may only use the services of the South African Police Service to conduct periodical or quarterly security threat assessments of political office bearers and key officials, and a report must be submitted to the speaker's office.

## 17. ENFORCEMENT PROCEDURES

17.1 Failure to implement or comply with this policy may result in any official, political office bearer or councillor that has authorised or incurred any expenditure contrary to these stipulations herein, being held liable for financial misconduct or financial offence in the case of political office bearers as defined in Chapter 15 of the Municipal Finance Management Local Act, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014.

## 18. DISCLOSURES OF COST CONTAINMENT MEASURES

18.1 Disclosure of cost containment measures applied by the Municipality must be included in the Municipality's in-year budget statements and the annual cost savings must be disclosed in the annual report. The measures implemented, and aggregate amounts saved per quarter, together with the regular reports on reprioritisation of cost savings and on the implementation of the cost containment measures must be submitted to Council for review and resolution. Council can refer such reports to an appropriate Council Committee for further recommendations and actions

18.2 The reports referred to in 18.9.12 must be copied to National Treasury- and Provincial Treasury within seven calendar days after the report is submitted to Council.

## 19. IMPLEMENTATION AND REVIEW PROCESS

19.1 The policy will be reviewed at least annually, in conjunction with alongside the budget approval process, or when required by way of Council resolution, or when an update

## 20. CONSEQUENCES FOR NON-ADHERENCE TO THE COST CONTAINMENT MEASURES

20.1 Any person must report an allegation of non-compliance to with the cost containment policy to the accounting officer of the Municipality.

20.4 After completion of a full investigation, the delegated disciplinary body must compile a report on the investigations and submit a report to the accounting officer on:

20.4.2 Whether disciplinary steps should be taken against the alleged transgressor.

## 6. CREDIT CONTROL POLICY

### 5. DEFINITIONS

**"Households"** means all persons older than 18 years that resides within a dwelling on a property within the jurisdiction of the Council **regardless** of whether the person rents or owns the property;

**"Private Towns, Developments and/or complexes"** means properties where services such as water, electricity or sewerage networks and/or streets and open spaces **have** not been taken over by the municipality and a body corporate

### 7. CUSTOMER CARE

#### 7.6 Payment facilities and methods

(b) The Municipality will, at its **discretion**, allocate a payment between service debts. A consumer who has overdue debt, may not specify that the payment is for a specific portion of the account;

#### 7.9 Clients in correctional care or clients who were imprisoned

(c) If no tenant is occupying the dwelling the services will be restricted until the owner is released from prison, after which the outstanding debt on the owner's account will be taken to council for consideration to be written off;

#### 7.11 Restricted water

(b) The water **restriction however** restriction, **however**, cannot be restored until the arrear debt is paid in full or a valid payment arrangement on this debt was agreed upon;

#### 7.12 Process regarding households housing a person with a disability or persons who are linked to a respirator or life supporting machine

(a) All limitation of services actions can be suspended where needed with the Chief Financial Officer or his/her delegated **officials'** consent;

#### 7.14 Rate rebates

Subject to certain **criteria**, the Municipal Council may grant rate rebates annually to certain categories of ratepayers in accordance **to** the Municipality's Rates Policy and By-law.

#### 7.16 Consumer categories

Consumers will be categorised according to specific classifications based **on**, **inter alia**, the type of entity, applicable tariffs and risk levels. Processes for credit control, debt collection and consumer care may differ from category to category, as deemed appropriate from time to time by the Accounting Officer.

#### 7.19 Deceased Estates

(g) child headed families, where the parents are deceased and only unemployed minor children lives in the dwelling, the debt can be written off. The **child headed** family will be granted indigent level 1 subsidies on the deceased owners' account;

#### 7.20 Tenant Accounts

(d) Services on a tenant account may be transferred back to the owner if the tenant account is in arrears for longer than 90 days and all future levies on these services will be payable by the owner. No new tenant account will be opened except for indigent tenants and businesses or where the owner is untraceable. Services deposits will also be payable on the owner's account at the rates determined in the latest approved municipal tariff list. Services will be restricted until the necessary services agreement /application have been completed and services deposits have been paid.

(e) In the case of an untraceable owner / account holder, a new tenant account can be opened by the occupant, by means of a sworn affidavit stating that the owner is untraceable (this must be

verified by a tracing agent). Section 7.20 (a), (b) and (c) will not be applicable. Services deposit will become payable within 3 months after opening the tenant account, unless the household **qualify** qualifies for indigent subsidies.

## 8. CREDIT CONTROL

### Specific objectives

To implement procedures that will restrict the unauthorised use of Municipal services, escalation of debt and limit the Municipality's risks.

#### 8.1 Application for Municipal Services

(c) Applicants for municipal services may be checked for creditworthiness including banking details and information from credit bureaus, other local authorities, trade creditors and employers. This will require the provision **of,of** an Identity Document, binding lease agreement, title deed and other supporting documents as required by Council from time to time;

#### 8.3 Termination of Services

(c) A customer may terminate an agreement for the supply of municipal services by giving at least **107 (Tenseven)** days written notice to the Municipality of such termination;

(d) The Municipality may terminate an agreement for the supply of Municipal services where the premises have been vacated by the tenant concerned and no arrangement for the continuation of the agreement has been made with the Municipality provided that, in the event of the customer concerned not being the registered owner of the premises. Upon termination of the agreement the services will automatically be transferred to the account of the owner. Metered services may be restricted on the owner's account until the necessary services agreement **havehas** been concluded and the applicable service deposits have been paid;

(e) When a property is sold / transferred from the old owner to the new owner, date of registration will be taken as the request for the final reading. The final reading will be done as soon as possible after registration date or the first reading available after registration date will be used. If the municipality was not notified of the registration date, the municipality will do the final reading as soon as possible after becoming aware that the property was transferred. Metered services may be restricted on the new owner's account until the necessary services agreement **havehas** been concluded and the applicable service deposits have been paid;

#### 8.4 Payment of a Deposit

(i) Only on the termination of the agreement **will** the amount of the deposit, less any outstanding amount due to the Municipality, **will** be refunded to the consumer or transferred to any other outstanding account of the client;

For any changes requested **onregarding** the connection type, the deposit will be adjusted accordingly and in accordance with the current approved tariff list. All outstanding debt on these premises or any other property of the consumer must be paid in full. The deposit will not be decreased with the lowering of amps or supply.

#### 8.6 Payment for Municipal Services Provided

(b) Payments will always be appropriated to the oldest account (notwithstanding the kind of service), where after it will be appropriated in order of **a** priority, as determined by the Municipality;

(h) Dishonoured payments

(i) If the payee or the consumer is an existing consumer of Council, the reversal and penalty fee may be debited to an account of the drawer or **beneficiarybeneficiary**, and a letter of notification will be sent to the consumer. Such fee shall be deemed to be a tariff charge and shall be recovered

from the consumer. Council reserves the right to place the matter on the National Adverse Credit Listing and also institute legal action which may include criminal charges against the offender;

(iii) If the debtor who received value from the payment is an existing debtor of Council, the reversal and penalty fee may be debited to an account of the drawer or **beneficiary**beneficiary, and a letter of notification must be sent to the debtor. Such fee shall be deemed to be a tariff charge and shall be recovered from the debtor. Council reserves the right to institute legal action which may include criminal charges against the offender.

(k) Pay points and payment methods

(ii) The Municipality will inform customers of the location of specified **pay-points**pay points and the identity of approved agents who may receive payments on its behalf in respect of services rendered to customers;

8.8 Accounts and Billing

(d) If no account has been received before the 10th of a month, a copy should be obtained from the Municipality. The account must at all times be produced or proof of SMS received when payments are done, or enquiries are made. The request **offer** copies of monthly accounts for a whole financial year, will be charged at the prescribed tariffs;

(h) The municipality may:

(iv) Section (i to iii) above does not apply where there is a dispute between the **municipality**municipality, and a person referred to in that subsection concerning any specific amount claimed by the municipality from that person.

(j) Accounts may be accompanied by a notice stating that –

(ii) if no such agreement is entered into, the Municipality may, in accordance with the Policy contained herein, limit the water services to the consumer by installing a water restrictor and **disconnection of**disconnecting the electricity;

8.11 Agreement for the Payment of Arrears in Instalments

(j) Where a body corporate is responsible for the payment of any arrear amount to the Municipality in respect of a sectional title development, other development, private town or **complex**complex, the liability of the body corporate shall be extended to the members thereof, jointly and severally and the agreement shall reflect this status accordingly;

8.18 Rates

**(a) Rates**

**(c) Rates Clearance Certificate:**

No rates clearance certificate will be issued by the Municipality contrary to the provisions of Section 118 of the Local Government: Municipal Systems Act, (Act No. 32 of 2000). The Municipality may only issue a rates clearance certificate, valid for 120 days, after all amounts that are due have been paid in full, prior to the issuing of any clearance certificate. Debt older than two years that **remain**remains unpaid shall remain as a charge against the property and the new owner shall become liable thereof.

## 9. DEBT COLLECTION

9.2 Restoration of Services

Upon the liquidation of arrears, or the conclusion of an acceptable arrangements for term payment, the service will be reconnected as soon as conveniently **possible**possible, and a new tenant account may be opened if the previous consumer was liquidated.

9.8 Termination, Limitation and Discontinuation of Services

(iv) if the agreement for the provision of services has been terminated and the Municipality has not received an application for subsequent services to the premises after a period of 30 days of such termination, transfer the services to the account of the owner. After 3 months, a deposit will be levied on the **ownersowner's** account;

#### 9.9 Services Not Reconnected or Reinstated

Such further action shall include if **necessarynecessary**, the sale in execution of such property to recover arrear property rates and service charges (if the accountholder is also the owner of the property). All legal expenses incurred by the Municipality shall be for the account of the defaulting accountholder.

#### 10.3.1 Indigent Valuation Households

To qualify as an Indigent Valuation Household, a household must comply with the following criteria:

(b) Households living in a new RDP property which **havehas** not yet been valued.

#### 10.3.7 Pensioners

(d) Should the beneficiary's status relating to 10.3.5(a) of this policy change, it is the responsibility of the beneficiary to notify the municipality. After notification, the municipality will remove the "Pensioner" status on the property. Should the beneficiary neglect or **ommitomit** to notify the municipality of such status change and the municipality becomes aware of such change, the municipality will remove the "Pensioner" status and reverse any rebates that was granted on the property from application date.

10.4.2 The following criteria for Indigent Valuation Households may lead to the cancelation of the subsidy:

(d) It is found that a person in service of state is part of the household (indigent status will be cancelled when the municipality **havehas** been made aware of this).

If an Indigent Valuation Household gets disqualified because of criteria limits in (a), (b) or (c) above, subsidies will be cancelled after 14 days of notification. These **householdhouseholds** may apply for criteria 10.3.2, 10.3.3 or 10.3.4, depending on their gross monthly income.

10.8 3 Year Re-Application for Indigent Households and Households housing a person with a disability in accordance with 10.3.2, 10.3.3 and 10.3.4 / 5 Year Re-Application for Pensioner Households in accordance with 10.3.5.

It will be expected from approved Indigent Households and Households housing a person with a disability to re-apply at least once every 3 years / It will be expected from approved Pensioner Households to re-apply prior to the implementation date of the new General Valuation Roll every **5 yearsyears**.

#### 10.9 Subsidy

(g) A subsidised consumer must immediately request deregistration by the Municipality or its authorized agent if his/her circumstances have changed to the extent that he/she no longer **meetmeets** the criteria;

### 11. IRRECOVERABLE DEBT

The Executive Mayor and Accounting Officer also have the right to authorise **write the write-off**, of debt if the amount falls within their delegated power.

#### 11.1 Debt Will Be Regarded as Irrecoverable If:

(m) When the debtor qualifies as an indigent household or household housing a person with a disability and are receiving a subsidy (this write-off will include all debt on the owner's / previous tenant's account on the property that **havehas** accumulated during the time the applicant has been the occupier).

### 13. TAMPER POLICY

#### 13.4 Municipality's right of access to premises

In terms of section 101 of the Act, the occupier of premises in a Municipality must give an authorised officer access at all reasonable hours to the premises in order to read, inspect, repair; any meter or service connection for reticulation, or to stop or restrict the provision of any service.

#### 13.5 Power to restrict or terminate supply of services

(a) Where the Municipality has suffered any loss or damage as a result of any act contemplated in paragraph 13.3 a penalty equal to the amount of damages or loss may be imposed on the occupier of the premises concerned;

## 7. EXPENDITURE POLICY

### 2. DEFINITIONS

**"Assets"** means resources controlled by the Municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the Municipality.

**"Council"** means the municipal council of the Mossel Bay Municipality referred to in section 18 of the Municipal Structures Act;

**"Current year"** means the financial year, which has already commenced, but has not yet ended;

**"Financial year"** means a twelve-month period commencing on 1st July and ending on 30th June each year;

**"Invoice"** means an official, legally recognised document issued by a seller (supplier) to a buyer (Municipality) to request payment for goods or services rendered, which meets the requirements of a SARS compliant tax invoice.

**"Purchase Order"** means an official, legally binding document issued by the Municipality to an accredited Supplier, authorising the delivery of goods and/or rendering of services at a specified quantity, price, place, time and terms. It functions as official approval for spending, subject to budget availability and ensures compliance with procurement policies.

**"Quarter"** means any of the following periods in a financial year –

- a) 1 July to 30 September referred to as the 1st quarter;
- b) 1 October to 31 December referred to as the 2nd quarter;
- c) 1 January to 31 March referred to as the 3rd quarter; or
- d) 1 April to 30 June referred to as the 4th quarter;

### 3. INTRODUCTION

The Municipal Finance Management Act, (Act 56 of 2003) read together with the Municipal Budget and Reporting Regulations, provides the legislative framework within which any expenditure related expenditure-related transactions must take place.

The budget plays a critical role in an attempt to realise the diverse community needs. Central to this, is the formulation of this expenditure policy, which must ensure that the objectives of the MFMA as set out in section 2, is incorporated into the day to day administration of the Municipality.

### 4. OBJECTIVE

The objective of the Expenditure policy is to:

- a) Set out a framework for the Mossel Bay Municipality to deal with:
  - o All expenditure related expenditure-related transactions;
- b) Ensure that all monies due by the Municipality is paid in full within the 30 days of date of invoice or statement; whichever is the latest as prescribed by the Municipal Finance Management Act, 2003 (Act No.53 of 2003); and

## 5. EXPENDITURE MANAGEMENT

### 5.1. Withdrawals from a bank account

5.1.1. Any withdrawal from a bank **account;account**, in the name of the Mossel Bay Municipality, may only occur in terms of section 11 of the MFMA.

5.1.2. All withdrawals must comply with the Cash & Investment Policy of the Mossel Bay Municipality and shall be signed or authorised by **not** fewer than two **staff memberspeople**, as authorised by the Accounting Officer.

### 5.2. Commitments

5.2.1. A commitment by an official of the **mMunicipality** may only be undertaken on behalf of a third party when the full costs are recovered in advance before commencement of the work, either specially or generally.

5.2.2. Senior Managers shall advise the CFO of the officials authorised to sign requisitions for goods and services in respect of the categories determined and approved by the **mMunicipal mManager** from time to time.

5.2.4. No **cCouncillor** or official of the Mossel Bay Municipality shall commit the Municipality to any authorised expenditure, unless the necessary Supply Chain Management processes have been followed, which include the completion of an official requisition and purchase order.

### 5.3. Creditors

5.3.1. **As per section 65 of the MFMA, A**all money owed by the Municipality must be paid within thirty (30) days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

5.3.7. When a department authorises the payment of **an** invoice, the signatory certifies and authorises that: -

(a) All processes in terms of the Supply Chain Management Policy of the Municipality had been followed, according to the **departmentsdepartment's** knowledge;

5.3.8. Before payment is processed the Creditors Department shall ensure that: -

(a) The prices, calculations and any taxes are correct **as per the approved purchase order**;

(b) Any discounts to which the **Mmunicipality** is entitled to have been deducted;

(c) The invoice has previously not been paid;

**(c)(d)** The relevant user department has approved the invoice for payment, confirming that the goods have been received / services rendered; and

**(d)(e)** Sufficient budgetary provisions exist.

5.3.9. The Municipality's Supply Chain Management Policy is implemented in a manner that is fair, equitable, transparent, competitive and cost-effective: and that all financial accounts of the Municipality are reconciled at the end of each month.

5.3.10 The CFO, or his/her delegated official/s shall process payments, for invoices received, periodically to maximise discounts offered by creditors/suppliers.

**5.3.95.3.11.** All payments due by the Municipality shall be **made executed** by an approved **Eelectronic payment method** Funds Transfer method drawn from the banking account of the Municipality.

5.3.12. Special payments to creditors shall only be made with the express approval of the CFO or his nominee, who shall be satisfied that there are compelling reasons for making such payments prior to the normal month end processing.

5.3.13. The CFO may approve occasional prepayments where it is a condition of an approved contract. Prepayments will not be made to creditors/suppliers as part of the ordinary service delivery mandate.

5.3.14. Requests for early settlement of creditor/supplier invoices must be accompanied by an early settlement discount of up to four (4) percent. This discount will be calculated at a rate of one (1) percent for each week, or proportional part thereof.

5.3.15. In instances where early payments are requested without an accompanying early settlement discount, such requests must be formally submitted in writing to the CFO. Approval for such payments will only be granted by the CFO following a thorough assessment of compelling justification.

5.3.9.5.3.16. An early payment request that does not include an accompanying early settlement discount, must take into account the Municipality's net cash position at the time of the request. No early payment will be authorized if executing such payment would result in the Municipality reflecting a net negative cash position.

5.3.10.5.3.17. Certain payments may be made from petty cash in accordance with the Supply Chain Policy as amended from time to time.

5.3.11.5.3.18. The following conditions apply in respect of all petty cash transactions:

(a) Only officials duly delegated to authorise quotations and certify invoices for payments, may authorise the request for petty cash and authorise the expenditure incurred via a petty cash transaction;

(b) Each Senior Manager is only allowed a maximum of 60 petty cash transactions per month; and

(c) No request for petty cash transactions may be lodged for items that is held as inventory in the municipal stores.

5.3.12.5.3.19. The following procedures must be followed in respect of petty cash payments:

5.4. Interest on late payments

5.4.2. In the case that the interest charge is due to the negligence of an official, the expenditure will be classified as fruitless and wasteful expenditure.

5.5. Salaries, Wages and Allowances

5.5.2. Payment shall be made in accordance with pay sheets approved by the Head Expenditure to a nominated bank account of the municipal employee or Councillor.

5.5.3. The Director: Corporate Services is responsible to notify the Head Expenditure of all appointments, promotions, dismissals, resignations, transfers, absences for any reasons, and all matters affecting the emoluments of employees of the Municipality.

5.5.5. The Director: Corporate Services shall be responsible for the maintenance of all records essential for the accurate determination of emoluments and leave due to employees of the Municipality.

5.5.6. A Councillor may, in addition to the total remuneration package, be reimbursed for reasonable and actual out of pocket expenses incurred during the execution of official or ceremonial duties in terms of the Determination of Upper Limits of Salaries, Allowances and Benefits of different Members of Municipal Councils as promulgated from time to time in terms of the Remuneration of Public Office Bearers Act, No. 20 of 1998 and in accordance with the following:

b) Councillors will only be refunded after proof of payment of the actual costs incurred;

5.6. Banking details

5.6.1. The following procedures must be followed in respect of the Registration of a new supplier:

a) The Supplier's banking details as per the CSD report must be verified.;

b) If there are no banking details on the CSD report for the relevant supplier, request from the supplier, a valid bank confirmation letter not older than three (3) months, which will then be used to verify the banking details.;

c) Alternatively, the completed application form can be taken to the bank by the supplier for the bank to stamp and verify the bank account details.

d) A bank verification must be performed by the Creditors department to ensure that the provided banking details provided are valid and verified.

5.6.2. Any changes to creditors' supplier's banking details on the system will only be allowed when the following procedures have been met:

(a) The Creditor supplier must inform the Municipality of its' banking details on an original letterhead from the specific company and approved by the relevant banking institution with their official bank stamp and signatures.

(b) In the case where official letterheads and documentation is are not available, a letter from the banking institution duly signed by both parties and official stamp will be required.

(c) A bank verification must be performed by the Creditors department to ensure Check to ensure the details completed on the system corresponds with the application form and CSD report if the details were updated by the Creditor, as well as that the provided banking details are valid and verified.

#### 5.7. Grant Expenditure

5.7.1. A proper cash flow in respect of Grant expenditure as well as Grant income related to the Grant Funding project must be drawn up by the relevant dDirector and included in the budget.

5.7.4. The relevant directorate must obtain approval for bridging finance from the Chief Financial OfficerCFO, as referred to in subparagraph 5.7.3.

#### 5.9. Accounting Principles

5.9.1. The CFO shall determine the format, standards and systems applicable to the accounting procedures on expenditure. In doing so cognisance must be taken of the General Recognised Accounting Practices (GRAP) guidelines issued by the Accounting Standards Board (ASB).

#### 5.9.5. Relief, charitable, trust or other funds

5.9.5.1. In terms of section 12 of the MFMA MFMA, read together with section 12 of the MBRRMBRR, the Municipality may not transfer any funds from the Municipality into a fund created in terms of section 12 of the MFMA.

#### 5.9.6. Reserves

5.9.6.3. The net effect of expenditure and revenue, relating to the Self-insurance reserve, may be recorded in the Statement of Changes in Net Assets (SOCNA) either as a contribution to the fund or a contribution from the fund, if the fund is cash backed.

### 6. UNFORESEEN AND UNAVOIDABLE EXPENDITURE

6.1. Before the Executive Mayor considers any authorisation of unforeseeable and unavoidable expenditure in terms of section 29 of the MFMA, the Accounting Officer will ensure that a report is prepared, consistent with the prescribeprescribed format in Annexure A of this policy, for the Executive Mayor to make an informed decision.

6.2.2. the delay that will be caused pending approval of an adjustments budget by the mMunicipal cCouncil in terms of section 28(2)(c) of the MFMA to authorise the expenditure may –

a) Result in significant financial loss for the mMunicipality;

d) Obstruct the mMunicipality from instituting or defending legal proceedings on an urgent basis.

## 8. MBM INCENTIVE POLICY

No amendments proposed

## 9. LIQUIDITY POLICY

No amendments proposed

## 10. RATES POLICY

### 1. BACKGROUND

This Policy is formulated in terms of Section 3 of the Local Government Municipal Property Rates Act, (Act 6 of 2004) which became operative on 2 July 2005. In 2007, Mossel Bay Municipality initiated a process to prepare a General Valuation Roll of all property situated within the geographical boundaries of the Municipality in terms of this Act. A second General Valuation has been completed in 2011. A third General Valuation Roll was implemented in 2017. The latest General Valuation Roll was **compiled with date of valuation 1st July 2021 and will be** implemented on 1st July 2022.

### 3. DEFINITIONS

**"Agricultural Property"** means a property that is used primarily for agricultural purposes but, without derogating from section 9 of the Municipal Property Rates Act, (Act 6 of 2004), excludes any portion thereof that is used commercially for the hospitality of guests and excludes the use of the property for the purpose of eco-tourism or for the trading in, **breeding, rearing** or hunting of game;

**"Business and Commercial Properties"** means:

(b) Property on which administration of business of private or public entities take place: and

"business and commercial properties" **hashave** a corresponding meaning;

**"Industrial"** means a branch of trade or manufacturing, production assembling or processing of finished or partially finished products from raw materials or fabricated **part**parts and or the storage and warehousing of goods and products on a property.

**"Municipal properties"** means all properties of which the municipality is the owner or which property vest in the municipality but excludes such property owned by or vested in the municipality which is used for residential, business and commercial and/or industrial purposes and "municipal properties" **hashave** a corresponding meaning;

**"Permanent property rental"** Residential rental property is property used as dwellings for rental occupants. Property rented out for a period of 30 (thirty) days and more, consecutively, will be categoris**z**ed as a permanent tenant and will be charged at the residential rate.

## 10.TARRIFF POLICY

### 2. DEFINITIONS

In this Policy, unless inconsistent with the context –

**"Households"** all persons older than 18 years that resides within a dwelling on a property within the jurisdiction of the Council **regardlessregardless of** whether the person rents or owns the property;

**"Municipality"** means

(d) as a **separatelyseparate** legal personality that excludes liability on the part of its community for the actions of the Municipality.

### 3. GENERAL PRINCIPLES

#### 3.3 Tariff Policy Principles

In terms of section 74(2) of the Systems Act of 2000, the Municipality's Tariff Policy reflects the following principles:

(b) The amount individual users pay for services **areis** generally in proportion to their use of that service;

(c) Indigent households have access to at least basic services through:

(h) The extent of subsidisation of tariffs for indigent households and other categories of users **areis** fully disclosed;

### 9. LEGISLATION

#### 9.3 Other Services

In terms of section 74 of the Systems Act, the Council must adopt and implement a Tariff Policy that complies with the provisions of any applicable legislation on the levying for municipal services provided by or on its behalf. The Tariff Policy may differ between different categories of users, debtors, service providers, service standards geographical areas and other matters as long as the differentiation does not promote discrimination. Section 75 of the Systems Act requires that the Council adopt a By-law to **give effecteffecting** to the implementation and enforcement of its Tariff Policy. Such By-law may differentiate between categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount **into** discrimination.

### 10. CLASSIFICATION OF SERVICES

#### 10.2 Economical Services

Sewerage and refuse removal are economic services. Whilst they are also managed like businesses, the tariffs for services are determined in such a way that user charges cover the cost of providing the service. It is, however, common practice to set tariffs at a profit margin, if **possiblepossible**, to subsidise tariffs on non-trading services.

#### 11.2 Keeping Tariffs Affordable

The Council is keenly aware of the financial situation of most residents within the municipal area. Therefore, the Council undertakes to keep tariffs at affordable levels as far as possible. In order to ensure that tariffs remain affordable, the Council will ensure that:

(d) Any service that is provided for which there is little demand, **thatwhich** is priced under the actual cost of providing it, and which requires the maintenance of significant infrastructure and other facilities, will be phased out, except where the Council is by law required to provide such a service.

#### 11.4 Introducing the “Consumer Must Pay Principle”

Having regard **forto** the above-mentioned policy on a minimum amount of subsidised basic services for the indigent, the Council believes that consumers of services must pay for the amount of services that they use. Where it is possible to measure the consumption of services, the Council will develop a program to install meters in appropriate cases. **AlsoAlso**, it is the Council's policy that the tariffs for such services must include all relevant cost factors.

#### 11.9 Limiting of the Financial Risk of Service Delivery

(d) As an alternative, deposits may be standardised for different services, consumers or locations. Although this method simplifies the administration of deposits, it does not cater for individual needs and may not necessarily provide sufficient coverage of the risks involved.

In practice it is found that a combination of the two methods provides a suitable solution to the problem.

(iii) Adjustment of deposits resulting from non-payment of **accountaccounts** is described in the policy on credit control.

#### 11.11 Discontinuation of Services and the Final Account

(a) Discontinuation of services and rendering of a final account will always be between two debit raisings. Thus, any request for discontinuation of services after a month's billing date will only be finalised with the next debit raising. Request for final accounts should be made at least 7 days before final reading is to be done. Final readings **can notcannot** be done during the last 3 days before billing date.

(d) The old consumer will be responsible for the basic fee **off** for the month in which the final reading is taken, even if it is the 1st of a month. Basic charges are for a month or part there-of.

(e) When a property is sold / transferred from the old owner to a new owner, date of registration will be taken as the request for the final reading. The final reading will be done as soon as possible after registration date. If the municipality was not notified of the registration date, the municipality will do the final reading as soon as possible after becoming aware that the property was transferred. Metered services may be restricted on the new owner's account until the necessary services agreement **havehas** been concluded and the applicable service deposits have been paid. Service charges billed to the sellers account after date of registration may be transferred to the new owners account before the seller's final credit is refunded to the transferring attorneys.

(f) If there is a tenant account on the property that is transferred, services will be transferred to the new **ownerowner**, and no new tenant account will be opened except for indigent tenants and businesses.

(g) For tenant accounts, it will remain the responsibility of the previous tenant / owner of the property to duly complete a disconnection of services form. Services will be transferred to the **ownerowner**, and no new tenant account will be opened except for indigent tenants and businesses or where the owner is untraceable.

(h) Services on a tenant account may be transferred back to the owner if the tenant account is in arrears for longer than

90 days and all future levies on these services will be payable by the owner. No new tenant account will be opened except for indigent tenants and businesses or where the owner is untraceable. Services deposits will also be payable on the **ownersowners'** account at the rates determined in the latest approved municipal tariff list.

#### 14.8 General

(ix) **No service deposit will be payable for dedicated Fire Hydrant water connections.**

### 15. ELECTRICITY TARIFFS

#### 15.1 General

(b) Electricity is supplied under a distribution license, granted by the National Electricity Regulator (NERSA) for a specific area of jurisdiction, which also regulates the following aspects:

(ii) permissible tariff structure options are determined at a national **levellevel**, and distributors are obliged to apply **to** these structures to obtain uniformity;

(c) The following tariff structure options are available:

##### (i) **Two-part tariff**

This tariff is applicable to residential and business **applicationapplications** and contains a fixed or basic fee (R/month or R/ampere), combined with an energy fee.

**(ii) Two-part demand tariff**

**a demand** A demand meter is installed to determine the demand factor. It is applicable for larger commercial, industrial and agricultural customers.

**(iii) Three-part tariff**

**a demand** A demand meter is installed to determine the demand factor. It is applicable for larger commercial, industrial and agricultural customers.

**(iv) Three-part time-of-use tariff (TOU tariff)**

This tariff is applicable for larger commercial, industrial and agricultural customers who can shift load into off-peak periods, thus effecting savings for both to themselves and the distributor.

(d) The three-part TOU tariff structure closely resembles the tariff structure utilised by Eskom to supply bulk electricity to the Municipality and is therefore the most cost reflective structure. Due to the capital outlay required it can, however, only be utilised in the case of large power users. To gain maximum benefits from this relatively complex tariff structure the end-user must have a certain level of expertise, and it requires a substantial capital investment.

15.6 Miscellaneous

(h) Cancellation of prepaid electricity tokens purchased from a 3rd party vendor must first be inspected before cancellation of the token. A call-out fee and an admin fee are payable at the ruling rate.

Where prepaid tokens were purchased on an incorrect meter number, no refunds or transfers will be allowed, except in cases where management decided otherwise. Transfer of tokens between two meters will only be allowed where meters are located on the same erf. In these cases, the token can only be replaced after an inspection has been done to ensure the token has not already been used. The inspection can only be done after a written request has been received and the prescribed call-out fee has been paid. If during the inspection it is found that it cannot without a doubt be determined whether the token has already been used, the token cannot be replaced, and the call-out fee will be forfeited.

15.7 Discount for Pensioners

(b) Discount for qualifying Pensioners

The percentage discount will be determined by council during the compilation process of the annual budget. This discount will apply to basic charges / availability charges.

15.8 Discount to “Non-Profit Old Age Homes” including “ACVV-old age homes”, “The Hartenbos Old Age Home”, “Benevolent Park” as well as “The Haven”.

(a) Bulk Electricity Meters

(b) Discounts must be applied for annually together with a list with details of all residents receiving services through the bulk meter. The discount will only be applied prospectively from the date of application. Failure to re-apply before the beginning of the new financial year may result in the cancellation of the subsidization.

**16. WATER TARIFFS**

Water is a scarce commodity with little alternatives available (contrary to electricity). Tariff structures should therefore be aimed at the reduction of consumption. For this reason, a declining block tariff structure is not an option.

The first block rate represents the lifeline volume of 6 kl per month (calculated on day-to-day billing), which is supplied at no cost to households and accommodation (1 to 4 rental units). Losses incurred in this tariff category are recouped by contributions from the higher tariff categories,

conforming to the principle of cross- subsidisation. Council ~~however~~, reserves the right to decrease or discontinue the free 6kl per month in the case of a drought. It is the consumer's responsibility to ensure that the meter is readable and accessible for meter readers. If not, the meter may be moved at the expense of the owner/~~occupier~~.

### (c) Special Water Tariffs

(iii) Government schools, government hospitals, creches, clinics, prisons, old age homes, churches,~~dedicated meter for Fire Hydrant, Vacant RDP property awaiting construction and public benefit;~~

#### 16.6.1 Leakages – Normal consumers

If the leakage is on the consumer's side of the meter, the consumer will be responsible for the payment of all water supplied to the property. The consumer has the responsibility to control and monitor his/her water consumption on the consumer's side of the meter.

(c) Any applications that do not comply with points in 16.6.1 (a), ~~a~~ client must apply and pay for the testing of a water meter at the rate prescribed in the tariff list, if the test results state that the water meter comply with SANS requirements, only then may ~~be~~ the case be referred to a special water leakage committee for further consideration of possible reductions.

#### 16.8 Adjustments to water levies and readings because of defective meters / meter reading errors because of a mechanical reason / unexplainable consumptions

The following supporting documentation must be submitted before any adjustment will be made:

(i) Affidavit from the consumer giving the background relating to the water consumption on the premises for the period under question, ~~confirmation~~ confirming that the premises was inspected for any leakages and stating the reasons why they believe there was a meter reading error because of a mechanical reason / inexplicable consumption.

## 17. REFUSE REMOVAL TARIFF STRUCTURES

### 17.1 General

(p) Public Benefit Organisations with frail care facilities may apply for a 50% rebate on bulk refuse ~~removal~~removal.

## 18. SEWERAGE TARIFF

### 18.1 General

(a) Tariffs will be revised annually during the budgetary process. Sewerage is levied and payable on a monthly basis;

#### 18.4 Discount ~~for~~ Pensioners

(b) Discount ~~for~~ qualifying Pensioners

#### 18.5 Discounts to Schools

Schools receive a net sewerage account based on the number of learners and calculated as below: The different components used for the calculation ~~is~~are as follows:

## 19. SUNDRY SERVICE TARIFF STRUCTURES

(b) The ~~level~~,level at which the Council sets a sundry service tariff, takes into account factors such as:

- (i) affordability;
- (ii) socio-economic circumstances;
- (iii) utilisation of amenities and resources;
- (iv) national and regional agreements and provisions; and
- (v) any other factors influencing such decisions.

## 11. SHORT TERM INSURANCE POLICY

No amendments proposed

## 12. SUPPLY CHAIN MANAGEMENT POLICY

This policy was adopted by the Municipality of Mossel Bay through Town Council Resolution E59-09/2005 in terms of Section 111 of the Municipal Finance Management Act, No 56 of 2003 and amended through Council Resolutions with the latest [E7-01/2024](#)[E138-05/2025](#).

### 1. DEFINITIONS

“**Commercial value**” in relation to the sale or leasing of land or property relates to land or property which has a commercial value and can be sold or sub-let on a stand-alone basis and excludes small pockets of land such as small alley ways, erven or annexures which are only of value in relation to the adjoining properties or structures.

### 13. GENERAL CONDITIONS FOR CONSIDERATION OF FORMAL WRITTEN PRICE QUOTATIONS AND TENDERS

A written price quotation, formal written price quotation or tender may not be considered unless the provider submitted the following-

(3) In the case of formal written price quotations and tenders, **which** is transactions exceeding R30 000, including VAT:

(b) Where the bidder is not tax compliant, the bidder must be notified in writing of their non-compliant status, and the bidder must be requested to submit written proof from SARS of their tax compliance status or proof that they have arranged to meet their outstanding tax obligations within seven (7) working days. **If SARS does not respond within seven days such person’s tax matters may be presumed to be in order.** Should the recommended bidder fail to provide written proof of their tax compliance status, the bid submitted by the bidder must be rejected. The onus is on the bidder to ensure that their tax matters with SARS are in order. –

### 14. LIST OF ACCREDITED PROSPECTIVE PROVIDERS

(3) The Municipality reserves the right to also utilize any other form of database as long **is** it complies **with** the registration requirements as set out by National Treasury and implemented by Provincial Treasury.

### 15. PETTY CASH PURCHASES

(2) Conditions for petty cash purchases –

**(b) Each delegated official is only allowed a maximum of 60 petty cash transactions per month;**

(3) Procedures to be followed in respect of petty cash transactions –

(g) Reconciliation reports must be verified and signed off by the Manager: Supply Chain Management or his delegate and updated on the financial system before any supplement of petty cash advance is **authoris**ed.

### 16.1 PROCEDURES FOR PROCURING GOODS/SERVICES THROUGH FORMAL WRITTEN PRICE QUOTATIONS

When goods or services are procured through written price quotations the following will apply –

(2) offers below R30 000 (VAT included) must be evaluated based on the Mossel Bay Municipality’s Preferential Procurement Policy **utilis**ing the 80/20 principles and awards made to the bidder scoring the highest points;

### 23. NEGOTIATIONS WITH PREFERRED BIDDERS

(3) Minutes of such negotiations must be kept for record **purposes**, and a member of Supply Chain Management unit must be present at such negotiations if practical.

### 33. PROCUREMENT OF GOODS AND SERVICES UNDER CONTRACTS SECURED BY OTHER ORGANS OF STATE

(1) Goods or services may be procured under contract secured by another organ of State, but only if –

(e) the organ of State gives written permission to utilize the remaining portion of the contract;

### 34. PROCUREMENT OF GOODS NECESSITATING SPECIAL SAFETY ARRANGEMENTS

(1) The acquisition and storage of goods in bulk (other than water) which necessitate special safety arrangements, including gasses and fuel, should be avoided **where ever** possible.

### 37. APPOINTMENT OF CONSULTANTS

(8) The appointment of consultants shall be done in accordance with applicable Supply Chain Management legislation, **regulations**, the Supply Chain Management cost containment policy, **a and nd** this policy. The procurement method selection will be determined by the scope of the project, the quality of the service and complexity of the project.

### 41. CONTRACT MANAGEMENT

(1) All contracts entered into by the Municipality in the tender process referred to in paragraph 199 of this Policy must –

(7) Any expansions in excess of the thresholds stated above must be dealt **within** in terms of the provisions of section 116(3) of the MFMA which will be regarded as an amendment of the contract.

### 47. PERFORMANCE MONITORING

(2) Issues to be reviewed include:

(b) Cost-efficiency of the supply chain management process; and

(c) **Whether supply chain practices are consistent with the Government's broader policy focus.**

- **Whether supply chain practices are consistent with the Government's broader policy focus.**

## PART 4

### OTHER MATTERS

### 48. PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER

(2) Before making an award to a person, a municipality or municipal entity must first check with SARS whether that person's tax matters are in order.

(3) If SARS does not respond within seven days such person's tax matters may for purposes of sub-paragraph (1) be presumed to be in order.

## 14. DEVELOPMENTAL CHARGES POLICY

### 1. BACKGROUND

1.11.1 Mossel Bay **municipality** Municipality has developed at a rapid rate in recent years and continues to receive numerous proposals for new development, which places increasing strain on limited existing bulk infrastructure. The **municipality** Municipality, typical of many in South Africa, lacks the resources to install new bulk infrastructure for all proposed new developments, and it has therefore been deemed fair that in order to facilitate development within a municipal area, municipal authorities have the right to request a payment towards the installation of bulk infrastructure from **developers** Developers, referred to as Development Charges (DC's).

1.2.1.2 The municipalityMunicipality compiled a policyPolicy for the regulation of these charges in 2009. Since this date, there has been several legislative changes, as well as guidelinesGuidelines published by both National and Provincial departmentsDepartments. This includes the development of a Provincial DC calculatorCalculator, a tool to assist municipalitiesMunicipalities in the calculation of fair DC's. The municipalityMunicipality has therefore reviewed its previous policyPolicy to ensure compliance with the latest guidelinesGuidelines, as contained in this document.

1.3.1.3 This revised policyPolicy is based upon the National Treasury, Policy Framework for Municipal DC's, and while it follows the structure of this document, it aims to respond to the specific requirements on Mossel Bay municipalityMunicipality.

1.4.1.4 The implementation of the policyPolicy must be done in conjunction with the Municipality's Land Use Management By-Law ("the enabling By-Law")

1.5.1.5 This policyPolicy applies to all development applicationsDevelopment Applications irrespective of date of approval of the development by Council.

1.6.1.6 This policyPolicy will also apply to subsequent changes, extensions and upscaling to planning approvals previously granted.

1.7 The development contributions shall be payable by the Developer at the time application is made to the Municipality for a rates clearance certificate in terms of the Local Government: Municipal Systems Act, No. 32 of 2000 to permit a property or unit to be transferred to the purchaser, or at an earlier date as preferred by the Developer. Or in accordance with Paragraph 9 of this Policy.

1.8 The contributions payable in respect of bulk services contributions shall be such amounts as may be in force at the time in terms of the Tariff List approved by Council, when application for transfer of a property or unit is made, or if paid earlier by the Developer, at the time of payment, as the case may be, or in accordance with Paragraph 9 of this Policy.

## LEGISLATIVE FRAMEWORK

2.1 DC's are an integral part of the broader legal framework for urban land development and municipal finance, as illustrated by the following references to current policyPolicy and legislationLegislation.

### 2.2 Policy contextContext

2.2.1 This policyPolicy is consistent with the Draft Policy Framework for Municipal DC's (Version 7) issued by the National Treasury in 2011, and which reflects a broadly shared understanding of the role, purpose and legal nature of DC's across the country. An amendment to the National Municipal Fiscal Powers and Functions Amendment Act, 12 of 2007, to give legal force to the current final Draft National Policy Framework for Municipal DC's (2011) is anticipated2024 (Act 20 of 2024), which was Signed by the President on 6 June 2024, but has not taken effect yet.

### 2.3 Applicable legislationLegislation

2.3.1 DC's are currently provided for in terms of Section 42 of the 40 (7)(b) as contemplated in Section 49 of the Spatial Planning and Land Use Planning Ordinance (LUPO), 15 of 1985.Management Act, 2013 (Act 16 of 2013). When an approval is granted for a land use changeLand Use Change in terms of LUPO, the municipalityMunicipality is empowered to impose conditionsConditions in terms of section 42(2). These conditions can include:Section 43(1) to ensure "the payment of money" which is directly related to requirements resulting

from the changed land use, in respect of the provision of necessary services to the land concerned. infrastructure needs for the proposed development

2.3.2 The new Land Use Planning Act (LUPA) as approved on 31 March 2014 and gazetted on 10 April, Act 3 of 2014 will be brought into effect on a date which has yet to be determined by proclamation in the Provincial Gazette. DC's will then be provided for in terms of section 40. Sections 40 (2)(a), Section 40(4) and Section 40(5) of LUPA, specifically provide for DC's arrangements.

2.3.3 The Constitution gives the power to a municipality Municipality through the province's Province's legislative power to regulate, concurrently with the national legislature, issues relating to "municipal planning", which includes land use Land Use and land Land development (see Section 104 together with Schedule 4 of the Constitution). National legislation Legislation, through Section 75A of the Municipal Systems Act, further empowers a municipality Municipality 'to levy and recover fees, charges or tariffs in respect of any function or service of the municipality' Municipality.

2.3.4 The enabling planning legislation Planning Legislation must, however, also be read with the relevant provisions Provisions of national legislation National Legislation such as Section 11 of the Local Government: Municipal Finance Management Act (MFMA), 56 of 2003, which regulates municipal supply chain management and would be relevant in situations where the municipality Municipality agrees to permit a developer Developer to install any engineering infrastructure instead of payment of the applicable DC's.

2.3.5 Although public transport infrastructure is not typically included as one of the engineering services covered by DC's the National Land Transport Act, (Act 5 of 2009), allows a municipality Municipality to raise a user charge from "land, buildings or other developments that generate the movement of passengers, including land or buildings of which the State is the owner Owner, in its area".

2.4 Recent and anticipated changes to the legislation Legislation:

2.4.1 In April 2014, the provincial legislature of the Western Cape approved the Land Use Planning Act which empowers municipalities Municipalities to impose DC's.

2.4.2 In line with the new legislative framework under the new provincial legislation, read with the instituted National (SPLUMA) and Land Use Management Act, (Act 16 of 2013), ('SPLUMA'), Provincial (LUPA) Legislative Frameworks the Municipality intends to draft a municipal planning by-law has adopted The Municipal Land Use Planning By-Law, 2021, that will regulate aspects of land and building development management Building Development Management, including the provision of engineering services for land development and the raising of DC's. The Draft National Policy Framework for Municipal Land Use Planning By-Law, facilitate DC's (2011) proposes that every municipality have both a DC policy and by-law. The relevant parts of the proposed municipal planning by-law contribution through Section 67 of the said By-Law. A separate DC by-law By-Law may be considered if further enhancement is required.

2.4.3 In line with the current wording of clause Section 40 of the Western Cape's Land Use Planning Act, the municipality Municipality would be able to impose a condition on the approval of a land development application relating to:

2.4.5 Where such condition conditions to provide municipal engineering infrastructure in lieu of payment is imposed, it must be captured in an Engineering Services Agreement concluded between the municipality Municipality and the developer Developer before the construction of infrastructure commences (clause 40(8) of the Western Cape Land Use Planning Act).

2.4.6 In addition, section Section 49 of the national SPLUMA provides that:

- 2.4.6.1(1) An applicant is responsible for the provision and installation of internal engineering services and link engineering services.
- 2.4.6.2(2) A **municipalityMunicipality** is responsible for the provision of external engineering services.
- 2.4.6.3(3) Where a **municipalityMunicipality** is not the provider of an engineering service, the Applicant must satisfy the Municipality that adequate arrangements have been made with the relevant service provider for the provision of that service.
- 2.4.6.4(4) An **applicationApplicant** may, in **agreementAgreement** with the **municipalityMunicipality** or **service providerService Provider**, install any external engineering service instead of payment of the applicable DC's, and the fair and reasonable cost of such external services may be set off against DC's payable.
- 2.4.6.5(5) If external engineering services are installed by an **applicantApplicant** instead of payment of DC's, the provision of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), pertaining to procurement and the appointment of contractors on behalf of the **municipalityMunicipality**, does not apply.

### 3. DEFINITIONS

The terms, acronyms and abbreviations used in the **policyPolicy**, are described in the following table below:

#### Term Definition

**“Capacity”** The design capacity or output capability of an infrastructure network or the component part(s) thereof in existence as well as additional capacity that should be created as a result of all development in the **municipalityMunicipality** over the normal planning period of the organisation, on which the proposed development will measurably impact on.

**“Constitution”** The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996);.A condition imposed by the **municipalityMunicipality** on the approval of a **land development applicationLand Development Application** in terms of **land use planning legislationLand Use Planning Legislation**.

**“Coverage”** The total area of a land unit that may be covered by buildings, expressed as a percentage of the nett erf area of the land unit, as defined in the **municipality’s zoning bylaw Municipality’s Zoning By-Law**.

**“CRT”** A **certificateCertificate** of **registered titleRegistered Title**.

**“DC”** **Development Charge** is a once-off infrastructure access fee imposed by a municipality on a developer as a condition of approval of a land development that will result in an intensification of land use and an increase in the use of or need for municipal engineering services infrastructure. Development charge means a development charge contemplated in Section 85 of the Municipal Land Use Planning By-Law, 2021, as levied by the Municipality.

**“DC Calculator”** DC Calculator **developed by the** used by the Municipality in relation to this Policy and updated annually according to the approved tariffs of Council.

**“DEADP”** **Western Cape Department of Environmental Affairs & Development Planning of the Western Cape Provincial Government, version 2.**

**“Development”** The changing of land use or of cadastral boundaries in order to intensify the utilisation of land, or the simultaneous changing of both land use and cadastral boundaries in order to intensify the utilisation of the land.

**“Early Childhood Development Centre (ECD)”** Any building or premises used for the care of a limited number of children and includes a **playgroup, crèche, aftercare, pre-school, nursery school, educarePlaygroup, Crèche, Aftercare, Pre-School, Nursery School, Educare** or similar facility;

**“Engineering servicesServices”** The infrastructure required to supply water, sewerage, electricity, municipal roads, storm water drainage, municipal public transport, solid waste collection and removal required for the purpose of land development.

**“Engineering Services Agreement”** An **agreementAgreement** between the **developerDeveloper** and the **municipalityMunicipality** in cases where the developer constructs or installs bulk engineering services in lieu of the payment in full or in part of a Development Charge and in which the parties agree on their respective roles in the construction, installation and financing of infrastructure, including their respective responsibilities for maintenance and upkeep of infrastructure from the date of installation to the date of transfer of the land to another owner.

**“External servicesServices”** The municipal system outside the boundaries of the development, as described in Appendix A.

**“Floor spaceSpace”** The area of floor which is covered by a slab, roof or projection.

**“Intensification of land useLand Use”** The development of land that requires the provision of additional services infrastructure whether or not that infrastructure is already installed, including but not limited to a change in land use whether through a rezoning or special consent process.

**“Internal servicesServices”** Infrastructure that falls within the boundary of the development to service that development and which will be transferred to the **municipalityMunicipality**.

**“National Framework”** Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) and Municipal Fiscal Powers and Functions Amendment Act, 2024 (Act 20 of 2024).

#### 4. GUIDING PRINCIPLES & OBJECTIVES

4.1 The National Framework defines four key principles that support the system of municipal DC’s in South Africa, and these are also relevant to the **municipalityMunicipality**. They are:

4.1.1 Equity and Fairness: DC’s should be reasonable, balanced and practical to be equitable to all stakeholders. The key function of a system of DC’s is to ensure that those who benefit from new infrastructure investment, or who cause off-site impacts, pay their fair share of the associated costs. This implies that:

4.1.1.1 Municipalities should recover from a **developerDeveloper** the full and actual costs of infrastructure that results from urban development, such as storm water drainage, or which is necessary for urban growth (e.g. water, electricity, roads).

4.1.1.4 DC’s are not an additional revenue source that should be used to deal with historical backlogs in access to services, such as **existexisting** in some historically disadvantaged areas.

4.1.2 Predictability: DC’s should be a predictable, legally certain and reliable source of revenue to the **municipalityMunicipality** for providing the necessary infrastructure. These revenues should thus be treated as a formal commitment by the **municipalityMunicipality** to provide or upgrade the associated services and should be clearly and transparently accounted for. It would, however, be unreasonable for poor households to bear these costs, which in any event are already subsidised by national transfers. In order to promote predictability and coordination, particularly in low cost housing developments, the costs associated with municipal infrastructure (i.e. the DC) should still be established before subsidies are applied in a transparent manner to fund the liability.

4.1.3 Spatial and Economic Neutrality: A primary role of a system of DC’s is to ensure the timely, sustainable financing of required urban infrastructure. This implies that:

4.1.3.2 They should not be used as a **spatial planning policy instrument** **Spatial Planning Policy Instrument**. Inevitably, however, removing the current, implicit subsidies for urban sprawl arising from the under-recovery of DC's would lead to less sprawl.

## 5. APPLICATION OF DEVELOPMENT CHARGES

5.1 The **municipality** **Municipality** will:

5.1.1 Only impose a DC in terms of this policy supported by relevant services related **bylaws** **Acts and the Municipal Land Use Planning By-Law 2021**.

5.1.2 Update the **schedule of costs** **Tariff List** used for the calculation of DC's on an annual basis in the course of the preparation of its budget estimates.

5.1.4 Calculate the DC during the assessment of a development application and impose the payment of DC's **in terms of Section 85 of the By-Law**.

5.2 The **municipality** **Municipality** will not:

5.2.4 Impose a DC on existing developed/serviced erven with vested land use rights, where development of buildings/structures will not result in the increase in utilisation of initially installed services capacity for the property.

5.2.5 Impose DC on property proportional share transfer. The DC will be levied as stipulated in Sections 5.6 and 9.3 on a total property services needs basis.

5.3 No other authority may approve a land development without seeking the approval of the relevant **municipality** **Municipality** with respect to:

5.4 A **Land Development Application** approved by any other authority is still subject to the imposition of a DC by the Municipality and may not be regarded as approved until the Municipality has determined whether to exercise its authority to impose a DC.

5.5 The **Municipality** is not compelled to impose a DC in respect of any land development proposal if it does not intend to or lacks the capacity to provide associated infrastructure.

5.6.4 Consent **Use Applications** (in terms of the Zoning Scheme) where the change in land use is deemed by the Municipality to result in additional utilisation of infrastructure.

5.6.6 Extensions to existing **developments, such as, but not limited to, malls and other commercial developments that may have an impact on external services** buildings/ infrastructure on vested properties where the proposed services capacity needs surpass the initially installed services capacity with development of the development area.

5.6.7 Other instances if required **in terms of the Municipality's Land Use Management By-Law and Zoning Scheme By-Law**.

5.6.8 **In relation to upscaling of any rights – changes made to developments after initial approval**

5.6.9 **In relation to overlay zones which give additional Development Rights or potential and result in additional services capacity needs.**

5.6.10 **The redevelopment of, or additions/upscaling to existing structures that would have an impact on bulk infrastructure.**

## 6. SCOPE AND EXTENT OF DEVELOPMENT CHARGES

6.2 DC's do not include:

6.2.2 The costs of submitting and assessing any **Development Application**, which the Municipality may recover through application fees.

6.2.3 The costs of any environmental remediation or compensation that may be determined through an **Environmental Impact Assessment**.

6.2.4 Infrastructure which does not fall within the constitutional mandate of the Municipality, not owned by the Municipality and the Municipality does not have control over.

6.3 A DC may only be imposed at the time of approval of a land-use application that alters the intensity of the development.

## 7. CALCULATION OF DEVELOPMENT CHARGES

7.2.1.6 Should an application for rezoning not specify the particular land use or extent, the highest possible development impact for that zone shall be charged. If the Calculator does not make provision for a specific Use Zone the Zoning Scheme By-Law Use Zone description can be used to determine the classification in the Calculator.

7.2.1.7 If a application is based on a combination of uses that correspond to several the DC categories listed, the fee for the extent of the development in each category is calculated individually and added together. With new developments being serviced the services needs calculation for a specific property must be calculated on the highest possible development impact for that property Zoning/Use/ Zone.

7.2.1.7.2.1.8 If an application is based on a combination of uses that correspond to several of the DC categories listed, the fee contribution for the extent of the development in each category is calculated individually and added together on an individual proportional basis and combined to determine the total property/site DC.

## 8. SUBSIDIES, EXEMPTIONS AND SURCHARGES

8.3 The Municipality may consider granting an exemption in the following cases:

8.3.4 Temporary Departure Applications where rights are granted on a temporary basis: provided that,

8.3.4.2 In Cases where the Municipality do not have sufficient spare capacity available to accommodate the application for the temporary departure, it will not be approved.

## 9. ADMINISTRATION OF DEVELOPMENT CHARGES

9.1 A Developer/Owner is liable for the payment of a DC once, the DC triggers in terms of Section 5.6 and 9.3.1 - 9.3.6 of this Policy, has been triggered by a development/activity. This has been specified by the municipality as a payable and as a condition for the approval of a development application.

9.2 DC Trigger: The municipality shall not impose a DC prior to the formal submission of a land development application by a developer.

9.2.1 The Municipality shall not impose a DC prior to the formal submission of a Land Development Application, Building Plan Submission or commencement of a DC trigger activity if not triggered in terms of Section 5.6 and 9.3.1 - 9.3.6 of this Policy, by a Developer/Owner/Activity.

9.2.2 The contributions payable in respect of DC Contributions, shall be such amounts as may be in force at the time in terms of the Tariff List approved by Council

9.3 The DC will be payable by the developer in full before development of the land takes place, provided that the municipality may agree to payment terms with a developer in accordance with its bylaws and Services Agreement. Each payment must be paid into the correct DC fund and will be made as follows:

9.3.1 In the case of subdivision of land, prior to the issuing of a subdivision clearance certificate which would allow transfer of first unit unless the conditions of approval indicate otherwise.

9.3.2 In the case of an application where no subdivision is required and where the intended development requires approval of a building plan, prior to approval of building plans unless the conditions of approval indicate otherwise.

9.3.3 In the case of any application where no subdivision clearance or subsequent building plan approval is required, prior to commencement of any activity on site pursuant to the application.

9.3.4 The municipality may withhold any approval or clearance in terms of planning or building control legislation where a developer has not complied with his or her DC liability.

9.3.5 Where the development entails subdivision of land, no transfer or registration of a CRT may be concluded of any portion of land until the DC has been paid.

9.3.6 Where there is no transfer, the municipality must withhold both building plan approval and the certificate of occupation until the DC has been paid.

9.3.7 In the event that a developer proceeds with exercising his or her rights without paying the DC in accordance with the applicable conditions of approval no subsequent transfer of that erf, or registration of a CRT, may be processed or approved until the applicable DC has been paid.

9.3.8 In all cases where a DC arises the municipality must impose a condition that confirms that the land use becomes unlawful on account of non-payment of the DC, thereby enabling the municipality to invoke its enforcement measures appropriate to an unlawful land use.

9.3.9 In large and/or complex projects the municipality may approve a development in phases thereby allowing DC to be paid on commencement of each approved phase.

9.3.10 Where external engineering services are provided in lieu of DC by the developer, the municipality may agree to delayed payment of a DC, provided that a services agreement between the municipality and the developer is signed and a written guarantee from a registered financial services provider is provided by the developer to cover any risk to the municipality that this arrangement may entail.

9.3.11 The detailed roles and responsibilities for the provision of infrastructure in lieu of DC's must be set out in a separate services agreement, but the key aspects related to timing of payments as well as the amount(s) to be paid must be reflected clearly in the conditions of approval.

9.3 The **DC will be determined** by the Municipality as follows:

9.3.1 Residential Full Title Stands Developments, on transfer from the Developer to first buyers or as otherwise stipulated in the Services Agreement.

9.3.2 Residential Sectional Title Units Developments on transfer of the Sectional Title units to first buyers or as stipulated in the Services Agreement.

9.3.3 Full Title Commercial Developments on transfer from the Developer to first buyers or as stipulated in the Services Agreement.

9.3.4 Sectional Title Commercial Developments on submission of building plans or occupation as if agreed to in the Services Agreement.

9.3.5 Commercial Developments where no transfers are contemplated on submission of building plans or occupation if agreed to in the Services Agreement.

9.3.6 All other buildings/development/DC trigger activities as stipulated in terms of Section 5.6 of this Policy, on submission of building plans/start of DC trigger activity or occupation if stipulated in the Services Agreement.

9.4 The municipality may enforce payment of a DC through withholding of any approval or clearance that it has the authority to issue in terms of any other legislation, and for this purpose:

9.4.1 This policy framework and associated regulations shall be considered to be an applicable legal instrument in terms of section 7(1) (a) of the National Building Regulations and Standards Act (No 103 of 1977 as amended) and no certificate of occupancy referred to in section 14 of that Act shall be issued until all DC liabilities associated with a property have been paid in full.

9.4.2 A DC shall be considered as a municipal service fee in terms of section 118 of the Municipal Systems Act (no. 32 of 2000, as amended) and subject to the credit control measures contained therein.

9.4 The **DC will be payable** by the Developer in full as follows:

9.4.1 On date of determination of the DC as stipulated under 9.3

9.4.2 Any other date after determination of the DC but prior to the Occupation Certificate being issued.

9.4.3 Should the Developer not elect to pay on date of determination, the invoice will bear interest at the prevailing interest rate until date of payment.

9.5 All payments for DC's will be recognised as revenue by the municipality based on prevailing accounting practices and must be:

9.5.1 Presented in its financial statements as deferred income that is recognised on a systematic basis and rationale basis over the useful life of the asset.

9.5.2 Transferred through a Statement of Changes in Nett Assets to a dedicated DC's Fund.

9.5.3 Held in a dedicated bank account to ensure that the DC's fund is backed by cash.

**9.5 The trigger event, the date of determination and when the DCs will be payable will be contained in the Services Agreement**

9.6 The DC's Fund must be reported on annually.

9.6 The Municipality may:

9.6.1.1 Withhold any approval or clearance in terms of Planning or Building Control Legislation where a Developer has not complied with his or her DC liability.

9.6.1.2 Where the development entails subdivision of land, no transfer or registration of a CRT may be concluded of any portion of land until the DC has been paid.

9.6.1.3 Where there is no transfer, the Municipality must withhold both building plan approval and the certificate of occupation until the DC has been paid.

9.6.1.4 In the event that a Developer proceeds with exercising his or her rights without paying the DC in accordance with the applicable conditions of approval no subsequent transfer of that erf, or registration of a CRT, may be processed or approved until the applicable DC has been paid.

9.6.1.5 In all cases where a DC arises the Municipality must impose a condition that confirms that the land use becomes unlawful on account of non-payment of the DC, thereby enabling the Municipality to invoke its enforcement measures appropriate to an unlawful land use.

9.6.1.6 In large and/or complex projects the Municipality may approve a development in phases thereby allowing DC's to be paid on commencement of each approved phase.

9.6.1.7 Where external engineering services are provided in lieu of DC's by the developer, the Municipality may agree to delayed payment of a DC, provided that a Services Agreement between the Municipality and the Developer is signed and a written guarantee from a registered financial services provider is provided by the Developer to cover any risk to the Municipality that this arrangement may entail.

9.6.1.8 The detailed roles and responsibilities for the provision of infrastructure in lieu of DC's must be set out in a separate Services Agreement which will only be allowed if in accordance to Section 9.3.1 - 9.3.6 of this policy.

9.7 The Municipality may enforce payment of a DC through withholding of any approval or clearance that it has the authority to issue in terms of any other legislation, and for this purpose:

9.7.1 This Policy Framework and associated Regulations shall be considered to be an applicable legal instrument in terms of Section 7(1) (a) of the National Building Regulations and Standards Act

(No 103 of 1977 as amended) and no certificate of occupancy referred to in Section 14 of that Act shall be issued until all DC liabilities associated with a property have been paid in full.

9.7.2 A DC shall be considered as a municipal service fee in terms of Section 118 of the Municipal Systems Act (No 32 of 2000, as amended) and subject to the credit control measures contained therein.

9.7.3 In terms the Spatial Planning and Land Use Planning Act, 2013 (Act 16 of 2013).

9.8 All payments for DC's will be recognised as revenue by the Municipality based on prevailing accounting practices and must be:

9.8.1 Presented in its financial statements as deferred income that is recognised on a systematic basis and rationale basis over the useful life of the asset.

9.8.2 Transferred through a Statement of Changes in Nett Assets to a dedicated DC's Fund.

9.8.3 Held in a dedicated bank account to ensure that the DC's fund is backed by cash.

9.9 The DC's Fund must be reported on annually.

9.10 Each DC payment can only be done if a Municipal DC Invoice is issued and must be paid into the correct DC account/fund and reserved for infrastructure development by the Municipality.

Payment into wrong accounts will not be regarded as DC payments and no interest will be refundable in cases where refunds becomes payable by the Municipality.

## **10. INFRASTRUCTURE IN-LIEU OF A DEVELOPMENT CHARGE**

10.1 A developer may by agreement with the municipality install bulk engineering services in lieu of DC's.

10.2 Where a developer installs bulk engineering services or transfers land in accordance with he or she may deduct the cost of the infrastructure installed from the DC's for that development, provided that:

10.2.1 The infrastructure to be installed is to the standard required by the municipality.

10.2.2 The infrastructure to be installed is located within the same municipal district in which the development is situated.

10.2.3 A written services agreement is entered into, which specifies the infrastructure to be provided in lieu of DC's, the standards to which the infrastructure is to be built, the cost of the infrastructure and the assets to be transferred to the municipality.

10.2.4 The services agreement is signed by the developer and the municipality prior to the commencement of any works to be provided in lieu of DC's.

10.2.5 The actual implementation programme and anticipated transfer date is recorded;

10.2.6 In relation to the procurement by a developer of a service provider, or service providers to build and install the infrastructure specified in the services agreement, the following requirements apply:

10.2.6.1 The developer must follow a fair, equitable, transparent and competitive process of calling for bids from infrastructure providers and appoint the bidder offering the most cost-effective bid.

10.2.6.2 A record of the procurement process and award must be appended to the services agreement.

10.2.6.3 The municipality reserves the right to participate as an observer in the deliberations on bids received by the developer in order to check that the decision-making process is fair, and a rational selection is made.

10.2.6.4 Accurate records of payment are to be kept by the developer to verify final payment certificates.

10.2.6.5 The municipality may have access to all relevant records relating to the construction process, including not only records relating to the procurement process, but also the contractual documentation, notices, invoices, progress reports and other records.

10.2.6.6 The municipality may impose other appropriate safeguards on a case-by-case basis.

10.2.7 The infrastructure installed and the land on which it is situated are both formally transferred to and received by the municipality or the required agreements are made to ensure that the municipality has access to the infrastructure if it does not fall on municipal land, which may include the registration of a servitude in favour of the municipality.

10.3 The final value of the assets transferred, as reflected in payment certificates, must be reconciled with the original DC's liability and any balance due by the developer must be paid in full.

10.4 Where the developer installs external infrastructure of a higher value than the DC liability, the developer may offset the additional amount against his or her liability for DC's incurred under subsequent phases of the same development. The Municipality must verify that the additional infrastructure is necessary for the integrated and efficient development of the infrastructure network

10.1 A Developer may, by agreement with the Municipality, install bulk engineering services in lieu of DC's.

10.2 Where a Developer installs bulk engineering services or transfers land in accordance with this Policy, he or she may deduct the cost of the infrastructure installed from the DC's for that development, provided that:

10.2.1 The infrastructure to be installed is to the standard required by the Municipality.

10.2.2 The infrastructure upgraded or installed must be municipal owned or controlled.

10.2.3 The infrastructure to be installed is located within the same municipal district in which the development is situated.

10.2.4 A written Services Agreement is entered into, which specifies the infrastructure to be provided in lieu of DC's, the standards to which the infrastructure is to be built, the cost of the infrastructure and the assets to be transferred to the Municipality.

10.2.5 The Services Agreement is signed by the Developer and the Municipality prior to the commencement of any works to be provided in lieu of DC's.

10.2.6 The actual Implementation Programme and anticipated transfer date is recorded.

10.2.7 In relation to the procurement by a Developer of a service provider, or service providers to build and install the infrastructure specified in the Services Agreement, the following requirements apply:

10.2.7.1 The Developer must follow a fair, equitable, transparent and competitive process of calling for bids from infrastructure providers and appoint the bidder offering the most cost-effective bid.

10.2.7.2 A record of the procurement process and award must be appended to the Services Agreement.

10.2.7.3 The Municipality reserves the right to participate as an observer in the deliberations on bids received by the Developer in order to check that the decision-making process is fair, and a rational selection is made.

10.2.7.4 Accurate records of payment are to be kept by the Developer to verify final payment certificates.

10.2.7.5 The Municipality may have access to all relevant records relating to the construction process, including not only records relating to the procurement process, but also the contractual documentation, notices, invoices, progress reports and other records.

10.2.7.6 The Municipality may impose other appropriate safeguards on a case-by-case basis.

10.2.8 The infrastructure installed and the land on which it is situated are both formally transferred to and received by the Municipality or the required Agreements are made to ensure that the Municipality has access to the infrastructure if it does not fall on municipal land, which may include the registration of a servitude in favour of the Municipality.

10.3 The final value of the assets transferred, as reflected in Payment Certificates, must be reconciled with the original DC's liability and any balance due by the Developer must be paid in full.

10.4 Where the Developer installs external infrastructure of a higher value than the DC liability, the Developer may offset the additional amount against his or her liability for DC's incurred under subsequent phases of the same development. The Municipality must verify that the additional infrastructure is necessary for the integrated and efficient development of the infrastructure network.

10.5 Where the Developer installs external infrastructure of a higher value than the DC liability and no additional DC offset is possible, the additional amount above the DC liability may be credited to the Developer's services accounts.

## **11. GENERAL MATTERS**

11.1 The municipality will comply with the following in its annual report:

11.1.1 Disclose information on DC's levied and received by impact zone and infrastructure service;

11.1.2 Disclose information on the proportion of payments made in cash or in in-kind;

11.1.3 Disclose information on all subsidies or exemptions provided in respect of DC's;

11.1.4 Disclose information on all surcharges levied;

11.1.5 Present information on payments received as a proportion of the value of buildings completed; and

11.1.6 Certify that funds expended have been utilised for their intended purpose

## **11.2. RESPONSIBILITIES**

1211.1 In order to assist with the clarification of roles between departments at the mMunicipality, a high-level process has been developed and included in Appendix C of this pPolicy.

1211.2 The process aligns with the mMunicipal dDelegation fFramework approved by the Council in terms of council minute E123-08/2015.

## **12. DOCUMENT AND VERSION CONTROL**

**APPENDIX A: COST COMPONENTS OF A DEVELOPMENT CHARGE**

Sector	Extent of costs
<p>Water (to the extent provided by municipalityMunicipality)</p>	<p>The proportionate share of capacity or increase in size of the municipal network to accommodate the needs of the new development, including:</p> <ul style="list-style-type: none"> <li>• Link services outside the development site required to connect it to the existing municipal network.</li> <li>• Share of capacity of reticulation outside the development, in the event of a smaller development.</li> <li>• Share of capacity of the mains supply or the proportionate cost of additional capacity.</li> <li>• The proportionate reservoir, water tower and pump station capacity required for the new development, or the proportionate cost of additional capacity.</li> <li>• The proportionate cost of capacity of water treatment works or the proportionate cost of additional capacity, where these are owned by the municipalityMunicipality.</li> </ul>
<p>Sewerage (to the extent provided by municipalityMunicipality)</p>	<p>The proportionate share of capacity or increase in size or capacity of the sewer network to accommodate the needs of the new development, including:</p> <ul style="list-style-type: none"> <li>☐ Link infrastructure to connect the new development to the existing municipal network.</li> <li>☐ Share of cost of existing pump capacity or the proportionate cost of additional capacity.</li> <li>☐ The proportionate cost of capacity of outfall sewers or the proportionate cost of additional capacity.</li> <li>☐ Consumption of a share of existing wastewater treatment capacity, or the cost of creating additional capacity at such a facility, where these are owned by the municipalityMunicipality.</li> </ul>

<p>Electricity (to the extent provided by municipalityMunicipality)</p>	<ul style="list-style-type: none"> <li>• Link infrastructure to connect the new development to the existing municipal network.</li> <li>• The additional capacity in the municipal electrical supply network. Note that a large consumer would, however, simply tap into an appropriately sized component, and will not link vertically into the system. Costs are then limited to the link infrastructure and any proportionate share of capital cost of the component, based on % capacity consumed.</li> <li>• The proportionate increase in size or capacity of transformer stations and substations.</li> <li>• The additional capacity of main transmission lines to transformer stations and substations.</li> </ul>
<p>Roads (to the extent provided by municipalityMunicipality)</p>	<p>Contributions to ‘Basic road services’ are based on:</p> <ul style="list-style-type: none"> <li>• A capacity component aimed at providing for the required road space which is needed on external roads for trips on external roads by customers in the new development (or visitors)</li> <li>• A strength component to allow for additional heavy vehicles that will be using the external roads as a result of the new development.</li> </ul> <p>In addition:</p> <ul style="list-style-type: none"> <li>• Contributions are required to the cost of boundary roads for class 4 or 5 roads at or on the development boundary, with or without direct access, which will be used by customers in the new development.</li> <li>• Contributions may also be required for junctions or connections to roads, and for road widening required as a result of the development and can include land, traffic control devices, traffic signs and additional lighting.</li> </ul>
<p>Solid waste (to the extent provided by Municipality)</p>	<ul style="list-style-type: none"> <li>• The land acquisition (additional airspace) of refuse transit and landfill sites, assuming that such doesn’t exist to service the development – otherwise a portion of the capital cost of the facility based on the capacity required by the development.</li> </ul>

Solid waste (to the extent provided by municipality)	. The land acquisition (additional airspace) of refuse transit and landfill sites, assuming that such doesn't exist o service the development-otherwise a portion of the capital cost of the facility based on the capacity required by the development.
All services (to the extent provided by municipality)	The proportionate cost of land or servitudes of existing infrastructure or the cost thereof to establish new infrastructure as a result of the development.

## 15. PREFERENTIAL PROCUREMENT POLICY

### 2. INTRODUCTION

Section 2 (1) (d) (i) and (ii) of the Preferential Procurement Policy Framework Act, 2000 refers to specific goals which may include:

- (i) contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender or disability;
- (ii) implementing the programmes of the Reconstruction and Development Programme (RDP) as published in Government Gazette 16085 dated 23 November 1994.

### 3. APPLICATION OF THE POLICY

**3.1 This policy applies to all procurement of goods and services by the municipality where a formal written price quotation or competitive bidding process were followed.**

**3.4 This policy must be applied concurrently with other legislative prescripts and other policies that regulate the procurement of goods and services by the municipality.**

### 4. PURPOSE OF THE POLICY

4.1 The purpose of this policy is to:

- (i) Provide for categories of preference in awarding of bids; bids.
- (ii) Provide for the advancement of persons or categories of persons disadvantaged by unfair discrimination; and
- (iii) Clarify the mechanisms how the above items in paragraph 3.1 (a) (i) and (ii) will be implemented.

4.2 The purpose of this policy is to: Objectives

- a) Promote Broad-Based Black Economic Empowerment (B-BBEE) - enterprises providing services and goods.

- c) Implement recognized best procurement practices through effective planning, strategic purchasing, and contract management

## 5. APPLICATION OF PREFERENCE POINT SYSTEM

*The Municipality shall, in the bid documents, stipulate —*

- (a) the preference point system applicable; and
- (b) any specific goal as envisaged in section 2(1)(d) and (e) of the Act and this policy.

*If it is unclear whether the 80/20 or 90/10 preference point system applies—*

- (a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or
- (b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system.

*A bidder failing to submit proof of required evidence to claim preferences for other specified goals, which is in line with section 2 (1) (d) (ii) of the Act.*

- (i) may only score in terms of the 80/90-point formula for price; and
- (ii) scores 0 points for the relevant specific goals where the supplier or service provider did not stipulate locality.

## 10. SPECIFIED CONTRACT PARTICIPATION GOALS

Only criteria as indicated in point 10.2 (b) will be applicable for procurement below R30 000 (Incl VAT) that is done in accordance to with section 17 of the Municipal Supply Chain Regulations Points for specific goals to promote suppliers or service providers located in a province, district or municipal area / (hereafter referred to as locality)

**10.1.1** Each tender must specify in the invitation to tender that a maximum of 50% of the 20/10 points will be allocated to promote the specific goal of locality.

**10.1.2** Written price quotations below R30 000 would 100% of the 20 points be allocated to promote the specific goal of locality.

**10.1.3** Only one of the points as set out below that best describes the enterprise's locality may be awarded if applicable.

**10.7.2.1** Bidders must submit one of the following in order to receive points for the abovementioned criterion.

- Municipal Account of bidder's address as indicated in bid document;
- If the address as indicated in bid document is not in the name of the bidder, the latest lease agreement for this address or sworn affidavit from the registered owner of the property stating occupancy by the bidder is required.
- The business address of the bidder as indicated in the MBD6.1 of the bid document as the business premises should be established/leased prior to the advertisement date.

- In instances below R30 000 the address as specified within the Central Supplier Database will be utilized for identification of the specific goal and the points will automatically be added to the preference point system. The Municipality however reserves the right to also request supporting evidence.

- Only fully operational business premises will be accepted. All vacant erven, storage units and postal addresses do not qualify as a business premises.

#### 11. CRITERIA FOR BREAKING DEADLOCK IN SCORING

11.1.111.1 If two or more tenderers score an equal total number of points, the contract must be awarded to the tenderer that scored the highest points for specific goals.

11.1.211.2 If two or more tenderers score equal total points in all respects, the award must be decided by the drawing of lots.

#### 13. REMEDIES

13.1 If a Municipality is of the view that a tenderer submitted false information regarding a specific goal, it must—

a) inform the tenderer; accordingly, and

b) give the tenderer an opportunity to make representations within 14 calendar days as to why

(i) the tender may not be disqualified or,

(ii) if the tender has already been awarded to the tenderer, the contract should not be terminated in whole or in part—

After considering the representations referred to in par 13 (1)(b), the Municipality may—, (a) if it concludes that such false information was submitted by the tenderer—

#### 16. ASSET DISPOSAL POLICY (New Policy)

##### 1. PURPOSE

1.3. Apart from the Section 14 of the MFMA, as quoted, this policy also seeks to give effect to:

1.3.1. The Supply Chain Management Regulations, specifically regulation 40 which requires an effective system for the disposal or letting of assets including unserviceable, redundant, or obsolete assets; and

##### 2. OBJECTIVE

2.1. The objectives of the Asset Disposal Policy are to:

2.1.3 Ensure that all disposals are, in terms of section 14 (5) of the Municipal Finance Management Act (Act No. 56, 2003), fair, equitable transparent, competitive and consistent with the Supply Chain Management Policy of the Mossel Bay Municipality.

### 3. LEGISLATIVE FRAMEWORK

#### 3.1. In terms of Section 14 of the MFMA –

3.1.2 The Municipality may transfer ownership or otherwise dispose of an asset only after the municipal council in a meeting open to the **public**:

#### DEFINITIONS

a) **“Infrastructure assets”** represents an accounting subgroup of Property, plant and equipment which is defined as those capital assets that form part of a network in delivering basic services to consumers, e.g. electricity transformers which form part of an electricity network.

General characteristics of infrastructure assets are that they are:

- i) part of a system or network;
- ii) specialised in nature and do not have alternative uses;
- iii) immovable; and
- v) subject to constraints on disposal.
- vi)

An easy way to determine whether an asset represents infrastructure is to determine whether more than one consumer will be affected when the service is not rendered. When more than one consumer is affected, the asset will usually qualify as infrastructure. When only one customer is affected the **asset**, most probably does not represent infrastructure e.g. a delivery vehicle.

**“Manager/(s)”** means any official reporting directly to a senior manager; and each municipal official; exercising financial management responsibilities which is responsible for a division with its various cost centers;

### 4. PLANNING FOR DISPOSALS

4.1. Directorates are responsible for the strategic planning for the disposal of assets that cause the municipality not to perform service delivery efficiently and **effectively**.

### 5. ASSESSING DISPOSALS

5.10. Disposals need not always be for a **financial** gain.

#### 9.2.3 RINGFENCED PROPERTY DEVELOPMENTS

9.2.3.4.3 it must be made public by means of marketing as determined **by Council**.

### 9.3 GRANTING OF RIGHTS TO USE, CONTROL AND MANAGE CAPITAL ASSETS

9.3.1 Capital Assets more than R10 Million with rights longer than three years. Right to Use, Control or Manage (Leases, Servitudes, Management Agreements)

9.3.1.2.4. In order for the council to consider any proposed granting of rights to use, control or manage any immovable capital **asset**, the council item must include information as required in terms of Regulation 36 of the Municipal Asset Transfer Regulations.

9.3.4 Immovable Capital Asset of more than R10 Million and rights not longer than Three Years:

9.3.4.4 In order for the council to consider any proposed granting of rights to use, control or manage any immovable capital ~~asset~~asset, the council item must include information as required in terms of Regulation 36 of the Municipal Asset Transfer Regulations.

9.3.5 Immovable Capital Assets not more than R1 Million and rights not longer than 3 Years

9.3.5.4 A re-active consideration of proposals to grant rights to use, control or manage immovable capital ~~assets~~ willassets will be followed upon an application by a prospective lessee to use, control or manage that immovable capital asset as identified by the prospective lessee.

9.3.5.7 In order for the item to be considered for the proposed granting of rights to use, control or manage any immovable capital ~~asset~~asset, the item must include information as required in terms of Regulation 36 of the Municipal Asset Transfer Regulations.

**14. IMPLEMENTATION AND REVIEW OF THE POLICY**

15.3 Whenever the Minister of Finance or the National Treasury or the Auditor- General requires changes to the policy by means of legislation or requests, it should be reviewed promptly in accordance with such ~~requirements~~requirements, giving full details of the reasons for the ~~revision~~revision.

## Section 8 - Overview of Budget Assumptions

Certain broad assumptions had been made on which the budget is based for the MTREF. These assumptions are based on external factors, including internal trends and factors. These assumptions provide a framework for setting priorities, determining service levels and allocating limited financial resources. This section provides a summary of the assumptions used in preparing the budget for the 2026/27 MTREF period.

### EXTERNAL FACTORS

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2026/27 budget.

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium- growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs, include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

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

### CREDIT RATING OUTLOOK

Ratings Africa was appointed by the Provincial Government of Western Cape to perform a credit rating for Local Authorities. For the past three years the Mossel Bay performed excellently, being rated amongst the most sustainable Local Authorities in South Africa. In addition to this, the Mossel Bay was also awarded Top performer by Good Governance Africa in the Governance Performance Index in 2019.

### INTEREST RATES FOR BORROWING AND INVESTMENTS

With the approval of the previous long-term financial plan, Council has resolved to take up external loans for funding of capital projects, which will generate a positive cash flow over the life cycle of the asset. This will again form part of the long-term financial plan for the next 10 years, which is currently in draft format.

Interest rates for borrowing is budgeted as follows:

<i>Borrowing rates per year</i>	2025/26	2026/27 MTREF
Borrowing interest rate	8.9%	8.9%

Investments made with various financial institutions are strictly in compliance with the Municipal Finance Management Act and the Municipality’s Cash Management and Investment Policy. The average rate of return on short-term investments for the 2025/26 year to date is 7.7 % and is estimated to be 7.8 % for the 2026/27 financial year.

### RATES, TARIFFS, CHARGES AND TIMING OF COLLECTION

The following table shows the average increases in rates and tariff charges over the 2026/27 MTREF period:

	2026/27	2027/28	2028/29
Property Rates	5.8%	6%	6%
Electricity (Basic charge)	8.5%	8%	8%
Electricity (Consumption)	8.5%	8.31%	8.14%
Water (Basic charge)	5.8%	6%	6%
Water (Consumption)	5.8%	5.5%	5.5%
Sewerage	5.5%	5.5%	5.5%
Refuse	5.5%	5.5%	5.5%

### COLLECTION RATES FOR EACH REVENUE SOURCE AND CUSTOMER TYPE

The average collection rate, in relation to the cash collected from consumers expressed as a percentage of the amount billed is 96.46%, as at February 2026.

The average monthly collection rate for 2025/26 (12-month rolling period as at February 2026) and the projections for the 2026/27 year are as follows:

	2025/26	2026/27
Property Rates	98.78 %	99.00 %
Electricity	97.62 %	98.50 %
Water	94.30 %	93.25 %
Sundry	104.74 %	95.25 %
Sewerage	90.46 %	91.25 %
Refuse	92.83 %	93.25 %

**NUMBER OF ACCOUNTS AND CONSUMPTION GROWTH**

The tables below indicate the assumptions made in the growth of the number of debtor accounts or valuations and the consumption growth for Electricity and Water consumption:

SERVICE - DRAFT BUDGET 2026/2027	YEAR 1			
	BUDGETED ANNUAL NUMBER OF POINTS / VALUATION	BUDGETED ANNUAL GROWTH IN NUMBER OF POINTS / VALUATION	BUDGETED ANNUAL CONSUMPTION	BUDGETED ANNUAL GROWTH IN CONSUMPTION
ELECTRICITY (NUMBER OP POINTS / KWH)	671 040	1.6%	258 051 724	-0.1%
WATER (NUMBER OF POINTS / KL)	654 228	1.1%	9 085 650	1.9%
SOLID WASTE (NUMBER OF POINTS)	636 738	1.0%		
SEWERAGE SERVICES (NUMBER OF POINTS)	646 764	0.5%		
PROPERTY RATES (VALUATION)	68 630 513 892	2.2%		

SERVICE - DRAFT BUDGET 2026/2027	YEAR 2			
	BUDGETED ANNUAL NUMBER OF POINTS / VALUATION	BUDGETED ANNUAL GROWTH IN NUMBER OF POINTS / VALUATION	BUDGETED ANNUAL CONSUMPTION	BUDGETED ANNUAL GROWTH IN CONSUMPTION
ELECTRICITY (NUMBER OP POINTS / KWH)	681 696	1.6%	257 917 850	-0.1%
WATER (NUMBER OF POINTS / KL)	658 548	0.7%	9 264 133	2.0%
SOLID WASTE (NUMBER OF POINTS)	643 218	1.0%		
SEWERAGE SERVICES (NUMBER OF POINTS)	650 508	0.6%		
PROPERTY RATES (VALUATION)	70 086 531 204	2.1%		

SERVICE - DRAFT BUDGET 2026/2027	YEAR 3			
	BUDGETED ANNUAL NUMBER OF POINTS / VALUATION	BUDGETED ANNUAL GROWTH IN NUMBER OF POINTS / VALUATION	BUDGETED ANNUAL CONSUMPTION	BUDGETED ANNUAL GROWTH IN CONSUMPTION
ELECTRICITY (NUMBER OP POINTS / KWH)	692 352	1.6%	258 211 826	0.1%
WATER (NUMBER OF POINTS / KL)	662 868	0.7%	9 449 804	2.0%
SOLID WASTE (NUMBER OF POINTS)	649 698	1.0%		
SEWERAGE SERVICES (NUMBER OF POINTS)	654 252	0.6%		
PROPERTY RATES (VALUATION)	71 542 548 516	2.1%		

## PRICE MOVEMENTS ON SPECIFICS

The purchase of bulk electricity from Eskom is budgeted at R 733 469 650 in the 2026/27 financial year, which is an increase of 8.9 per cent from the projected expenditure for the 2025/26 financial year. This expenditure will increase by 9 per cent respectively for the outer budget years.

## AVERAGE SALARY INCREASES

The personnel budget is calculated by reviewing the individual posts that are currently filled on the municipal organogram, as well as the previous years' expenditure on the salary budget. Provision is also made for the filling of vacant and new posts during the 2026/27 financial year.

A further assumption is to only provide for 95% of the budgeted Employee Related costs for Municipal staff. This is done in line with previous years' trends of underperformance on expenditure budgets for Employee Related costs.

The following table indicates the percentage by which allowance has been made for the increase in Councillor and employee remuneration for the 2026/27 MTREF Budget:

	2026/27	2027/28	2028/29
Councillor allowances	4.6%	4.4%	4.4%
Senior managers	4.6%	4.4%	4.4%
Other personnel	4.6%	4.4%	4.4%

## INDUSTRIAL RELATIONS CLIMATE AND CAPACITY BUILDING

The rendering of cost-effective and sustainable services to the entire community with diligence and empathy, is one of the Municipality's mission statements. To render this effective and efficient service the Municipality is committed to invest in the staff of the Municipality.

The Municipality also participates in the Municipal Finance Management Internship Programme and has employed five interns undergoing training in various sections of the Finance Directorate. The Municipality has several training initiatives available to its employees and has a skills programme in place.

<i>Capacity building, training and development</i>	2026/27
ABET and Life Long Learning Programme	R1 112 460
Capacity Building Councillors	R0
Capacity Building Local Municipalities (District Boundaries)	R313 800
Capacity Building Unemployed	R0
Development of Fire-fighters	R104 600
Induction Programmes New Staff	R307 786
Leadership Development	R297 334
Municipal Minimum Competency Level	R118 647
Workshops, Seminars and Subject Matter Training	R401 374
<b>TOTAL</b>	<b>R2 656 001</b>

## **CHANGING DEMAND CHARACTERISTICS (DEMAND FOR SERVICES AND FREE OR SUBSIDISED BASIC SERVICES)**

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2026/27 budget.

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium- growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs, include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

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

The easing of the inflation rate will support higher levels of real economic growth. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

Mossel Bay Municipality has an approved Indigent policy which provides for the definition of an indigent household.

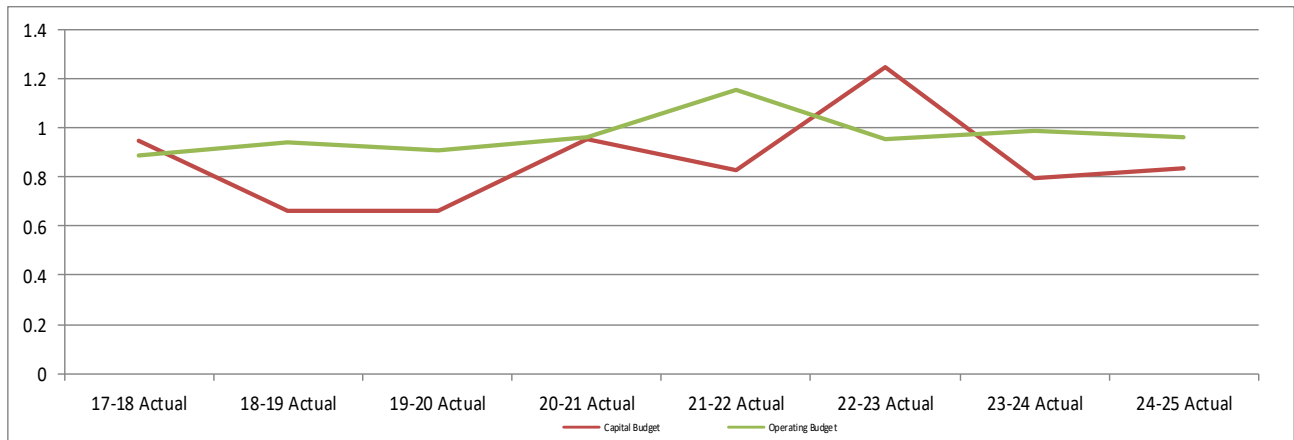
The Municipality annually receives an equitable share which is designed to fund the provision of free basic services to people who cannot afford these basic needs. For the 2026/27 financial year, the Municipality will receive an amount of R149 221 000 for this purpose.

These national grant funds are however not enough to cover the projected indigent household costs, and the municipality further funds an amount of R11.5 million from its own revenue towards these basic service costs.

**2026/27 ABILITY OF MUNICIPALITY TO SPEND AND DELIVER ON PROGRAMS**

Capital project expenditure for the 2024/25 financial year was 83.7% of the total capital budget. The capital spending is closely monitored by ways of monthly cash flows and monthly reporting to Council on capital expenditure. The projected capital and operating spending for the 2025/26 financial year, for cash flow purposes is estimated at 95%, although it might be unrealistic taken the history as baseline.

The following graph shows the spending pattern on the capital and operating budget for the Mossel Bay Municipality since the 2017/18 financial year:



## SECTION 9 - Overview of Budget Funding

Section 18(1) of the MFMA states that an Annual Budget may only be funded from:

- \* Realistically anticipated revenue to be collected,
- \* Cash-backed accumulated funds from previous years' surpluses not committed for other purposes, and
- \* Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement effectively means that Council must approve a balanced, credible and sustainable budget.

A credible budget is a budget that:

- \* Funds only activities consistent with the revised IDP and ensuring the IDP is realistically achievable given the financial constraints of the Municipality,
- \* Is achievable in terms of agreed service delivery and performance targets,
- \* Contains revenue and expenditure projections that are consistent with current and past performance,
- \* Does not jeopardise the financial viability of the Municipality, and
- \* Provides managers with appropriate levels of delegation to execute their financial management responsibilities.

A sustainable budget is a budget, which reflects sufficient revenue and adequate financial stability to fund and deliver on service delivery and performance targets.

### FISCAL OVERVIEW

The Mossel Bay Municipality reviews its financial sustainability, current financial positions and Medium-Term Revenue and Expenditure Framework (MTREF) on an annual basis to enable the Municipality to deliver acceptable levels of services at affordable tariffs.

As at 30 June 2025, the Municipality's financial position was sound, with total short-term cash and investments in the amount of R 375 341 036 and Long-term investments of R227 174 000. These funds are committed to various obligations, which includes the cash funding of the Capital Replacement Reserve in the amount of R 253 127 107 and the Self Insurance Reserve in the amount of R140 723 790.

The following table shows the Municipality’s performance for the 2023/24 and the 2024/25 budgets:

BUDGET	2023/24			2024/25		
	Budget R'000	Actual R'000	% perform	Budget R'000	Actual R'000	% perform
Operating Revenue	1 622 369 766	1 711 719 555	105.5%	1 781 918 648	1 779 686 231	99.9%
Operating Expenditure	1 610 921 860	1 589 762 079	98.7%	1 815 062 991	1 748 372 475	96.3%
Capital Expenditure	471 716 289	374 600 128	79.4%	417 476 927	349 360 363	83.7%

The above table shows that the Municipality realised 105.5% of its budgeted revenue in the 2023/24 financial year and 99.9% during the 2024/25 financial year.

The above table shows that the operating expenditure budget for the 2024/25 financial year was underspent by 3.7%, mainly due to underspending on depreciation charges.

The capital expenditure budget is mainly funded by own internal funds and grants and subsidies from national and provincial government. The 2023/24 year shows capital expenditure of 79.4% and for the 2024/25 year a spending percentage of 83.7%. The main reason for underspending is due to the decreased restoration costs of landfill sites and underspending of grant funds for which a roll-over request was done to Provincial Government.

The Municipality prepared its 2024/25 Annual Financial Statements in accordance with the applicable GRAP standards and received an unqualified audit opinion from the Auditor-General.

Financial sustainability refers to financial accounts, which reflect sufficient revenue and adequate financial stability to fund and deliver on service delivery and performance targets. The municipality will be raising commercial loans to speed up the implementation of infrastructure projects. These loans have the effect of increasing the expenditure of the municipality, which will not immediately be offset by new revenue streams. The municipality will therefore have to exercise increased fiscal vigilance.

## FUNDING OF OPERATING AND CAPITAL EXPENDITURE

### Operating Budget:

The table below identifies the sources of funding for the 2026/27 operating budget:

<i>Source of Revenue</i>	<i>Budget Amount (2026/27)</i>	<i>% of Total Exp Budget (2026/27)</i>
Property rates	R 318 237 126	16.0%
Service charges - electricity revenue	R 841 029 847	42.4%
Service charges - water revenue	R 222 893 791	11.2%
Service charges - sanitation revenue	R 117 768 624	5.9%
Service charges - refuse revenue	R 113 078 020	5.7%
Service charges - other	R 0	0.0%
Rental of facilities and equipment	R 12 392 219	0.6%
Interest earned - external investments	R 58 577 575	3.0%
Interest earned - outstanding debtors	R 17 215 050	0.9%
Dividends received	R 0	0.0%
Fines, penalties and forfeits	R 5 612 518	0.3%
Licences and permits	R 1 551 717	0.1%
Agency services	R 9 553 342	0.5%
Transfers recognised - Operational	R 187 025 890	9.4%
Other revenue	R 66 211 265	3.3%
Gains on disposal of PPE	R 13 535 620	0.7%
<b>TOTAL</b>	<b>R 1 984 682 604</b>	<b>100.0%</b>

### Capital Budget:

The table below identifies the sources of funding for the 2026/27 capital budget:

<i>Funding Source</i>	<i>2026/2027</i>	<i>% of Total Budget</i>
Capital Replacement Reserve (Internal)	R 201 963 831	63.8%
Municipal Infrastructure Grant	R 30 925 187	9.8%
Integrated National Electrification Programme	R 4 347 826	1.4%
Department of Human Settlement	R 0	0.0%
Informal settlements upgrading partnership grant	R 1 363 300	0.4%
Borrowings	R 72 489 297	22.9%
Donated Asset	R 0	0.0%
K9 Unit Grant	R 2 062 428	0.7%
Fire Service Capacity Building Grant	R 0	0.0%
Insurance Reserve	R 3 265 000	1.0%
Tourism Growth Fund	R 347 826	0.1%
<b>TOTAL</b>	<b>R 316 764 695</b>	<b>100.0%</b>

## CAPITAL REPLACEMENT RESERVE

The 2026/27 capital budget is mainly funded from internal funds. The following table analyses the projected transactions of the C.R.R. from 01 July 2025 to 30 June 2029, based on the proposed capital and operational budgets.

Budget Year	2025/26	2026/27	2027/28	2028/29
	<i>Current year</i>	<i>Budget year</i>	<i>Budget year +1</i>	<i>Budget year +2</i>
	R	R	R	R
<b>Opening balance at the start of Year</b>	<b>253 127 108</b>	<b>264 191 331</b>	<b>254 787 643</b>	<b>230 099 538</b>
<b>Less: Capital budget commitments</b>	<b>-174 932 702</b>	<b>-201 963 831</b>	<b>-197 975 273</b>	<b>-170 967 154</b>
<b>Plus: Contributions to CRR</b>	<b>185 996 925</b>	<b>192 560 143</b>	<b>173 287 168</b>	<b>153 581 178</b>
- Depreciation	162 320 058	157 060 143	157 787 168	138 081 178
- Land sales	676 867	500 000	500 000	500 000
- Bulk service contributions	23 000 000	35 000 000	15 000 000	15 000 000
<b>Plus: Additional cash contribution</b> <i>(CFO decision once AFS results is known)</i>	-	-	-	-
<b>Closing balance of CRR</b>	<b>264 191 331</b>	<b>254 787 643</b>	<b>230 099 538</b>	<b>212 713 562</b>

It is clear from the above that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term and that the prioritisation of capital programs received special attention to stay within the available limited funds.

**CASH BACKED RESERVES / ACCUMULATED SURPLUS RECONCILIATION**

Table A8 below provides a breakdown of the Cash and investments available and the application of these funds

WC043 Mossel Bay - 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
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	579 305	693 286	619 092	549 153	400 172	400 172	400 172	311 292	265 464	358 396
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	167 174	197 174	227 174	77 174	312 275	312 275	312 275	321 575	298 900	70 000
<b>Cash and investments available:</b>		<b>746 479</b>	<b>890 460</b>	<b>846 266</b>	<b>626 327</b>	<b>712 447</b>	<b>712 447</b>	<b>712 447</b>	<b>632 867</b>	<b>564 364</b>	<b>428 396</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		34 492	21 543	1 921	-	7 397	7 397	7 397	-	-	-
Unspent borrowing											
Statutory requirements	2					9 000	9 000	9 000			
Other working capital requirements	3	(63 061)	(23 410)	(4 534)	12 731	(1 565)	(1 565)	(1 565)	31 384	18 235	(134 698)
Other provisions		149 148	136 715	148 708	123 643	148 208	148 208	148 208	200 985	201 411	201 864
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	398 429	363 642	393 851	279 221	374 957	374 957	374 957	352 139	315 485	285 623
<b>Total Application of cash and investments:</b>		<b>519 009</b>	<b>498 490</b>	<b>539 946</b>	<b>415 595</b>	<b>537 997</b>	<b>537 997</b>	<b>537 997</b>	<b>584 508</b>	<b>535 131</b>	<b>352 789</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>227 469</b>	<b>391 970</b>	<b>306 319</b>	<b>210 732</b>	<b>174 451</b>	<b>174 451</b>	<b>174 451</b>	<b>48 358</b>	<b>29 233</b>	<b>75 607</b>

The above table indicates clearly that the reserves and various other obligations of the municipality is fully cash backed.

The mentioned obligations include:

- Unspent conditional grants
- Current portion of Provisions
- Statutory requirements (E.g. VAT payable)
- Other working capital requirements (E.g. Creditors, debtors)

**FUNDING MEASUREMENT**

Table SA10 show the various funding measures and whether the budgets are fully funded or not.

WC043 Mossel Bay Supporting Table SA10 Funding measurement

Description	MFMA section	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
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	579 305	693 286	619 092	549 153	400 172	400 172	400 172	311 292	265 464	358 396
Cash + investments at the yr end less applications - R'000	18(1)b	2	227 469	391 970	306 319	210 732	174 451	174 451	174 451	48 358	29 233	75 607
Cash year end/monthly employee/supplier payments	18(1)b	3	6.0	5.8	4.7	3.6	2.8	2.8	2.6	2.2	1.8	2.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	124 166	121 957	31 314	36 684	29 139	29 139	29 139	39 790	65 039	118 812
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.8%	5.4%	9.8%	(10.1%)	(6.0%)	(6.0%)	2.0%	1.9%	1.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	101.8%	96.8%	97.5%	95.5%	95.9%	95.9%	95.9%	97.7%	97.8%	97.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(3.6%)	4.7%	2.4%	2.9%	0.3%	0.3%	0.3%	0.9%	1.2%	1.2%
Capital payments % of capital expenditure	18(1)c;19	8	98.2%	80.7%	99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	22.3%	40.3%	45.0%	54.3%	48.8%	48.8%	48.8%	26.1%	14.5%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.7%	100.7%	100.7%
Current consumer debtors % change - incr/(decr)	18(1)a	11	N.A.	2.6%	26.5%	(31.5%)	53.1%	0.0%	0.0%	2.3%	2.7%	3.0%
Long term receivables % change - incr/(decr)	18(1)a	12	N.A.	3.7%	3.5%	(7.9%)	3.7%	0.0%	0.0%	(4.7%)	(7.4%)	(10.6%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.0%	4.6%	4.2%	4.3%	4.4%	4.4%	4.3%	4.4%	4.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	29.2%	36.0%	27.3%	11.6%	15.6%	15.6%	0.0%	18.9%	18.5%	16.3%

**References**

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

**Supporting indicators**

% incr total service charges (incl prop rates)	18(1)a		0.0%	9.8%	11.4%	15.8%	(4.1%)	0.0%	0.0%	8.0%	7.9%	7.8%
% incr Property Tax	18(1)a		0.0%	13.8%	15.6%	17.2%	(0.8%)	0.0%	0.0%	8.2%	8.3%	8.2%
% incr Service charges - Electricity	18(1)a		0.0%	11.4%	13.1%	18.2%	(8.4%)	0.0%	0.0%	8.3%	8.2%	8.2%
% incr Service charges - Water	18(1)a		0.0%	2.1%	4.0%	10.1%	6.3%	0.0%	0.0%	7.8%	7.3%	6.9%
% incr Service charges - Waste Water Management	18(1)a		0.0%	6.3%	5.4%	11.6%	(2.5%)	0.0%	0.0%	7.1%	7.1%	7.0%
% incr Service charges - Waste Management	18(1)a		0.0%	7.9%	8.2%	8.4%	0.4%	0.0%	0.0%	6.5%	6.5%	6.4%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 082 514	1 188 118	1 323 115	1 531 716	1 468 968	1 468 968	1 468 968	1 586 480	1 711 756	1 845 722
Service charges			1 082 514	1 188 118	1 323 115	1 531 716	1 468 968	1 468 968	1 468 968	1 586 480	1 711 756	1 845 722
Property rates			192 123	218 627	252 828	296 392	294 092	294 092	294 092	318 237	344 586	372 942
Service charges - electricity revenue			560 652	624 394	706 429	834 930	764 787	764 787	764 787	828 311	896 229	969 672
Service charges - water revenue			161 029	164 444	170 988	188 263	200 139	200 139	200 139	215 659	231 477	247 520
Service charges - sanitation revenue			85 214	90 548	95 400	106 431	103 779	103 779	103 779	111 194	119 059	127 431
Service charges - refuse removal			83 497	90 105	97 470	105 700	106 170	106 170	106 170	113 078	120 405	128 158
Agency services			8 148	8 228	8 550	9 086	8 902	8 902	8 902	9 553	9 951	10 368
Capital expenditure excluding capital grant funding			166 019	221 227	298 768	357 669	350 392	350 392	350 392	277 718	233 021	172 402
Cash receipts from ratepayers	18(1)a		1 198 519	1 249 653	1 418 769	1 563 944	1 550 699	1 550 699	1 550 699	1 657 444	1 762 194	1 895 909
Ratepayer & Other revenue	18(1)a		1 177 382	1 291 296	1 454 699	1 637 663	1 617 009	1 617 009	1 617 009	1 695 936	1 801 949	1 937 363
Change in consumer debtors (current and non-current)			N/A	8 353	50 927	(79 634)	85 632	-	-	446	(927)	(2 542)
Operating and Capital Grant Revenue	18(1)a		226 887	230 821	216 137	278 096	231 381	231 381	231 381	224 505	235 970	235 974
Capital expenditure - total	20(1)(vi)		242 533	355 016	349 360	402 929	393 372	393 372	393 372	316 765	253 586	186 750
Capital expenditure - renewal	20(1)(vi)		70 923	127 755	95 412	46 772	61 313	61 313	61 313	59 986	46 877	30 394

**Supporting benchmarks**

Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										159 634	166 771	166 771
DoRA capital grants total MFY										34 669	36 170	36 170
Provincial operating grants										25 816	28 514	28 514
Provincial capital grants										2 810	2 936	2 936
District Municipality grants												
Total gazetted/advised national, provincial and district grants										222 929	234 391	234 391
Average annual collection rate (arrears inclusive)												

**DoRA operating**

Local Government Equitable Share										156 434	163 471	163 471
Finance Management										1 900	2 000	2 000
EPWP Incentive										-	-	-
Municipal Infrastructure Grant (MIG)										1 300	1 300	1 300
										159 634	166 771	166 771

**DoRA capital**

Municipal Infrastructure Grant (MIG)										29 669	30 944	30 944
National Electrification Programme										5 000	5 226	5 226
EPWP Incentive										-	-	-
										34 669	36 170	36 170

WC043 Mossel Bay Supporting Table SA10 Funding measurement

Description	MFMA section	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
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	8 353	50 927	(79 634)	85 632	-	-	446	(927)	(2 542)
<b>Total Operating Revenue</b>			1 417 211	1 573 997	1 722 196	1 962 973	1 902 752	1 902 752	1 902 752	1 984 683	2 105 129	2 240 092
<b>Total Operating Expenditure</b>			1 380 541	1 589 763	1 748 372	1 976 793	1 921 914	1 921 914	1 921 914	1 982 372	2 079 196	2 160 386
<b>Operating Performance Surplus/(Deficit)</b>			36 671	(15 766)	(26 175)	(13 820)	(19 161)	(19 161)	(19 161)	2 311	25 933	79 706
<b>Cash and Cash Equivalents (30 June 2012)</b>										311 292		
<b>Revenue</b>												
% Increase in Total Operating Revenue				11.1%	9.4%	14.0%	(3.1%)	0.0%	0.0%	4.3%	6.1%	6.4%
% Increase in Property Rates Revenue				13.8%	15.6%	17.2%	(0.8%)	0.0%	0.0%	8.2%	8.3%	8.2%
% Increase in Electricity Revenue				11.4%	13.1%	18.2%	(8.4%)	0.0%	0.0%	8.3%	8.2%	8.2%
% Increase in Property Rates & Services Charges				9.8%	11.4%	15.8%	(4.1%)	0.0%	0.0%	8.0%	7.9%	7.8%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				15.2%	10.0%	13.1%	(2.8%)	0.0%	0.0%	3.1%	4.9%	3.9%
% Increase in Employee Costs				10.4%	9.0%	7.8%	(0.1%)	0.0%	0.0%	5.8%	4.4%	4.4%
% Increase in Electricity Bulk Purchases				19.7%	19.1%	13.1%	(4.5%)	0.0%	0.0%	8.9%	8.8%	8.0%
Average Cost Per Budgeted Employee Position (Remuneration)					267252	270761	270598	270598	270598	285098	297598	310604
Average Cost Per Councillor (Remuneration)					588057	545449	566858	566858	566858	592757	618839	646067
R&M % of PPE			4.0%	4.6%	4.2%	4.3%	4.4%	4.3%	4.3%	4.3%	4.4%	4.5%
Asset Renewal and R&M as a % of PPE			9.3%	10.1%	8.7%	8.5%	8.4%	8.4%	9.7%	9.7%	8.6%	7.8%
Debt Impairment % of Total Billable Revenue			(3.6%)	4.7%	2.4%	2.9%	0.3%	0.3%	0.3%	0.9%	1.2%	1.2%
<b>Capital Revenue</b>												
Internally Funded & Other (R000)			130 845	131 995	186 557	163 319	179 356	179 356	179 356	205 229	199 345	172 402
Borrowing (R000)			35 174	89 231	112 211	194 350	171 036	171 036	171 036	72 489	33 675	-
Grant Funding and Other (R000)			76 514	133 789	50 592	45 260	42 981	42 981	42 981	39 047	20 565	14 348
Internally Generated funds % of Non Grant Funding			78.8%	59.7%	62.4%	45.7%	51.2%	51.2%	51.2%	73.9%	85.5%	100.0%
Borrowing % of Non Grant Funding			21.2%	40.3%	37.6%	54.3%	48.8%	48.8%	48.8%	26.1%	14.5%	0.0%
Grant Funding % of Total Funding			31.5%	37.7%	14.5%	11.2%	10.9%	10.9%	10.9%	12.3%	8.1%	7.7%
<b>Capital Expenditure</b>												
Total Capital Programme (R000)			242 533	355 016	349 360	402 929	393 372	393 372	393 372	316 765	253 586	186 750
Asset Renewal			154 708	172 486	156 973	151 281	151 265	151 265	151 265	207 137	164 741	131 386
Asset Renewal % of Total Capital Expenditure			63.8%	48.6%	44.9%	37.5%	38.5%	38.5%	38.5%	65.4%	65.0%	70.4%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			101.8%	96.8%	97.5%	95.5%	95.9%	95.9%	95.9%	97.7%	97.8%	97.9%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
<b>Borrowing</b>												
Most recent Credit Rating										0		
Capital Charges to Operating			2.2%	2.9%	3.6%	3.2%	3.2%	3.2%	3.2%	7.8%	7.5%	7.1%
Borrowing Receipts % of Capital Expenditure			22.3%	40.3%	45.0%	54.3%	48.8%	48.8%	48.8%	26.1%	14.5%	0.0%
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments			227 469	391 970	306 319	210 732	174 451	174 451	174 451	48 358	29 233	75 607
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			100.0%	100.9%	98.3%	100.2%	96.0%	96.0%	96.0%	97.3%	98.0%	100.7%
Free Services as a % of Operating Revenue (excl operational transfers)			1.4%	2.8%	2.7%	2.7%	2.6%	2.6%	2.6%	2.5%	2.5%	2.5%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			1 417 211	1 573 997	1 722 196	1 962 973	1 902 752	1 902 752	1 902 752	1 984 683	2 105 129	2 240 092
Total Operating Expenditure			1 380 541	1 589 763	1 748 372	1 976 793	1 921 914	1 921 914	1 921 914	1 982 372	2 079 196	2 160 386
Surplus/(Deficit) Budgeted Operating Statement			36 671	(15 766)	(26 175)	(13 820)	(19 161)	(19 161)	(19 161)	2 311	25 933	79 706
Surplus/(Deficit) Considering Reserves and Cash Backing			227 469	391 970	306 319	210 732	174 451	174 451	174 451	48 358	29 233	75 607
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

The above table indicates that the 2026/27 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act for all three Budget years of the MTREF.

## SOURCES OF FUNDING

### Rates, tariffs and other charges

Please refer to Annexure A with the total Rates, Tariffs and other sundry charges for the 2026/27 financial year.

### New and Unspent Borrowing

Table SA 17 provides an indication, based on the new borrowings included in the budget for the MTREF period, of the overall non-current and current situation regarding loans. The Municipality no longer finances computer hardware via finance leases.

WC043 Mossel Bay - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	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
<b>Borrowings</b>										
<b>Annuity and Bullet Loans</b>										
Banks		153 606	217 013	323 513	480 020	491 492	491 492	469 235	422 931	355 062
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										
<b>Total Annuity and Bullet Loans</b>		153 606	217 013	323 513	480 020	491 492	491 492	469 235	422 931	355 062
<b>Total Bankers Acceptance Certificate</b>		-	-	-	-	-	-	-	-	-
Concessionary Loan										
<b>Total Derivative Financial Liability</b>		-	-	-	-	-	-	-	-	-
<b>Total Finance Lease Liability</b>		-	-	-	-	-	-	-	-	-
<b>Government Loans</b>										
Intercompany/Parent-subsiidiary Transactions										
<b>Total Registered Stock</b>		-	-	-	-	-	-	-	-	-
<b>Total Marketable Bonds</b>		-	-	-	-	-	-	-	-	-
<b>Total Non-annuity Loans</b>		-	-	-	-	-	-	-	-	-
<b>Total Non-marketable Bonds</b>		-	-	-	-	-	-	-	-	-
<b>Total PPP Liabilities</b>		-	-	-	-	-	-	-	-	-
<b>Total Securities</b>		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
<b>Total Borrowings</b>	1	153 606	217 013	323 513	480 020	491 492	491 492	469 235	422 931	355 062

Investments

Table SA 15 provides the investment particulars by type, whilst Table SA 16 provides the investments by maturity.

**WC043 Mossel Bay - 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 Budaet	Adjusted Budaet	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Investments</b>										
<b>Bank Repurchase Agreements</b>										
Specify 1										
<b>Total Bank Repurchase Agreements</b>		-	-	-	-	-	-	-	-	-
<b>Bankers Acceptance Certificate</b>										
Specify 1										
<b>Total Bankers Acceptance Certificate</b>		-	-	-	-	-	-	-	-	-
<b>Deposit Taking Institutions</b>										
Short term deposits with banks (part of Cash and Cash equivalents)		559 963	447 393	375 341	418 000	360 000	360 000	290 000	255 000	355 000
Long terms investments		167 174	197 174	227 174	77 174	312 275	312 275	321 575	298 900	70 000
<b>Total Deposit Taking Institutions</b>		<b>727 137</b>	<b>644 567</b>	<b>602 515</b>	<b>495 174</b>	<b>672 275</b>	<b>672 275</b>	<b>611 575</b>	<b>553 900</b>	<b>425 000</b>
<b>Derivative Financial Assets</b>										
Specify 1										
<b>Total Derivative Financial Assets</b>		-	-	-	-	-	-	-	-	-
<b>Guaranteed Endowment Policies (Sinking)</b>										
Specify 1										
<b>Total Guaranteed Endowment Policies (Sinking)</b>		-	-	-	-	-	-	-	-	-
<b>Interest Rate Swaps</b>										
Specify 1										
<b>Total Interest Rate Swaps</b>		-	-	-	-	-	-	-	-	-
<b>Listed/Unlisted Bonds and Stocks</b>										
Specify 1										
<b>Total Listed/Unlisted Bonds and Stocks</b>		-	-	-	-	-	-	-	-	-
<b>Municipal Bonds</b>										
Specify 1										
<b>Total Municipal Bonds</b>		-	-	-	-	-	-	-	-	-
<b>National Government Securities</b>										
Specify 1										
<b>Total National Government Securities</b>		-	-	-	-	-	-	-	-	-
<b>Negotiable Certificate of Deposits</b>										
Specify 1										
<b>Total Negotiable Certificate of Deposits</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Debt Expense</b>										
Specify 1										
<b>Total Unamortised Debt Expense</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Preference Share Expense</b>										
Specify 1										
<b>Total Unamortised Preference Share Expense</b>		-	-	-	-	-	-	-	-	-
<b>Total Investments</b>		<b>727 137 417</b>	<b>644 567 341</b>	<b>602 515 036</b>	<b>495 174 000</b>	<b>672 275 000</b>	<b>672 275 000</b>	<b>611 575 000</b>	<b>553 900 000</b>	<b>425 000 000</b>

WC043 Mossel Bay - Supporting Table SA16 Investment particulars by maturity

Investments 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 / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Days												
<b>Parent municipality</b>														
ABSA 2082023307/2		212	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	28 January 2027	30 000	1 356			31 356
ABSA 2082023307/3		153	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		978		30 000	30 978
ABSA 2082033790/1		4	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	04 July 2026	15 000	13			15 013
ABSA 2082033790/2		222	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	11 February 2027		710		15 000	15 710
ABSA 2082033790/3		139	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		444		15 000	15 444
ABSA 2082092548/3		178	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	25 December 2026	25 000	949			25 949
ABSA 2082092548/4		187	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		996		25 000	25 996
STANDARD BANK 088728862-122/2		170	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	17 December 2026	30 000	1 087			31 087
STANDARD BANK 088728862-122/3		182	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	17 June 2027		1 164		30 000	31 164
STANDARD BANK 088728862-122/4		13	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		83		30 000	30 083
ABSA 2082115099/1		36	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	05 August 2026	20 000	153			20 153
ABSA 2082115099/2		203	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	24 February 2027		865		20 000	20 865
ABSA 2082115099/3		126	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		537		20 000	20 537
ABSA 2082130809/1		40	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	09 August 2026	20 000	171			20 171
ABSA 2082130809/2		199	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	24 February 2027		848		20 000	20 848
ABSA 2082130809/3		126	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		537		20 000	20 537
ABSA 2082130786/1		82	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	20 September 2026	20 000	350			20 350
ABSA 2082130786/2		220	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	28 April 2027		938		20 000	20 938
ABSA 2082130786/4		63	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		269		20 000	20 269
NEDBANK 03/7881005807/000275/1		104	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	12 October 2026	20 000	443			20 443
NEDBANK 03/7881005807/000275/2		231	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	31 May 2027		985		20 000	20 985
NEDBANK 03/7881005807/000275/3		30	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		128		20 000	20 128
ABSA 2082130728/1		138	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	15 November 2026	25 000	735			25 735
ABSA 2082130728/2		227	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		1 210		25 000	26 210
NEDBANK 03/7881005807/000276/1		157	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	04 December 2026	20 000	669			20 669
NEDBANK 03/7881005807/000277/1		201	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	17 January 2027	20 000	857			20 857
NEDBANK 03/7881005807/000277/2		164	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		699		20 000	20 699
NEDBANK 03/7881005807/000278/1		219	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	04 February 2027	20 000	934			20 934
NEDBANK 03/7881005807/000278/2		146	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		622		20 000	20 622
NEDBANK 03/7881005807/000279/1		261	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	18 March 2027	20 000	1 113			21 113
ABSA 2082142919/1		271	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	28 March 2027	20 000	1 155			21 155
ABSA 2082142919/2		94	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		401		20 000	20 401
ABSA 2082142862/1		313	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	09 May 2027	20 000	1 334			21 334
ABSA 2082217124/2		84	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		627		35 000	35 627
ABSA 2082256251/1		245	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	02 March 2027	30 000	1 567			31 567
ABSA 2082268434		14	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	14 July 2026	5 000	15			5 015
ABSA 2082268434		259	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 March 2027		276		5 000	5 276
ABSA 2082268434		92	Fixed Deposit	Yes	Fixed	0.0778	0	n/a	30 June 2027		98		5 000	5 098
INVESTEC LTD1		92	Long-Term	Yes	Fixed	0.075	0	n/a	30 September 2026	12 000	235			12 235
INVESTEC LTD2		365	Long-Term	Yes	Fixed	0.0748	0	n/a	30 June 2027	28 000	2 267			30 267
INVESTEC LTD5		365	Long-Term	Yes	Fixed	0.0783	0	n/a	30 June 2027	142 275	10 500			152 775
INVESTEC LTD3		365	Long-Term	Yes	Fixed	0.076	0	n/a	30 June 2027	60 000	4 941			64 941
INVESTEC LTD4		365	Long-Term	Yes	Fixed	0.0783	0	n/a	30 June 2027	70 000	5 932			75 932
<b>Municipality sub-total</b>										<b>672 275</b>		<b>-</b>	<b>435 000</b>	<b>1 157 465</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>									<b>672 275</b>		<b>-</b>	<b>435 000</b>	<b>1 157 465</b>

Grant Allocations

The first portion of table SA 18 provides particulars of all operating grants that the Municipality will receive, whilst the second portion provides the capital grants. Table SA 18 reconciles to the relevant gazette.

Operating Grant Revenue

**WC043 Mossel Bay - 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
<b>R thousand</b>										
<b>RECEIPTS</b>	1.2									
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Local Government Equitable Share		119 020	130 634	139 609	148 459	148 459	148 459	156 434	163 471	163 471
Finance Management		1 550	1 566	1 700	1 800	1 800	1 800	1 900	2 000	2 000
EPWP Incentive		1 935	2 902	1 663	2 329	2 329	2 329	-	-	-
Municipal Infrastructure Grant (MIG)				1 244	1 300	1 300	1 300	1 300	1 300	1 300
<b>Total Monetary Allocations</b>		<b>122 505</b>	<b>135 102</b>	<b>144 216</b>	<b>153 888</b>	<b>153 888</b>	<b>153 888</b>	<b>159 634</b>	<b>166 771</b>	<b>166 771</b>
<b>Total Operating/National Government</b>		<b>122 505</b>	<b>135 102</b>	<b>144 216</b>	<b>153 888</b>	<b>153 888</b>	<b>153 888</b>	<b>159 634</b>	<b>166 771</b>	<b>166 771</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Integrated housing		14 384	18 507	16 436	54 818	46 585	46 585	13 329	15 250	15 250
Informal settlements upgrading partnership grant			899	-	-	-	-	-	-	-
Community Development Workers		64	57	57	57	57	57	57	57	57
Library services		10 062	9 037	-	10 703	10 703	10 703	10 810	11 665	11 665
Thusong Service Centre Grant								150	-	-
Maintenance & Construction of Transport Infrastructure		341	6 076	2 060	-	-	-	60	68	68
Financial Management Support Grant										
Financial Management Capacity Building Grant		15								
Municipal Service delivery and Capacity building grant		148	8							
Municipal Accreditation and Capacity Building Grant		256	255	249						
Municipal Electrical Master Plan Grant		3								
Resourcing Funding for Establishment and Support of a K9 Unit		910	965	1 292	1 370	1 370	1 370	1 410	1 474	1 474
Title-Deeds Restoration		4 013	310	230	1 423	1 226	1 226			
Financial Management Capability Grant		307	150	100						
Provincial Contribution towards the Acceleration of Housing Delivery					3 800	450	450			
Priority Human Settlement and Development Areas (PHSDA)				806						
<b>Total Monetary Allocations</b>		<b>30 504</b>	<b>36 264</b>	<b>21 230</b>	<b>72 171</b>	<b>60 391</b>	<b>60 391</b>	<b>25 816</b>	<b>28 514</b>	<b>28 514</b>
<b>Total Operating/Provincial Government</b>		<b>30 504</b>	<b>36 264</b>	<b>21 230</b>	<b>72 171</b>	<b>60 391</b>	<b>60 391</b>	<b>25 816</b>	<b>28 514</b>	<b>28 514</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Community Safety				20						
<b>Total Operating/District Municipalities</b>		<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Public Contributions		273	216	749	1 533	1 572	1 572	1 576	1 579	1 583
<b>Total Operating/Other Grant Providers</b>		<b>273</b>	<b>216</b>	<b>749</b>	<b>1 533</b>	<b>1 572</b>	<b>1 572</b>	<b>1 576</b>	<b>1 579</b>	<b>1 583</b>
<b>Total Operating</b>	5	<b>153 282</b>	<b>171 582</b>	<b>166 215</b>	<b>227 592</b>	<b>215 851</b>	<b>215 851</b>	<b>187 025 890</b>	<b>196 863 865</b>	<b>196 867 515</b>

Capital Grant Revenue

**WC043 Mossel Bay - 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
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
<i>Municipal Infrastructure Grant (MIG)</i>		27 046	26 219	26 263	23 300	23 300	23 300	29 669	30 944	30 944
<i>National Electrification Programme</i>		17 061	11 000	-	12 444	12 444	12 444	5 000	5 226	5 226
<i>Water Services infrastructure Grant</i>										
<i>EPWP Incentive</i>			1 431	304	930	930	930			
<b>Total Monetary Allocations</b>		<b>44 107</b>	<b>38 650</b>	<b>26 567</b>	<b>36 674</b>	<b>36 674</b>	<b>36 674</b>	<b>34 669 000</b>	<b>36 170 000</b>	<b>36 170 000</b>
<b>Total Capital/National Government</b>		<b>44 107</b>	<b>38 650</b>	<b>26 567</b>	<b>36 674</b>	<b>36 674</b>	<b>36 674</b>	<b>34 669 000</b>	<b>36 170 000</b>	<b>36 170 000</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
<i>Integrated housing</i>					-	-	-			
<i>Informal settlements upgrading partnership grant</i>		32 619	4 883		8 300	5 400	5 400			
<i>Library services</i>		5								
<i>RSEP / VPUU</i>		1 080	700	700	800	800	800			
<i>Development of Sport and Recreation facilities</i>			205							
<i>Fire service capacity building grant</i>		879			2 000	2 000	2 000			
<i>Municipal Service delivery and Capacity building grant</i>		158	2							
<i>SMME Booster Fund - DEDAT</i>		84								
<i>Resourcing Funding for Establishment and Support of a K9 Unit</i>		2 213	2 589	2 775	2 730	2 730	2 730	2 810	2 936	2 936
<i>Municipal Interventions Grant</i>		250								
<i>Emergency Municipal Load Shedding Relief Grant</i>		5 129								
<i>Tourism Growth fund</i>						100	100			
<b>Total Capital/Provincial Government</b>		<b>42 417</b>	<b>8 379</b>	<b>3 475</b>	<b>13 830</b>	<b>11 030</b>	<b>11 030</b>	<b>2 810</b>	<b>2 936</b>	<b>2 936</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
<i>Community Safety</i>		84	264	30						
<b>Total Capital/District Municipalities</b>		<b>84</b>	<b>264</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
<i>Public Contributions</i>		8 228	2 643	7 380						
<b>Total Capital/Other Grant Providers</b>		<b>8 228</b>	<b>2 643</b>	<b>7 380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital</b>	5	<b>94 836</b>	<b>49 936</b>	<b>37 452</b>	<b>50 504</b>	<b>47 704</b>	<b>47 704</b>	<b>37 479</b>	<b>39 106</b>	<b>39 106</b>
<b>TOTAL RECEIPTS OF TRANSFERS AND GRANTS</b>		<b>248 118</b>	<b>221 518</b>	<b>203 668</b>	<b>278 096</b>	<b>263 556</b>	<b>263 556</b>	<b>224 505</b>	<b>235 970</b>	<b>235 974</b>

## Section 10 - Expenditure on allocations and grant programmes

Table SA 19 provide the expenditure for both capital and operational linked to the program. These amounts include the VAT portion that is claimed and recognised as own revenue, where applicable.

### Operating Grant Expenditure

WC043 Mossel Bay - Supporting Table SA19 Expenditure on transfers and grant programme

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
<b>R thousand</b>										
<b>EXPENDITURE</b>	<b>1</b>									
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
<i>Local Government Equitable Share</i>		119 020	130 634	139 609	148 459	148 459	148 459	156 434	163 471	163 471
<i>Finance Management</i>		1 550	1 566	1 700	1 800	1 800	1 800	1 900	2 000	2 000
<i>EPWP Incentive</i>		1 935	2 607	1 663	2 329	2 329	2 329	–	–	–
<i>Municipal Infrastructure Grant (MIG)</i>				1 244	1 300	1 300	1 300	1 300	1 300	1 300
<b>Total Monetary Allocations</b>		<b>122 505</b>	<b>134 807</b>	<b>144 216</b>	<b>153 888</b>	<b>153 888</b>	<b>153 888</b>	<b>159 634</b>	<b>166 771</b>	<b>166 771</b>
<b>Total National Government</b>		<b>122 505</b>	<b>134 807</b>	<b>144 216</b>	<b>153 888</b>	<b>153 888</b>	<b>153 888</b>	<b>159 634</b>	<b>166 771</b>	<b>166 771</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
<i>Integrated housing</i>		7 579	18 112	8 413	54 818	46 585	46 585	13 329	15 250	15 250
<i>Informal settlements upgrading partnership grant</i>			143	756	–	–	–	–	–	–
<i>Community Development Workers</i>		78	100	57	57	57	57	57	57	57
<i>Library services</i>		10 297	9 037		10 703	10 703	10 703	10 810	11 665	11 665
<i>Thusong Service Centre Grant</i>					–	–	–	150	–	–
<i>Maintenance &amp; Construction of Transport Infrastructure</i>		341	6 076	2 060	–	–	–	60	68	68
<i>Financial Management Capacity Building Grant</i>		108			–	–	–	–	–	–
<i>Municipal Service delivery and Capacity building grant</i>		42	12		–	–	–	–	–	–
<i>Municipal Accreditation and Capacity Building Grant</i>		254	163	145	–	104	104	–	–	–
<i>Municipal Electrical Master Plan Grant</i>		213			–	–	–	–	–	–
<i>Resourcing Funding for Establishment and Support of a K9 Unit</i>		276	486	1 001	1 370	1 370	1 370	1 410	1 474	1 474
<i>Title-Deeds Restoration</i>		130	264	511	1 423	1 226	1 226	–	–	–
<i>Financial Management Capability Grant</i>		93	150	81	–	–	–	–	–	–
<i>Provincial Contribution towards the Acceleration of Housing Delivery</i>					3 800	450	450	–	–	–
<i>Priority Human Settlement and Development Areas (PHSDA)</i>				148	–	–	–	–	–	–
<b>Total Monetary Allocations</b>		<b>19 411</b>	<b>34 542</b>	<b>13 173</b>	<b>72 171</b>	<b>60 495</b>	<b>60 495</b>	<b>25 816</b>	<b>28 514</b>	<b>28 514</b>
<b>Total Provincial Government</b>		<b>19 411</b>	<b>34 542</b>	<b>13 173</b>	<b>72 171</b>	<b>60 495</b>	<b>60 495</b>	<b>25 816</b>	<b>28 514</b>	<b>28 514</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
<i>Community Safety</i>				20	–	–	–	–	–	–
<b>Total Operating/District Municipalities</b>		<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
<i>Public Contributions</i>		267		2 567	1 533	1 572	1 572	1 576	1 579	1 583
<b>Total Operating/Other Grant Providers</b>		<b>267</b>	<b>-</b>	<b>2 567</b>	<b>1 533</b>	<b>1 572</b>	<b>1 572</b>	<b>1 575 790</b>	<b>1 579 280</b>	<b>1 582 930</b>
<b>Total operating expenditure of Transfers and Grants</b>		<b>141 916</b>	<b>169 349</b>	<b>157 389</b>	<b>226 059</b>	<b>214 383</b>	<b>214 383</b>	<b>185 450</b>	<b>195 285</b>	<b>195 285</b>

Capital Grant expenditure

WC043 Mossel Bay - Supporting Table SA19 Expenditure on transfers and grant programme

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
<b>R thousand</b>										
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Municipal Infrastructure Grant (MIG)		27 046	26 219	30 433	23 300	23 300	23 300	29 669	30 944	30 944
National Electrification Programme		17 061	11 000	-	12 444	12 444	12 444	5 000	5 226	5 226
Water Services infrastructure Grant				-	-	-	-	-	-	-
EPWP Incentive			1 431	304	930	930	930	-	-	-
<b>Total Monetary Allocations</b>		<b>44 107</b>	<b>38 650</b>	<b>30 737</b>	<b>36 674</b>	<b>36 674</b>	<b>36 674</b>	<b>34 669</b>	<b>36 170</b>	<b>36 170</b>
<b>Total National Government</b>		<b>44 107</b>	<b>38 650</b>	<b>30 737</b>	<b>36 674</b>	<b>36 674</b>	<b>36 674</b>	<b>34 669</b>	<b>36 170</b>	<b>36 170</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Integrated housing					-	-	-	-	-	-
Informal settlements upgrading partnership grant		33 536	9 764	21 620	8 300	5 400	5 400	-	-	-
Library services		59			-	-	-	-	-	-
RSEP / VPUU		1 047	733	103	800	1 397	1 397	-	-	-
Development of Sport and Recreation facilities		312	100	105	-	-	-	-	-	-
Fire service capacity building grant			879		2 000	2 000	2 000	-	-	-
Municipal Service delivery and Capacity building grant		139	5		-	-	-	-	-	-
SMME Booster Fund - DEDAT		2 079			-	-	-	-	-	-
Resourcing Funding for Establishment and Support of a K9 Unit		1 973	2 343	2 709	2 730	2 730	2 730	2 810	2 936	2 936
Municipal Interventions Grant		250			-	-	-	-	-	-
Emergency Municipal Load Shedding Relief Grant			5 129		-	-	-	-	-	-
Tourism Growth fund					-	100	100	-	-	-
<b>Total Provincial Government</b>		<b>39 395</b>	<b>18 954</b>	<b>24 537</b>	<b>13 830</b>	<b>11 627</b>	<b>11 627</b>	<b>2 810</b>	<b>2 936</b>	<b>2 936</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Community Safety		895	422	490	-	-	-	-	-	-
<b>Total Capital/District Municipalities</b>		<b>895</b>	<b>422</b>	<b>490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Public Contributions			784				-	-	-	-
<b>Total Capital/Other Grant Providers</b>		<b>-</b>	<b>784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>83 502</b>	<b>57 604</b>	<b>55 274</b>	<b>50 504</b>	<b>48 301</b>	<b>48 301</b>	<b>37 479</b>	<b>39 106</b>	<b>39 106</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>225 418</b>	<b>226 953</b>	<b>212 663</b>	<b>276 563</b>	<b>262 684</b>	<b>262 684</b>	<b>222 929</b>	<b>234 391</b>	<b>234 391</b>

## Section 11 - Transfers and grants made by the municipality

Table SA 21 provides detail information on all transfers and grants made by the Municipality.  
**WC043 Mossel Bay - 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
<b>Monetary Transfers to other municipalities</b>											
<i>District Municipalities</i>	1	102	-	-	-	-	-	-	-	-	-
<b>Total Monetary Transfers To Municipalities:</b>		<b>102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Monetary Transfers to Entities/Other External Mechanisms</b>											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Monetary Transfers To Entities/Ems¹</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Monetary Transfers to other Organs of State</b>											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Monetary Transfers To Other Organs Of State:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Monetary Transfers to Organisations</b>											
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		201	150	81	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		10 794	10 604	11 162	12 652	11 295	11 295	11 295	11 676	11 688	11 700
<i>Private Enterprises</i>		-	100	100	110	110	110	110	115	115	115
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Monetary Transfers To Organisations</b>		<b>10 995</b>	<b>10 854</b>	<b>11 343</b>	<b>12 762</b>	<b>11 405</b>	<b>11 405</b>	<b>11 405</b>	<b>11 791</b>	<b>11 803</b>	<b>11 815</b>
<b>Monetary Transfers to Groups of Individuals</b>											
<i>Households</i>		432	136	115	219	170	170	170	179	188	199
<b>Total Monetary Transfers To Groups Of Individuals:</b>		<b>432</b>	<b>136</b>	<b>115</b>	<b>219</b>	<b>170</b>	<b>170</b>	<b>170</b>	<b>179</b>	<b>188</b>	<b>199</b>
<b>TOTAL Monetary TRANSFERS AND GRANTS</b>	6	<b>11 529</b>	<b>10 990</b>	<b>11 458</b>	<b>12 981</b>	<b>11 575</b>	<b>11 575</b>	<b>11 575</b>	<b>11 970</b>	<b>11 992</b>	<b>12 014</b>

## Section 12 - Councillor Allowances and employee benefits

### DISCLOSURE OF SALARIES, ALLOWANCES AND BENEFITS

Table SA 23 provides the detail information on the salaries, allowances & benefits of all political office bearers, councillors and senior managers of the Municipality.

WC043 Mossel Bay - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		635 375	19 824	257 062			912 261
Chief Whip			–	–	–			–
Executive Mayor			820 009	–	309 575			1 129 584
Deputy Executive Mayor			555 942	96 128	257 062			909 132
Executive Committee			2 853 881	213 796	1 220 111			4 287 788
Total for all other councillors			5 603 083	286 031	2 876 564			8 765 678
<b>Total Councillors</b>	8	–	<b>10 468 290</b>	<b>615 779</b>	<b>4 920 374</b>			<b>16 004 443</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1 792 277	355 685	258 241	307 524		2 713 727
Chief Finance Officer			1 415 111	277 900	156 241	232 622		2 081 874
Director: Corporate Services			1 430 217	74 626	228 241	–		1 733 084
Director: Community Services			1 267 751	305 260	276 241	–		1 849 252
Director: Technical Infrastructure Services			2 106 028	376 634	258 241	–		2 740 903
Director: Planning and Integrated Services			1 585 242	364 136	264 241	–		2 213 619
Director: Community Safety			1 188 040	249 881	258 241	106 017		1 802 179
List of each official with packages >= senior manager								–
<b>Total Senior Managers of the Municipality</b>	8,10	–	<b>10 784 666</b>	<b>2 004 122</b>	<b>1 699 686</b>	<b>646 163</b>		<b>15 134 637</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	–	<b>21 252 956</b>	<b>2 619 901</b>	<b>6 620 060</b>	<b>646 163</b>		<b>31 139 080</b>

**SUMMARY OF COUNCILLOR AND STAFF BENEFITS**

Table SA 22 provides a summary of all the benefits to councillors and staff.

**WC043 Mossel Bay - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration R thousand	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
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary		8 454	9 146	10 246	9 580	9 910	9 910	10 468	10 929	11 410
Cell phone Allowance		1 372	1 435	1 354	1 295	1 363	1 363	1 363	1 423	1 486
Travelling Allowance		3 011	3 246	3 631	3 288	3 443	3 443	3 557	3 714	3 877
<b>Total Allowances and Service Related Benefits</b>		<b>12 837</b>	<b>13 826</b>	<b>15 231</b>	<b>14 163</b>	<b>14 716</b>	<b>14 716</b>	<b>15 389</b>	<b>16 066</b>	<b>16 773</b>
<b>Social Contributions</b>										
Medial Aid Benefits		104	104	101	104	100	100	99	103	108
Pension Fund Contributions		473	489	546	461	490	490	517	540	563
<b>Total Social Contributions</b>		<b>577</b>	<b>592</b>	<b>647</b>	<b>564</b>	<b>590</b>	<b>590</b>	<b>616</b>	<b>643</b>	<b>671</b>
<b>Total Councillors</b>		<b>13 414</b>	<b>14 419</b>	<b>15 878</b>	<b>14 727</b>	<b>15 305</b>	<b>15 305</b>	<b>16 004</b>	<b>16 709</b>	<b>17 444</b>
% increase	4		7.5%	10.1%	(7.2%)	3.9%	-	4.6%	4.4%	4.4%
<b>Senior Managers of the Municipality</b>										
<b>Salaries and Allowances</b>										
Basic Salary		7 395	8 347	8 519	10 672	10 208	10 208	10 785	11 259	11 755
Bonuses		959	983	1 105	444	57	57	646	675	704
<b>Allowance</b>										
Cellular and Telephone	3	199	242	209	234	224	224	257	268	280
Travel or Motor Vehicle	3	546	616	565	479	504	504	606	633	660
<b>Total Allowance</b>		<b>745</b>	<b>858</b>	<b>774</b>	<b>713</b>	<b>728</b>	<b>728</b>	<b>863</b>	<b>901</b>	<b>940</b>
<b>Service Related Benefits</b>										
Leave Pay	3	659	680	668	1 100	800	800	837	874	912
<b>Total Service Related Benefits</b>		<b>659</b>	<b>680</b>	<b>668</b>	<b>1 100</b>	<b>800</b>	<b>800</b>	<b>837</b>	<b>874</b>	<b>912</b>
<b>Total Salaries and Allowances</b>		<b>9 759</b>	<b>10 868</b>	<b>11 065</b>	<b>12 929</b>	<b>11 793</b>	<b>11 793</b>	<b>13 131</b>	<b>13 708</b>	<b>14 311</b>
<b>Social Contributions</b>										
Bargaining Council		1	1	1	1	1	1	1	1	1
Group Life Insurance		7	11	9	7	40	40	7	7	8
Medical		252	310	314	293	321	321	371	387	404
Pension		1 009	1 087	1 114	807	1 479	1 479	1 610	1 681	1 755
Unemployment Insurance		12	14	13	14	13	13	15	16	16
<b>Total Social Contributions</b>		<b>1 281</b>	<b>1 423</b>	<b>1 451</b>	<b>1 121</b>	<b>1 854</b>	<b>1 854</b>	<b>2 004</b>	<b>2 092</b>	<b>2 184</b>
<b>Total Post-retirement Benefit</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>11 039</b>	<b>12 292</b>	<b>12 516</b>	<b>14 050</b>	<b>13 647</b>	<b>13 647</b>	<b>15 135</b>	<b>15 801</b>	<b>16 496</b>
% increase	4		11.3%	1.8%	12.3%	(2.9%)	-	10.9%	4.4%	4.4%

WC043 Mossel Bay - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	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
		A	B	C	D	E	F	G	H	I
<b>Other Municipal Staff</b>										
<b>Salaries and Allowances</b>										
Basic Salary		230 925	253 597	276 713	304 809	304 430	304 430	327 152	341 470	356 418
Bonuses		-	-	-	-	-	-	-	-	-
<b>Allowance</b>										
Accommodation, Travel and Incidental		863	983	1 131	1 148	1 094	1 094	662	691	722
Cellular and Telephone	3	1 388	1 570	1 715	1 723	1 825	1 825	1 850	1 932	2 017
Housing Benefits	3	1 208	1 391	2 205	2 610	2 073	2 073	1 710	1 785	1 863
Non-pensionable		726	769	854	751	951	951	993	1 037	1 082
Travel or Motor Vehicle	3	7 159	7 842	8 070	8 018	8 245	8 245	7 882	8 229	8 591
Voluntary Work		-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>		<b>11 344</b>	<b>12 555</b>	<b>13 975</b>	<b>14 249</b>	<b>14 189</b>	<b>14 189</b>	<b>13 097</b>	<b>13 673</b>	<b>14 275</b>
<b>Service Related Benefits</b>										
Acting	3	1 997	1 739	2 127	2 011	1 937	1 937	1 685	1 760	1 837
Bonus	3	17 374	20 952	22 548	24 089	27 899	27 899	27 671	28 887	30 074
Leave Pay	3	945	1 641	3 445	1 651	2 000	2 000	2 092	2 184	2 280
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		3 822	3 848	3 721	4 455	4 091	4 091	4 478	4 675	4 881
Overtime		18 861	20 081	18 963	19 329	19 940	19 940	19 408	20 262	21 153
Scarcity Allowance	3	1 346	1 487	3 192	2 948	3 223	3 223	3 389	3 538	3 694
Standby Allowance	3	5 655	6 604	7 902	8 041	7 994	7 994	7 491	7 821	8 165
<b>Total Service Related Benefits</b>		<b>50 001</b>	<b>56 352</b>	<b>61 898</b>	<b>62 522</b>	<b>67 085</b>	<b>67 085</b>	<b>66 215</b>	<b>69 126</b>	<b>72 085</b>
<b>Total Salaries and Allowances</b>		<b>292 270</b>	<b>322 505</b>	<b>352 586</b>	<b>381 581</b>	<b>385 704</b>	<b>385 704</b>	<b>406 464</b>	<b>424 269</b>	<b>442 777</b>
<b>Social Contributions</b>										
Bargaining Council		137	147	147	183	176	176	185	193	202
Group Life Insurance		6 398	6 997	7 619	9 022	8 769	8 769	9 372	9 784	10 214
Medical		17 798	19 079	20 233	22 161	21 789	21 789	23 464	24 496	25 574
Pension		40 001	43 848	47 813	51 737	52 097	52 097	54 593	56 995	59 503
Unemployment Insurance		1 876	2 004	2 099	2 245	2 220	2 220	2 287	2 387	2 492
<b>Total Social Contributions</b>		<b>66 209</b>	<b>72 074</b>	<b>77 911</b>	<b>85 348</b>	<b>85 051</b>	<b>85 051</b>	<b>89 901</b>	<b>93 856</b>	<b>97 985</b>
<b>Post-retirement Benefit</b>	6									
Medical		18 693	21 947	24 230	22 342	18 963	18 963	20 426	21 325	22 263
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		84	91	45	95	39	39	37	39	40
<b>Total Post-retirement Benefit</b>		<b>18 777</b>	<b>22 039</b>	<b>24 275</b>	<b>22 437</b>	<b>19 002</b>	<b>19 002</b>	<b>20 463</b>	<b>21 363</b>	<b>22 303</b>
Less: Employees costs capitalised to PPE		(14 134)	(15 889)	(16 968)	(17 942)	(18 221)	(18 221)	(18 500)	(19 314)	(20 164)
<b>Sub Total - Other Municipal Staff</b>		<b>363 122</b>	<b>400 728</b>	<b>437 804</b>	<b>471 424</b>	<b>471 536</b>	<b>471 536</b>	<b>498 327</b>	<b>520 174</b>	<b>542 901</b>
% increase	4		10.4%	9.3%	7.7%	0.0%	-	5.7%	4.4%	4.4%
<b>Total Parent Municipality</b>		<b>387 575</b>	<b>427 439</b>	<b>466 198</b>	<b>500 202</b>	<b>500 488</b>	<b>500 488</b>	<b>529 466</b>	<b>552 683</b>	<b>576 841</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>387 575</b>	<b>427 439</b>	<b>466 198</b>	<b>500 202</b>	<b>500 488</b>	<b>500 488</b>	<b>529 466</b>	<b>552 683</b>	<b>576 841</b>
% increase	4		10.3%	9.1%	7.3%	0.1%	-	5.8%	4.4%	4.4%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>374 162</b>	<b>413 020</b>	<b>450 320</b>	<b>485 475</b>	<b>485 183</b>	<b>485 183</b>	<b>513 461</b>	<b>535 975</b>	<b>559 397</b>

**SUMMARY OF PERSONNEL NUMBERS**

Table SA 24 provides a summary of the personnel numbers.

**WC043 Mossel Bay - 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
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		27	27	-	27	27	-	27	27	-
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	7	7	-	7	7	-	7	7	-
Other Managers	7	24	24	-	26	26	-	26	26	-
Professionals		43	43	-	45	45	-	46	46	-
<i>Finance</i>		23	23	-	24	24	-	24	24	-
<i>Spatial/town planning</i>		6	6	-	6	6	-	6	6	-
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>		1	1	-	2	2	-	2	2	-
<i>Water</i>		2	2	-	2	2	-	3	3	-
<i>Sanitation</i>		1	1	-	1	1	-	1	1	-
<i>Refuse</i>		1	1	-	1	1	-	1	1	-
<i>Other</i>		9	9	-	9	9	-	9	9	-
Technicians		267	216	51	284	230	54	282	228	54
<i>Finance</i>		12	11	1	12	11	1	12	11	1
<i>Spatial/town planning</i>		19	14	5	19	14	5	19	14	5
<i>Information Technology</i>		14	10	4	15	11	4	15	11	4
<i>Roads</i>		16	14	2	16	14	2	16	14	2
<i>Electricity</i>		34	31	3	36	33	3	36	33	3
<i>Water</i>		34	32	2	37	35	2	36	34	2
<i>Sanitation</i>		7	7	-	9	9	-	9	9	-
<i>Refuse</i>		8	6	2	9	7	2	9	7	2
<i>Other</i>		123	91	32	131	96	35	130	95	35
Clerks (Clerical and administrative)		378	219	159	381	220	161	382	221	161
Service and sales workers		229	224	5	240	235	5	240	235	5
Skilled agricultural and fishery workers										
Craft and related trades		133	132	1	149	148	1	149	148	1
Plant and Machine Operators		164	162	2	196	194	2	195	193	2
Elementary Occupations		440	345	95	465	366	99	474	375	99
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>1 712</b>	<b>1 399</b>	<b>313</b>	<b>1 820</b>	<b>1 498</b>	<b>322</b>	<b>1 828</b>	<b>1 506</b>	<b>322</b>
% increase					6.3%	7.1%	2.9%	0.4%	0.5%	-
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

**VACANT AND NEW POSITIONS TO BE FILLED**

The following positions are currently vacant, budget provision has been made due to the fact that the positions are essential for service delivery and it was already provided for in the 2026/27 budget.

TASK GRADE	GRADING NUMBER	2026/27 Post value (incl WCA)	POST NAME	COST CENTRE
9	3435912	400 803.94	Assistant Superintendent (Public Transport, Speed Enforcement	COMM SAFE: Traffic By-Law Services (7770)
7	902005	321 738.46	Supervisor (MDT Friemersheim)	TECH/INFRA SERV: Stormwater (4464)
15	200054	719 298.22	Manager (Strategic Services)	CORP SERV: Public Participation (2244)
Sec57	500009	1 687 764.64	Director: Community Safety	COMM SAFE: Executive Costs (7700)
5	205045	233 858.87	Office Assistant	COMM SAFE: Traffic By-Law Services (7770)
3	200015	174 373.22	General Assistant (Messenger)	CORP SERV: Archives (2232)
5	409115	233 858.87	Artisan Assistant (Plumber Water South)	TECH/INFRA SERV: Water: Distribution (4487)
3	200106	154 893.77	General Assistant/Cleaner (Office Cleaning)	CORP SERV: Administration: General (2231)
5	3435340	233 818.96	Artisan Assistant (Plumber Watermeters South)	TECH/INFRA SERV: Water: Distribution (4487)
6	3435565	270 462.17	Clerk: Call Centre	CORP SERV: Call Centre (2212)
5	3436276	233 858.87	Artisan Assistant (Plumber Sanitation South)	TECH/INFRA SERV: Sewerage: Distribution (4478)
3	404105	210 453.98	General Assistant: (Road Maintenance - South)	TECH/INFRA SERV: Streets (4468)
5	409009	233 818.96	Artisan Assistant (Plumber Sanitation South)	TECH/INFRA SERV: Sewerage: Distribution (4478)
5	406111	233 859.37	Artisan Assistant (Foreman Bulk Services)	TECH/INFRA SERV: Water: Bulk Services (4488)
5	405137	233 818.96	Artisan Assistant (Plumber Sanitation South)	TECH/INFRA SERV: Sewerage: Distribution (4478)
5	409102	233 818.96	Artisan Assistant (Plumber Sanitation South)	TECH/INFRA SERV: Sewerage: Distribution (4478)
4	405116	233 858.87	Artisan Assistant (Plumber Water South)	TECH/INFRA SERV: Water: Distribution (4487)
15	204012	719 298.22	Manager: Libraries, Thusong Community Facilities	COM SERV: Library: Mossel Bay (5593)
6	800032	270 462.17	Snr Clerk (Client Services Cashiering)	FIN SERV: Billing and Client services (3401)
16	3435272	991 992.12	Manager (Economic Development and Tourism)	PLAN ECO DEV: Economic Development (6653)
12	800031	614 036.69	Accountant (Budget)	FIN SERV: Budget and Reporting (3300)
5	200017	174 373.22	Office Assistant	CORP SERV: Administration: General (2231)
11	131301	524 126.68	Asst Superintendent (DLTC)	COMM SAFE: Registrations: Drivers Licensing (7302)
5	405122	233 818.97	Handyman (Mechanical Services Pumps)	TECH/INFRA SERV: Sewerage: Pumps (4302)
10	3434947	447 971.75	Assistant HR Officer: OHS	CORP SERV: Human Resources (2222)
T6 (CLS	204004	329 099.25	Library Assistant (MSB)	COM SERV: Library: Mossel Bay (5593)
T7	407006	321 738.21	Supervisor (Alien Vegetation Control)	COM SERV: Alien Vegetation Control (5561)
9	3435032	400 803.94	Human Settlement Liaison Officer	PLAN ECO DEV: Integrated Human Settlement (6674)
5	405022	233 819.33	Senior Artisan Assistant	TECH/INFRA SERV: Desalination Plant (4489)
T6	701121	386 482.25	Tractor Driver (Specialist Workers South)	TECH/INFRA SERV: Stormwater (4464)
5	405132	233 818.96	Artisan Assistant (Plumber Water South)	TECH/INFRA SERV: Water: Distribution (4487)
12	203002	492 645.53	Superintendent (Traffic, Law Enforcement Road Markings)	COMM SAFE: Traffic By-Law Enforcement (7785)
6	3434960	270 478.83	Cashier/Clerk (Building Control Regulator)	PLAN ECO DEV: Building Control (6003)
4	200100	158 588.28	Caretaker	COM SERV: Facilities and Halls (5549)
5	3435798	233 818.96	Cadet Fire Fighter (Shift B)	COMM SAFE: Fire and Rescue Service (7760)
7	500054	356 485.57	Principal Clerk: Creditors	FIN SERV: Creditors (3304)
3	404134	218 956.47	General Assistant (Bricklayer - South)	TECH/INFRA SERV: Streets (4468)
12	800045	714 172.46	Snr SCM Practitioner (Acquisition Demand Management: Formal	FIN SERV: Procurement (3372)
3	3434768	243 311.28	General Assistant (Refuse Removal)	COM SERV: Refuse Removal (5552)
3	3435669	272 675.36	General Worker (Crane Truck - South)	
3	3435858	203 838.59	General Worker (Ablution Blocks)	COM SERV: Facilities and Halls (5549)
3	201104	218 956.23	General Assistant (Facilities Halls)	
3	3435840	274 343.79	General Assistant (Parks Maintenance Team 2)	COM SERV: Parks Beautification (5582)
13	3435406	688 000.07	Asset Manager: Buildings	PLAN ECO DEV: Municipal Buildings (6612)
6	292907	270 478.83	Stores Assistant	FIN SERV: Logistics (3373)
6	3435069	270 478.83	General Worksmen (WT LBR)	TECH/INFRA SERV: Water: Purification Klein Brak (4482)
14	3436034	771 331.78	Assistant Manager (Revenue Enhancement Control, Client Serv	FIN SERV: Rev enhanc Credit con (3403)
6	3435226	270 461.94	Driver (Specialist Workers - North)	TECH/INFRA SERV: Streets (4468)
6	3436301	270 479.44	Senior Clerk (Engineering)	TECH/INFRA SERV: Streets (4468)
6	204016	293 911.86	Library Assistant (MSB)	COM SERV: Library: Mossel Bay (5593)
11	3436146	467 134.30	Technician: Operational Buildings	PLAN ECO DEV: Municipal Buildings (6612)
6	3436293	270 478.83	Senior Clerk (Support Services)	TECH/INFRA SERV: Project Management Unit (4401)
6	3436297	270 478.83	Senior Clerk (Support)	TECH/INFRA SERV: Sewerage: Bulk services (4477)
6	3436298	270 478.83	Senior Clerk (Support)	TECH/INFRA SERV: Sewerage: Bulk services (4477)
13	205001	1 202 438.62	Station Commander (Fire Safety)	COMM SAFE: Fire and Rescue Service (7760)
6	902001	320 753.02	Senior Clerk (Cashiering)	FIN SERV: Billing and Client services (3401)
6	800059	319 543.30	Snr Clerk: Pre-Paid, Credit and Refuse	FIN SERV: Billing and Client services (3401)
7	3434949	388 144.76	Principal Clerk (Labour Relations)	CORP SERV: Human Resources (2222)
12	800025	671 443.86	Accountant (Rates Taxes)	FIN SERV: Rates and Taxes (3402)
7	800004	423 231.10	Supervisor ( Meter Readers)	FIN SERV: Billing and Client services (3401)
6	292905	257 486.53	Senior Clerk (Cashiering)	FIN SERV: Billing and Client services (3401)
7	292903	334 363.68	Principal Clerk (Revenue Protection)	FIN SERV: Revenue services: Admin (3405)
4	3434821	238 333.68	General Attendant: Transfer Stations Refuse Dumps	COM SERV: Collections Waste Disposal Facilities (5554)
5	405119	303 635.50	Artisan Assistant (Plumber Meters North)	TECH/INFRA SERV: Water: Distribution (4487)
4	407191	202 415.63	Small Plant Operators (Sport Maintenance - Team 1)	COM SERV: Sport Grounds (5592)
3	604141	258 642.17	General Assistant (Refuse Removal)	COM SERV: Refuse Removal (5552)
5	405109	362 559.87	Artisan Assistant (Plumber Water South)	TECH/INFRA SERV: Water: Distribution (4487)
3	3434614	218 956.47	General Assistant: (Bricklayer - South)	TECH/INFRA SERV: Streets (4468)
5	406106	233 819.45	Artisan Assistant (Bricklayer Bulk Services)	TECH/INFRA SERV: Water: Bulk Services (4488)
5	3435675	233 818.96	Artisan Assistant (Electrical Operations Maintenance - North)	TECH/INFRA SERV: Street lighting (4202)
3	407115	232 128.18	General Assistant (Parks Beautification Team 1 MSB)	COM SERV: Parks Beautification (5582)
3	404183	283 475.29	General Assistant (Bricklayer - North)	TECH/INFRA SERV: Streets (4468)
12	3435686	780 252.58	Accountant (Compliance Reporting)	FIN SERV: Budget and Reporting (3300)
12	500016	799 996.00	SMME Development Officer	PLAN ECO DEV: Economic Development (6653)
CLLR	100006	389 604.48	Councillor: Proportional	MUN MAN: Council (1112)
4	3434894	214 892.78	Small Plant Operator (MDT Friemersheim)	TECH/INFRA SERV: Streets (4468)
3	203102	218 956.23	General Assistant (Traffic Signs Road Markings)	COMM SAFE: Traffic By-Law Services (7770)
4	3434893	214 892.78	Small Plant Operator (MDT Friemersheim)	TECH/INFRA SERV: Streets (4468)
7	3435929	321 738.21	Snr Clerk (Administrative Support)	PLAN ECO DEV: Economic Development (6653)
4	404152	226 264.96	Small Plant Operator (MDT 1 - South)	TECH/INFRA SERV: Streets (4468)
4	407122	226 703.45	Small Plant Operator (Parks Beautification Team 1 MSB)	COM SERV: Parks Beautification (5582)
9	500020	400 803.94	Asst Community Development Officer (Early Child Development	COM SERV: Community Development (5503)
4	604177	214 840.82	General Attendant: Transfer Stations Refuse Dumps	COM SERV: Collections Waste Disposal Facilities (5554)
4	3435671	214 840.82	Electrical Attendant (Electrical Operations Maintenance - South)	TECH/INFRA SERV: Electricity: Distribution (4414)
4	701122	214 841.18	Electrical Attendant (Electrical Operations Maintenance - South)	TECH/INFRA SERV: Electricity: Distribution (4414)

New Positions 2026/27:

Department	Year requested	Grading	T-grade	Post Description	Post value (incl WCA)
Marketing and Communication	2026/27	3435616	T12	Content Developer	614 036.69
Community Safety	2026/27	3436036	Student	Learner Bylaw Enforcement Officer (Shift A)	60 479.92
Community Safety	2026/27	3436037	Student	Learner Bylaw Enforcement Officer (Shift A)	60 479.92
Community Safety	2026/27	3436038	Student	Learner Bylaw Enforcement Officer (Shift A)	60 479.92
Community Safety	2026/27	3436039	Student	Learner Bylaw Enforcement Officer (Shift A)	60 479.92
Community Safety	2026/27	3436040	Student	Learner Bylaw Enforcement Officer (Shift A)	60 479.92
Community Safety	2026/27	3436041	Student	Learner Bylaw Enforcement Officer (Shift A)	60 479.92
Community Safety	2026/27	3436042	Student	Learner Bylaw Enforcement Officer (Shift B)	60 479.92
Community Safety	2026/27	3436043	Student	Learner Bylaw Enforcement Officer (Shift B)	60 479.92
Community Safety	2026/27	3436044	Student	Learner Bylaw Enforcement Officer (Shift B)	60 479.92
Community Safety	2026/27	3436045	Student	Learner Bylaw Enforcement Officer (Shift B)	60 479.92
Community Safety	2026/27	3436046	Student	Learner Bylaw Enforcement Officer (Shift B)	60 479.92
Community Safety	2026/27	3436047	Student	Learner Bylaw Enforcement Officer (Shift B)	60 479.92
Community Safety	2026/27	3436048	Student	Learner Bylaw Enforcement Officer (Shift C)	60 479.92
Community Safety	2026/27	3436049	Student	Learner Bylaw Enforcement Officer (Shift C)	60 479.92
Community Safety	2026/27	3436050	Student	Learner Bylaw Enforcement Officer (Shift C)	60 479.92
Community Safety	2026/27	3436051	Student	Learner Bylaw Enforcement Officer (Shift C)	60 479.92
Community Safety	2026/27	3436052	Student	Learner Bylaw Enforcement Officer (Shift C)	60 479.92
Community Safety	2026/27	3436053	Student	Learner Bylaw Enforcement Officer (Shift C)	60 479.92
Community Safety	2026/27	3436054	Student	Learner Bylaw Enforcement Officer (Shift D)	60 479.92
Community Safety	2026/27	3436055	Student	Learner Bylaw Enforcement Officer (Shift D)	60 479.92
Electrical Services	2026/27	3435671	T4	Electrical Attendant (Electrical Operations Maintenance - South)	214 840.82
Electrical Services	2026/27	701122	T4	Electrical Attendant (Electrical Operations Maintenance - South)	214 841.18

## Section 13 - Monthly targets for revenue, expenditure and cash flow

### BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

Table SA 26 provides the monthly budgeted revenue and expenditure for the operational budget per Municipal Votes.

WC043 Mossel Bay - 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
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		6 202	3 991	3 096	2 592	4 290	5 449	1 805	5 543	6 720	2 660	2 369	4 156	48 872	28 312	24 108
Vote 2 - CORPORATE SERVICES		64	66	57	65	64	65	67	161	160	160	158	10 239	11 326	11 855	12 401
Vote 3 - FINANCIAL SERVICES		60 878	28 279	27 929	28 419	28 968	28 635	28 700	29 432	30 060	30 350	30 694	31 609	383 951	413 444	439 729
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		123 266	90 445	98 711	99 204	102 411	143 029	107 660	104 394	142 801	101 064	104 756	134 760	1 352 501	1 451 761	1 553 775
Vote 5 - COMMUNITY SERVICES		19 987	10 535	12 218	11 172	11 276	20 857	11 295	11 489	20 925	10 908	11 228	8 326	160 216	169 621	177 868
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		4 652	5 533	3 526	4 393	2 472	2 577	2 970	2 916	3 729	3 354	4 228	5 488	45 839	49 084	50 466
Vote 7 - COMMUNITY SAFETY		1 366	1 327	1 690	1 510	1 776	1 616	1 664	1 403	1 181	1 727	2 313	1 884	19 456	20 159	20 852
<b>Total Revenue by Vote</b>		<b>216 416</b>	<b>140 175</b>	<b>147 226</b>	<b>147 354</b>	<b>151 258</b>	<b>202 227</b>	<b>154 160</b>	<b>155 338</b>	<b>205 575</b>	<b>150 223</b>	<b>155 746</b>	<b>196 463</b>	<b>2 022 162</b>	<b>2 144 235</b>	<b>2 279 198</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - MUNICIPAL MANAGER		6 141	3 393	4 038	5 264	6 612	6 246	3 795	3 751	3 687	5 422	3 832	6 309	58 490	61 442	64 169
Vote 2 - CORPORATE SERVICES		6 041	6 558	4 817	6 473	5 206	5 286	6 118	5 755	4 906	5 567	8 813	34 563	100 103	105 980	109 891
Vote 3 - FINANCIAL SERVICES		7 554	9 052	7 191	6 244	7 113	8 064	6 605	6 210	8 810	7 380	6 967	11 630	92 820	90 963	95 159
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		18 123	106 181	122 643	79 283	95 526	111 756	88 418	81 754	78 171	84 379	79 225	309 172	1 254 631	1 332 126	1 391 060
Vote 5 - COMMUNITY SERVICES		13 820	18 795	21 086	19 827	23 804	21 657	20 717	21 934	21 396	18 514	23 154	31 260	255 964	261 046	265 754
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		6 760	3 871	4 470	5 983	6 008	8 101	8 812	6 217	5 235	5 469	7 486	15 627	84 038	87 795	89 725
Vote 7 - COMMUNITY SAFETY		8 365	8 914	11 148	10 094	11 871	11 883	12 689	11 126	9 194	12 627	11 377	17 038	136 325	139 843	144 629
<b>Total Expenditure by Vote</b>		<b>66 804</b>	<b>156 764</b>	<b>175 393</b>	<b>133 167</b>	<b>156 140</b>	<b>172 994</b>	<b>147 153</b>	<b>136 747</b>	<b>131 400</b>	<b>139 358</b>	<b>140 852</b>	<b>425 599</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>149 612</b>	<b>(16 588)</b>	<b>(28 167)</b>	<b>14 187</b>	<b>(4 882)</b>	<b>29 233</b>	<b>7 007</b>	<b>18 591</b>	<b>74 176</b>	<b>10 865</b>	<b>14 894</b>	<b>(229 136)</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>149 612</b>	<b>(16 588)</b>	<b>(28 167)</b>	<b>14 187</b>	<b>(4 882)</b>	<b>29 233</b>	<b>7 007</b>	<b>18 591</b>	<b>74 176</b>	<b>10 865</b>	<b>14 894</b>	<b>(229 136)</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>

**BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)**

Table SA 27 provides the monthly budgeted revenue and expenditure for the operational budget per standard classification.

WC043 Mossel Bay - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

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
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		67 668	32 883	31 671	31 704	33 980	34 743	31 325	35 572	37 680	33 599	33 773	49 102	453 701	463 403	486 446
Executive and council		6 201	3 986	3 094	2 589	4 285	5 449	1 805	5 543	6 719	2 659	2 367	4 156	48 852	28 292	24 088
Finance and administration		61 467	28 897	28 577	29 114	29 695	29 294	29 520	30 029	30 961	30 940	31 407	44 946	404 849	435 112	462 358
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 219	1 024	4 250	3 317	2 200	2 682	2 725	2 242	2 840	2 666	3 953	4 811	33 930	36 984	37 234
Community and social services		738	740	2 325	1 282	1 270	1 385	1 325	1 262	1 289	1 044	1 301	(2 093)	11 868	12 770	12 820
Sport and recreation		50	10	16	10	15	23	16	8	27	20	13	12	220	229	239
Public safety		421	235	544	486	900	854	592	451	373	852	1 495	1 213	8 415	8 631	8 818
Housing		10	39	1 365	1 539	16	419	793	519	1 151	751	1 144	5 680	13 427	15 352	15 357
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5 123	6 342	2 925	3 447	2 794	2 631	2 680	3 131	2 783	3 189	3 515	168	38 729	40 168	41 662
Planning and development		4 182	5 237	1 769	2 400	1 891	1 849	1 605	2 171	1 957	2 293	2 690	(3 164)	24 881	25 835	26 823
Road transport		941	1 104	1 156	1 047	902	782	1 076	960	827	896	825	3 332	13 848	14 333	14 839
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		142 406	99 926	108 380	108 886	112 284	162 171	117 430	114 394	162 272	110 768	114 504	142 381	1 495 802	1 603 681	1 713 857
Energy sources		77 344	67 689	70 279	69 077	68 885	88 153	71 845	68 346	87 054	69 966	71 346	88 890	898 873	971 249	1 047 950
Water management		23 199	10 672	16 146	18 345	21 935	30 985	24 187	23 885	32 299	20 397	20 455	22 724	265 228	281 229	297 870
Waste water management		22 706	11 841	12 161	11 646	11 566	23 698	11 511	12 042	23 316	10 567	12 834	20 435	184 324	195 210	203 883
Waste management		19 158	9 723	9 794	9 819	9 899	19 335	9 887	10 121	19 603	9 839	9 869	10 333	147 377	155 993	164 153
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		216 416	140 175	147 226	147 354	151 258	202 227	154 160	155 338	205 575	150 223	155 746	196 463	2 022 162	2 144 235	2 279 198
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		21 191	20 781	18 441	20 403	22 714	23 168	19 064	18 420	19 626	20 871	21 346	(132 415)	93 611	90 654	87 805
Executive and council		7 240	4 388	4 297	4 135	4 472	4 132	4 909	3 872	4 047	5 722	4 108	(48 535)	2 786	2 929	3 078
Finance and administration		13 915	16 118	13 820	14 461	15 416	16 742	13 673	14 056	15 154	14 839	16 887	(69 557)	95 524	94 154	93 241
Internal audit		36	275	324	1 807	2 827	2 293	482	491	425	311	351	(14 323)	(4 699)	(6 428)	(8 514)
<b>Community and public safety</b>		14 081	15 875	19 113	20 618	21 358	22 948	22 473	20 163	18 672	21 291	22 106	78 448	297 146	308 129	319 017
Community and social services		2 954	3 171	3 500	4 174	4 072	4 328	4 107	3 550	3 572	3 650	3 929	10 452	51 457	53 391	55 333
Sport and recreation		3 475	4 458	4 941	5 789	6 293	6 430	6 167	5 491	6 159	5 471	5 510	22 155	82 338	85 330	88 225
Public safety		7 126	7 688	9 818	8 703	10 164	10 472	11 012	9 648	7 868	11 111	9 908	30 666	134 184	137 920	143 181
Housing		526	558	855	1 953	828	1 717	1 187	1 475	1 073	1 060	2 759	15 176	29 167	31 487	32 278
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 208	8 268	12 594	13 256	17 925	18 606	13 652	11 681	12 246	14 944	12 712	37 200	180 294	184 652	180 813
Planning and development		2 907	2 879	2 909	3 179	3 507	3 043	3 497	3 588	3 591	3 565	4 321	3 166	40 152	41 654	43 223
Road transport		3 401	4 595	8 400	8 897	13 512	14 441	9 109	7 248	7 709	10 396	7 197	31 264	126 172	128 461	122 429
Environmental protection		900	794	1 285	1 179	907	1 121	1 046	845	946	983	1 194	2 770	13 971	14 536	15 162
<b>Trading services</b>		20 826	11 688	125 042	78 725	93 962	106 391	88 435	86 248	80 701	82 099	84 360	440 745	1 399 221	1 483 523	1 560 345
Energy sources		474	88 781	94 095	53 867	57 880	62 434	58 397	55 624	51 212	54 863	54 156	229 777	861 560	927 108	992 159
Water management		6 941	5 422	8 750	6 991	9 928	15 047	8 713	7 942	7 998	8 632	7 569	123 587	217 520	225 997	231 343
Waste water management		6 801	6 988	10 733	9 003	13 246	19 008	11 507	10 513	10 749	10 095	9 979	50 487	169 107	177 284	181 532
Waste management		6 611	10 497	11 465	8 863	12 907	9 903	9 818	12 168	10 743	8 509	12 656	36 895	151 035	153 134	155 311
<b>Other</b>		3 498	152	203	165	181	1 882	3 529	235	155	153	328	1 621	12 100	12 239	12 407
<b>Total Expenditure - Functional</b>		66 804	156 764	175 393	133 167	156 140	172 994	147 153	136 747	131 400	139 358	140 852	425 599	1 982 372	2 079 196	2 160 386
<b>Surplus/(Deficit) before assoc.</b>		149 612	(16 588)	(28 167)	14 187	(4 882)	29 233	7 007	18 591	74 176	10 865	14 894	(229 136)	39 790	65 039	118 812
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	149 612	(16 588)	(28 167)	14 187	(4 882)	29 233	7 007	18 591	74 176	10 865	14 894	(229 136)	39 790	65 039	118 812

**BUDGETED MONTHLY REVENUE AND EXPENDITURE (PER SOURCE / PER TYPE)**

Table SA 25 provides the monthly budgeted revenue per source and expenditure per type for the operational budget.

**WC043 Mossel Bay - Supporting Table SA25 Budgeted monthly revenue and expenditure**

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
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		60 523	66 459	68 109	67 669	67 915	70 734	69 730	66 162	68 388	67 962	68 741	85 918	828 311	896 229	969 672
Service charges - Water		10 742	9 927	15 424	17 617	21 191	18 618	22 776	22 467	19 216	18 960	19 005	19 717	215 659	231 477	247 520
Service charges - Waste Water Management		8 818	8 974	9 234	9 082	9 299	9 206	9 390	9 437	9 306	9 393	9 346	9 709	111 194	119 059	127 431
Service charges - Waste Management		9 351	9 349	9 388	9 406	9 421	9 419	9 418	9 493	9 463	9 395	9 378	9 598	113 078	120 405	128 158
Sale of Goods and Rendering of Services		4 200	5 079	1 727	2 296	1 912	1 524	1 545	1 965	1 795	2 075	2 509	(3 734)	22 893	23 676	24 657
Agency services		792	966	1 032	898	753	671	920	814	684	750	718	554	9 553	9 951	10 368
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 367	1 140	1 164	1 197	1 153	1 264	1 369	1 404	1 419	1 359	1 549	1 617	16 003	16 740	17 510
Interest earned from Current and Non Current Assets		4 669	4 951	4 771	4 755	4 761	4 769	4 915	4 477	4 997	4 955	5 107	5 451	58 578	61 419	59 131
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		743	729	782	825	867	942	906	702	1 024	736	831	3 305	12 392	12 913	13 457
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		2 366	3 903	2 895	2 468	4 274	1 467	1 652	5 474	2 737	2 594	2 223	2 951	35 000	15 000	15 000
Operational Revenue		342	534	875	747	676	609	507	938	923	638	580	949	8 318	8 670	9 037
<b>Non-Exchange Revenue</b>																
Property rates		55 801	22 734	22 512	22 895	23 680	23 413	23 425	24 332	24 538	24 881	25 092	24 935	318 237	344 586	372 942
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		351	320	532	488	347	358	598	420	349	358	370	1 122	5 613	5 865	6 129
Licences or permits		136	128	116	128	126	95	153	141	144	128	136	120	1 552	1 619	1 689
Transfer and subsidies - Operational		52 857	1 121	3 814	3 089	1 323	54 310	2 318	2 026	54 867	2 034	2 793	6 473	187 026	196 864	196 868
Interest		78	77	97	104	103	95	112	111	106	107	105	118	1 212	1 267	1 326
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 143	1 163	1 130	1 147	1 126	1 110	3 270	3 303	3 259	3 315	3 295	3 266	26 527	25 412	24 761
Gains on disposal of Fixed and Intangible Assets		12	12	12	12	12	12	12	12	12	12	12	12	3 360	3 494	3 494
Other Gains		-	-	-	-	-	-	-	-	-	-	-	10 042	10 042	10 483	10 945
Discontinued Operations																
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>214 292</b>	<b>137 566</b>	<b>143 614</b>	<b>144 823</b>	<b>148 939</b>	<b>198 615</b>	<b>153 016</b>	<b>153 676</b>	<b>203 229</b>	<b>149 651</b>	<b>151 791</b>	<b>185 469</b>	<b>1 984 683</b>	<b>2 105 129</b>	<b>2 240 092</b>
<b>Expenditure</b>																
Employee related costs		36 752	38 339	38 375	40 527	39 618	39 973	41 481	41 416	40 723	40 983	41 972	73 303	513 461	535 975	559 397
Remuneration of councillors		1 227	1 249	1 501	1 257	1 704	1 347	1 297	1 297	1 279	1 289	1 258	1 604	16 004	16 709	17 444
Bulk purchases - electricity		-	87 723	90 584	51 343	52 883	50 169	54 643	52 150	47 676	51 856	51 710	142 733	733 470	798 235	862 094
Inventory consumed		2 939	6 207	3 997	4 250	7 293	4 055	3 386	5 531	4 258	3 115	5 494	72 866	123 389	127 679	132 386
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	13 792	13 792	19 889	21 366
Depreciation, amortisation and impairment		415	415	14 633	5 221	24 431	26 317	17 423	11 515	13 842	11 791	9 879	21 471	157 352	158 091	138 397
Interest, Dividends and Rent on Land		-	-	-	-	-	16 171	-	-	-	-	-	31 229	47 400	46 111	42 135
Contracted services		4 059	11 113	17 157	19 431	20 769	21 995	17 042	17 219	14 720	18 431	18 991	39 580	220 506	220 710	227 908
Transfers and subsidies		4 879	21	1 038	22	36	1 713	3 409	66	20	602	146	19	11 970	11 992	12 014
Irrecoverable debts written off		6 484	642	2 128	1 525	683	1 168	40	733	2 153	1 480	1 899	14 769	33 706	28 567	28 437
Operational costs		9 614	10 621	5 546	9 152	8 289	9 272	7 994	6 387	6 804	9 376	9 038	10 961	103 054	106 950	110 494
Disposal of Fixed and Intangible Assets		435	435	435	439	435	814	437	435	(93)	444	435	3 095	7 744	7 744	7 744
Other Losses		-	-	-	-	-	-	-	-	-	-	-	523	523	546	570
<b>Total Expenditure</b>		<b>66 804</b>	<b>156 764</b>	<b>175 393</b>	<b>133 167</b>	<b>156 140</b>	<b>172 994</b>	<b>147 153</b>	<b>136 747</b>	<b>131 400</b>	<b>139 358</b>	<b>140 852</b>	<b>425 599</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>
<b>Surplus/(Deficit)</b>		<b>147 487</b>	<b>(19 197)</b>	<b>(31 779)</b>	<b>11 656</b>	<b>(7 201)</b>	<b>25 621</b>	<b>5 863</b>	<b>16 929</b>	<b>71 830</b>	<b>10 293</b>	<b>10 939</b>	<b>(240 130)</b>	<b>2 311</b>	<b>25 933</b>	<b>79 706</b>
Transfers and subsidies - capital (monetary allocations)		2 124	2 609	3 612	2 531	2 319	3 612	1 144	1 662	2 346	571	3 955	10 993	37 479	39 106	39 106
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>149 612</b>	<b>(16 588)</b>	<b>(28 167)</b>	<b>14 187</b>	<b>(4 882)</b>	<b>29 233</b>	<b>7 007</b>	<b>18 591</b>	<b>74 176</b>	<b>10 865</b>	<b>14 894</b>	<b>(229 136)</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
<b>Surplus/(Deficit) for the year</b>	1	<b>149 612</b>	<b>(16 588)</b>	<b>(28 167)</b>	<b>14 187</b>	<b>(4 882)</b>	<b>29 233</b>	<b>7 007</b>	<b>18 591</b>	<b>74 176</b>	<b>10 865</b>	<b>14 894</b>	<b>(229 136)</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>



**BUDGETED MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)**

Table SA 28 provides the monthly budgeted capital budget per municipal votes. It also provides the split between multi and single year expenditure.

**WC043 Mossel Bay - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

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
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	5	5	5	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		7 930	6 713	10 866	13 142	15 260	11 549	13 829	14 205	9 568	9 156	9 780	52 316	174 313	126 549	122 556
Vote 5 - COMMUNITY SERVICES		-	1 140	700	250	500	-	-	-	-	81	-	17 683	20 354	21 439	13 790
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		936	237	300	374	210	1 487	50	-	310	-	900	1 406	6 210	4 150	1 810
Vote 7 - COMMUNITY SAFETY		543	-	-	-	-	-	-	-	-	-	-	146	689	-	2 000
<b>Capital multi-year expenditure sub-total</b>	2	<b>9 409</b>	<b>8 090</b>	<b>11 866</b>	<b>13 766</b>	<b>15 970</b>	<b>13 036</b>	<b>13 879</b>	<b>14 205</b>	<b>9 878</b>	<b>9 237</b>	<b>10 680</b>	<b>71 556</b>	<b>201 571</b>	<b>152 143</b>	<b>140 156</b>
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - MUNICIPAL MANAGER		-	4	83	4	4	4	-	6	2	4	90	75	275	15	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	700	-	20	650	50	50	532	2 002	7 427	2 530
Vote 3 - FINANCIAL SERVICES		67	3	35	10	9	3	5	3	2	2	223	1 137	1 499	1 397	1 455
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		3 745	1 604	2 643	3 765	4 281	3 582	11 119	6 863	5 489	5 650	6 500	32 542	87 782	79 704	38 289
Vote 5 - COMMUNITY SERVICES		580	2 827	1 865	2 500	620	60	-	741	65	-	-	4 660	13 918	6 365	2 320
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		310	75	30	220	710	1 565	10	530	530	-	-	1 500	5 480	3 765	1 500
Vote 7 - COMMUNITY SAFETY		970	15	10	-	-	-	-	50	380	417	479	1 917	4 237	2 770	500
<b>Capital single-year expenditure sub-total</b>	2	<b>5 672</b>	<b>4 528</b>	<b>4 666</b>	<b>6 499</b>	<b>5 624</b>	<b>5 913</b>	<b>11 134</b>	<b>8 212</b>	<b>7 118</b>	<b>6 124</b>	<b>7 342</b>	<b>42 363</b>	<b>115 193</b>	<b>101 443</b>	<b>46 594</b>
<b>Total Capital Expenditure</b>	2	<b>15 081</b>	<b>12 618</b>	<b>16 532</b>	<b>20 264</b>	<b>21 594</b>	<b>18 949</b>	<b>25 013</b>	<b>22 417</b>	<b>16 995</b>	<b>15 361</b>	<b>18 022</b>	<b>113 919</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>

**BUDGETED MONTHLY CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)**

Table SA 29 provides the monthly budgeted capital budget per municipal votes. It also provides the split between multi and single year expenditure.  
**WC043 Mossel Bay - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)**

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
<b>R thousand</b>																
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		127	167	258	184	408	847	65	529	1 489	206	1 163	3 019	8 461	14 767	3 985
Executive and council		-	15	90	-	-	-	-	-	125	10	85	80	405	10	-
Finance and administration		127	152	168	184	408	847	65	529	1 364	196	1 078	2 939	8 056	14 757	3 985
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 279	4 053	2 565	2 924	1 120	347	-	791	320	488	479	18 512	34 878	24 704	13 720
Community and social services		520	2 622	1 540	2 500	620	15	-	600	-	-	-	15	8 432	8 050	6 110
Sport and recreation		-	1 345	1 025	250	500	45	-	141	65	81	-	15 728	19 180	13 054	4 500
Public safety		1 513	-	-	-	-	-	-	50	255	407	479	2 062	4 766	2 770	2 500
Housing		1 246	87	-	174	-	287	-	-	-	-	-	706	2 500	830	610
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 000	80	200	250	525	2 625	-	30	130	-	100	17 445	24 385	18 620	37 743
Planning and development		-	80	200	250	525	2 625	-	30	130	-	100	1 600	5 540	2 655	2 700
Road transport		3 000	-	-	-	-	-	-	-	-	-	-	15 445	18 445	14 965	30 543
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	400	400	1 000	4 500
<i>Trading services</i>		8 675	8 317	13 509	16 907	19 541	15 131	24 948	21 067	15 057	14 666	16 280	74 943	249 040	195 495	131 302
Energy sources		355	2 397	999	2 787	5 421	1 571	11 178	8 767	2 917	2 426	2 085	16 456	57 359	33 565	39 198
Water management		3 420	3 420	5 030	6 030	6 030	6 270	6 380	7 680	7 135	7 330	9 605	25 862	94 192	53 153	48 246
Waste water management		4 900	2 500	7 480	8 090	8 090	7 290	7 390	4 620	5 005	4 910	4 590	26 424	91 289	103 076	42 858
Waste management		-	-	-	-	-	-	-	-	-	-	-	6 200	6 200	5 700	1 000
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	<b>15 081</b>	<b>12 618</b>	<b>16 532</b>	<b>20 264</b>	<b>21 594</b>	<b>18 949</b>	<b>25 013</b>	<b>22 417</b>	<b>16 995</b>	<b>15 361</b>	<b>18 022</b>	<b>113 919</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>
<b>Funded by:</b>																
National Government		-	1 449	-	-	1 449	-	-	1 449	-	-	-	30 925	35 273	20 565	14 348
Provincial Government		657	87	-	174	-	87	-	-	-	-	-	2 768	3 774	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>657</b>	<b>1 536</b>	<b>-</b>	<b>174</b>	<b>1 449</b>	<b>87</b>	<b>-</b>	<b>1 449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33 694</b>	<b>39 047</b>	<b>20 565</b>	<b>14 348</b>
<b>Borrowing</b>		<b>3 170</b>	<b>3 170</b>	<b>4 670</b>	<b>5 570</b>	<b>5 570</b>	<b>5 570</b>	<b>5 570</b>	<b>6 070</b>	<b>6 320</b>	<b>6 320</b>	<b>5 750</b>	<b>14 739</b>	<b>72 489</b>	<b>33 675</b>	<b>-</b>
<b>Internally generated funds</b>		<b>11 254</b>	<b>7 912</b>	<b>11 862</b>	<b>14 521</b>	<b>14 575</b>	<b>13 292</b>	<b>19 443</b>	<b>14 898</b>	<b>10 675</b>	<b>9 041</b>	<b>12 272</b>	<b>65 486</b>	<b>205 229</b>	<b>199 345</b>	<b>172 402</b>
<b>Total Capital Funding</b>		<b>15 081</b>	<b>12 618</b>	<b>16 532</b>	<b>20 264</b>	<b>21 594</b>	<b>18 949</b>	<b>25 013</b>	<b>22 417</b>	<b>16 995</b>	<b>15 361</b>	<b>18 022</b>	<b>113 919</b>	<b>316 765</b>	<b>253 586</b>	<b>186 750</b>

**BUDGETED MONTHLY CASH FLOWS**

Table SA 30 provides the monthly budgeted cash flow of revenue per source and expenditure per type.

**WC043 Mossel Bay - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	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
<b>Cash Receipts By Source</b>													1		
Property rates	55 243	22 507	22 287	22 666	23 443	23 179	23 190	24 089	24 292	24 632	24 842	24 685	315 055	341 140	369 212
Service charges - electricity revenue	59 616	65 462	67 088	66 654	66 896	69 673	68 684	65 170	67 363	66 943	67 710	84 629	815 887	882 786	955 127
Service charges - water revenue	10 016	9 257	14 383	16 428	19 760	17 361	21 238	20 950	17 919	17 681	17 722	18 387	201 102	216 431	232 050
Service charges - sanitation revenue	8 046	8 189	8 426	8 287	8 485	8 400	8 568	8 611	8 491	8 571	8 529	8 859	101 465	108 939	116 918
Service charges - refuse revenue	8 720	8 718	8 754	8 772	8 785	8 783	8 782	8 852	8 824	8 760	8 745	8 950	105 445	112 579	120 148
Sale of Goods and Rendering of Services	4 200	5 079	1 727	2 296	1 912	1 524	1 545	1 965	1 795	2 075	2 509	(3 734)	22 893	23 676	24 657
Rental of facilities and equipment	743	729	782	825	867	942	906	702	1 024	736	831	3 305	12 392	12 913	13 457
Interest earned - external investments	2 859	3 074	2 923	2 814	2 851	2 764	2 876	2 584	2 891	2 887	2 934	3 245	34 703	36 181	35 982
Interest earned - outstanding debtors	1 445	1 217	1 261	1 301	1 256	1 359	1 481	1 515	1 525	1 466	1 654	1 734	17 215	18 007	18 835
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	96	160	146	104	107	179	126	105	108	111	907	2 255	3 079	3 486
Licences and permits	136	128	116	128	126	95	153	141	144	128	136	120	1 552	1 619	1 689
Agency services	792	966	1 032	898	753	671	920	814	684	750	718	554	9 553	9 951	10 368
Transfers and Subsidies - Operational	52 857	1 121	3 814	3 089	1 323	54 310	2 318	2 026	54 867	2 034	2 793	6 473	187 026	196 864	196 868
Other revenue	3 851	5 600	4 900	4 362	6 076	3 186	5 429	9 715	6 920	6 546	6 097	7 165	69 845	49 082	48 799
<b>Cash Receipts by Source</b>	<b>208 630</b>	<b>132 143</b>	<b>137 652</b>	<b>138 665</b>	<b>142 639</b>	<b>192 353</b>	<b>146 272</b>	<b>147 258</b>	<b>196 846</b>	<b>143 316</b>	<b>145 331</b>	<b>165 281</b>	<b>1 896 388</b>	<b>2 013 247</b>	<b>2 147 593</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 124	2 609	3 612	2 531	2 319	3 612	1 144	1 662	2 346	571	3 955	10 993	37 479	39 106	39 106
Proceeds on Disposal of Fixed and Intangible Assets						3 475							3 475	3 475	3 475
Borrowing long term/refinancing												72 489	72 489	33 675	-
Increase (decrease) in consumer deposits	192	192	192	192	192	192	192	192	192	192	192	192	2 300	2 415	2 536
Decrease (increase) in non-current investments	5 058	5 058	5 058	5 058	5 058	5 058	5 058	5 058	5 058	5 058	5 058	5 058	60 700	57 675	128 900
<b>Total Cash Receipts by Source</b>	<b>216 004</b>	<b>140 002</b>	<b>146 514</b>	<b>146 447</b>	<b>150 207</b>	<b>204 691</b>	<b>152 666</b>	<b>154 170</b>	<b>204 442</b>	<b>149 138</b>	<b>154 536</b>	<b>254 014</b>	<b>2 072 831</b>	<b>2 149 594</b>	<b>2 321 611</b>

**BUDGETED MONTHLY CASH FLOWS (Continued)**

**WC043 Mossel Bay - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	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
<b>R thousand</b>															
<b>Cash Payments by Type</b>															
Employee related costs	36 752	38 339	38 375	40 527	39 618	39 973	41 481	41 416	40 723	40 983	41 972	42 504	482 663	503 821	525 829
Remuneration of councillors	1 227	1 249	1 501	1 257	1 704	1 347	1 297	1 297	1 297	1 279	1 289	1 258	16 004	16 709	17 444
Finance charges	-	-	-	-	-	16 171	-	-	-	-	-	31 229	47 400	46 111	42 135
Bulk purchases - Electricity	-	87 723	90 584	51 343	52 883	50 169	54 643	52 150	47 676	51 856	51 710	142 733	733 470	798 235	862 094
Acquisition inventory - water and other inventory	2 939	6 207	3 997	4 250	7 293	4 055	3 386	5 531	4 258	3 115	5 494	72 866	123 389	127 679	132 386
Contracted services	4 059	11 113	17 157	19 431	20 769	21 995	17 042	17 219	14 720	18 431	18 991	39 580	220 506	220 710	227 908
Transfers and subsidies - other municipalities													-	-	-
Transfers and subsidies - other	4 879	21	1 038	22	36	1 713	3 409	66	20	602	146	19	11 970	11 992	12 014
Other expenditure	9 614	10 621	5 546	9 152	8 289	9 272	7 994	6 387	6 804	9 376	9 038	10 961	103 054	106 950	110 494
<b>Cash Payments by Type</b>	<b>59 471</b>	<b>155 272</b>	<b>158 198</b>	<b>125 982</b>	<b>130 591</b>	<b>144 696</b>	<b>129 252</b>	<b>124 064</b>	<b>115 498</b>	<b>125 642</b>	<b>128 639</b>	<b>341 150</b>	<b>1 738 456</b>	<b>1 832 206</b>	<b>1 930 303</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	15 081	12 618	16 532	20 264	21 594	18 949	25 013	22 417	16 995	15 361	18 022	113 919	316 765	253 586	186 750
Retention (Capital)															
Repayment of borrowing						53 246						53 246	106 492	109 630	111 626
Other Cash Flows/Payments															
<b>Total Cash Payments by Type</b>	<b>74 552</b>	<b>167 890</b>	<b>174 730</b>	<b>146 246</b>	<b>152 186</b>	<b>216 890</b>	<b>154 265</b>	<b>146 481</b>	<b>132 493</b>	<b>141 002</b>	<b>146 661</b>	<b>508 315</b>	<b>2 161 712</b>	<b>2 195 422</b>	<b>2 228 679</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>141 452</b>	<b>(27 888)</b>	<b>(28 216)</b>	<b>200</b>	<b>(1 978)</b>	<b>(12 200)</b>	<b>(1 599)</b>	<b>7 689</b>	<b>71 949</b>	<b>8 135</b>	<b>7 875</b>	<b>(254 301)</b>	<b>(88 881)</b>	<b>(45 828)</b>	<b>92 932</b>
Cash/cash equivalents at the month/year begin:	400 172	541 625	513 737	485 521	485 722	483 743	471 544	469 945	477 633	549 582	557 718	565 593	400 172	311 292	265 464
Cash/cash equivalents at the month/year end:	541 625	513 737	485 521	485 722	483 743	471 544	469 945	477 633	549 582	557 718	565 593	311 292	311 292	265 464	358 396

## Section 14 - Contracts having future budgetary implications

Table SA 33 provides a summary of contracts that will pose budgetary implications beyond the MTREF period.

WC043 Mossel Bay - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
<i>Ontec</i>		2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881			28 811
<i>Ikapa Reticulation</i>		2 873	1 436	1 436	1 436	1 436	1 436	1 436	1 436	1 436				14 364
<i>DebtManager</i>		8 382	4 191	4 191	4 191	4 191	4 191	4 191	4 191	4 191				41 911
<i>Inca Portfolio Managers</i>		964	241	241	241	241	241	241	241	241				2 410
<i>DCU Holdings</i>		1 469	490	490	490	490	490	490	490	490				4 898
<i>Neil Lyners &amp; Associates</i>		2 175	435	435	435	435	435	435	435	435				4 351
<i>NDK Valuers</i>		5 507	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101				11 015
<i>Otis</i>		1 488	213	213	213	213	213	213	213	213				2 125
<i>Ignite Advisory Services</i>		6 008	1 502	1 502	1 502	1 502	1 502	1 502	1 502	1 502				15 019
<i>ESRI</i>		5 336	1 334	1 334	1 334	1 334	1 334	1 334	1 334	1 334				13 341
<i>Business Engineering</i>		15 118	3 024	3 024	3 024	3 024	3 024	3 024	3 024	3 024				30 236
<i>African Consulting Surveyors</i>			1 318	1 318	1 318	1 318	1 318	1 318	1 318	1 318		1 318	1 318	13 177
<i>NDK Valuers</i>						930	930	930	930	930		930	930	8 370
<i>Waste Carriers</i>							930	930	930	930		930	930	8 370
<b>Total Operating Expenditure Implication</b>		52 202	18 166	18 166	19 096	18 883	18 883	17 550	14 473	13 983	8 356	5 475	4 157	209 389
<b>Capital Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		52 202	18 166	18 166	19 096	18 883	18 883	17 550	14 473	13 983	8 356	5 475	4 157	209 389
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

**References**

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

## Section 15 - Annual Budgets and service delivery agreements – other external mechanisms

Table SA 32 indicates that the Municipality do not have any external mechanisms performing service delivery on behalf of the Municipality.

WC043 Mossel Bay - 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
None					

References

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

## Section 16 - Annual Budgets and service delivery and budget implementation plans - Directorates

In terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), the Executive Mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.

The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP. Mossel Bay Municipality's SDBIP for the 2026/27 financial year will therefore be approved by the Mayor, 28 days after the approval of the 2026/27 Annual Budget.

A brief executive summary of each department is given below:

### Municipal Manager:

#### Description of services provided:

The Municipal Manager is responsible for promoting good governance; ensuring effective and efficient basic service delivery; ensuring effective and efficient institutional development and transformation; ensuring effective and efficient financial viability and management; promoting participative management; strategic planning; promoting Council's objectives by ensuring tasks are implemented. The Office of the Municipal Manager is also operationally responsible for Legal Services and Municipal Court, Institutional Performance Management, Risk Management as well as Internal Audit.

The staff compliment of the Directorate is as follows:

- 1 x Personal assistant to Municipal Manager
- 1 x Personal assistant to Executive Mayor
- 1 x Risk and Institutional Performance Management Officer
- 1 x Clerk Risk and Institutional Performance Management
- 1 x Administrator Internal Audit
- 1 x Senior Manager Legal Service and Municipal Court
- 3 x Legal Advisor
- 1 x Senior Administrative Officer
- 1 x Senior Clerk
- 1 x Principal Clerk
- 1 x Prosecutor: Municipal Court
- 2 x Clerk Court Process
- 1 x Interpreter/Clerk
- 2 x Senior Clerk/Cashier (Municipal Court)
- 1 x General Assistant

#### Description of Senior management capability and structure:

C Puren – Bachelor of Public Administration Honours (Cum Laude)  
42 years municipal experience, 20 years as Senior Manager

Alignment of performance objectives to IDP:

100 % alignment with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Corporate Services:

Description of services provided:

The Directorate is responsible for:

SUPPORT SERVICES which include the Secretariat- Administration & Council Support, Telephone Services, Typing Services, Archives, Switchboard, Cleaning, Good shed and Entrepreneurs (IEF).

HUMAN RESOURCES MANAGEMENT which is a support service and is responsible for the administration of all matters relating to the Municipality's workforce (of +/- 1040 employees). This sub-directorate assists the Municipality in maintaining smooth human resources processes and procedures in compliance with the relevant legislations and is responsible for the following functions: Labour Relations; Time and Attendance Management; Recruitment and Selection; Skills Development and Training; Occupational Health and Safety; Leave and Benefit Administration; Employee Assistance, Employment Equity and Performance Management.

INFORMATION TECHNOLOGY which provides a corporate service to all 400 computer networked users utilising all municipal systems and networking infrastructure to approximately 80 satellite offices as well as doing hardware and software desktop support ensuring an effective and productive working environment.

STRATEGIC SERVICES which is responsible for Integrated Development Planning, Public Participation, Community Development Workers, the Community Work Programme (CWP), Ward Committees.

Description of Senior management capability and structure:

A Potgieter – BCom in Organisational and Industrial Psychology (Cum Laude), BCom Hons in Organisational and Industrial Psychology

27 Years public service experience, 12 years as Senior Manager

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Departmental Capital programme:

Corporate services only 1 % of total Capital budget.

## Financial Services:

### Description of services provided:

Effective financial management by the directorate and advisory services to all other directorates in this regard. Reduce risk, ensure efficient and effective use of financial resources therefore ensuring sustainability within the financial environment of the Municipality. Ensure clean audit reports.

The staff compliment of the Directorate is as follows:

- Chief Financial Officer
- 1 x Secretary
- 5 x Divisional Heads
- 4 x Senior Accountants
- 10 x Accountants
- 2 x Assistant Accountant
- 1 x Administrative Officers
- 48 x Clerks
- 7 x Snr SCM Practitioners
- 1 x Municipality Valuer
- 2 x Storemen
- 1 x General Assistant

### Alignment of performance objectives to IDP:

100 % align with the SDBIP.

### Changes to service levels and standards:

No changes were encountered to service levels and standards over the period covered in the MTREF. The Municipality has however adopted a long-term financial plan that guide funding requirements by means of the Borrowing, Funding and Reserves policy as well as the Liquidity policy.

### Past year's performance:

Please refer to the SDBIP and Annual Report.

### Risks to achieving revenue projections:

No major risks expected, apart from consumption trends and the effect of the cost of supply study and the possible changes to the Tariff structure.

### Future Risks

The implementation of new GRAP standards and more specific the implementation of a Standard Chart of Accounts as prescribed by National Treasury.

## Infrastructure Services:

### Description of services provided:

The Infrastructure Services Directorate is responsible for the following key functions:

### **Electricity and Street Lighting:**

Electricity is distributed to approximately 38959 industrial, commercial and domestic customers at voltages ranging between 230V and 66000V. Approximately 12876 streetlights and floodlights are maintained by the department. Electricity is supplied in accordance with NRS 047 and 048 Standards and the Electricity Regulation Act.

### **Water and Sanitation:**

Water is distributed to approximately 36700 customers and sanitation service is provided to 36224 customers in accordance with the minimum service levels stipulated by DWA.

### **Mechanical Services:**

This department provides managerial and maintenance support for the municipal vehicle fleet and mechanical infrastructure at water and sewer plants/pump stations.

### **Streets and Stormwater:**

This department is responsible for the management and maintenance of all roads and stormwater drainage systems within the municipal area.

### Description of Senior management capability and structure:

Mr S Naidoo – Pr. Cert. Eng.

37 years municipal experience, 20 years as Senior Manager

The staff compliment of the Infrastructure Services directorate is as follows:

1 x Director

1 x Secretary

4 x Section Heads

11 x Admin posts

1 x Sub-Directorate Water & Sanitation-149 posts

1 X Sub-Directorate Electrical Services -71 posts

1 x Sub-Directorate Mechanical posts -24 posts

1 x Sub-Directorate Streets and Stormwater – 98 posts

### Changes to service levels and standards:

Services have been maintained at acceptable levels in accordance with the various legislative requirements.

### Past year's performance:

Please refer to the SDBIP and Annual Report.

### Alignment with the IDP

All performance objectives are linked to the IDP.

*A summary of revenue by source and operating and capital expenditure*

*Risks to achieving revenue projections*

The high cost of electricity and energy conservation measures by consumers could result in lower consumption and income from sales. The municipality is experiencing an increase in copper theft, illegal connections, vandalism of infrastructure and additional diesel and overtime costs due to loadshedding which will have a significant impact on the operating budget.

*Description of major features of expenditure*

Provision has been made on the operating budget for abnormal increases in the electricity bulk purchases and the costs related to the disposal of sludge which are beyond the municipality's control.

*The departmental capital programme*

The directorate is responsible for approximately 50% of the overall capital budget.

**Community Services:**

*Description of Senior management capability and structure:*

Ms E Nel - BA Law and Political Science, BA Hons Political Science (Cum Laude), BA Hons Sociology (Cum Laude)

16½ Years municipal experience, 13 years as Senior Manager

The staff compliment of the directorate is as follows: -

1 x Director

1 x Executive Support

1 x Administrative Support

5 x Sub-Directorate Managers

Sub-Directorate Horticulture and Recreation (122 permanent posts)

Sub-Directorate Libraries Thusong and Community Facilities (70 permanent posts)

Sub-Directorate Waste Management and Pollution Control (104 permanent posts)

Sub-Directorate Community Development (14 permanent posts)

*Description of services provided:*

The Community Services Directorate is responsible for events management as well as the following services:

***Horticulture and Recreation:***

The responsibility of 11 Sports Facilities, 9 Cemeteries, more than 30 Public Parks, 16 Community Halls, Alien Vegetation Clearing and the municipal cleaning project in the residential and CBD areas as well as cleaning of the beaches is vested in this department.

***Libraries and Facilities:***

This department is responsible for 12 Libraries situated throughout the municipal area including the rural areas, 16 Community Halls, 7 public ablution facilities and the Thusong Service Centre.

The Thusong Service Centre Programme integrates services across the three spheres of government (National, Provincial and Local).

The Programme created access not only to government information and services but also enables communities to access opportunities offered by other civil society groups, such as Businesses, Non-governmental Organisations and Parastatals.

***Waste Management and Pollution Control:***

This department looks after Waste Removal, Waste Disposal, Management of Waste Sites, Waste Minimisation, Recycling, Clean-up Campaigns, Awareness and Education, Environmental Protection and Pollution Control, including Noise and Air Quality.

***Community Development:***

This department consists of Youth, Sport and Recreation Development, HIV/Aids, Gender, Disabilities and Elderly related programmes and development, Early Childhood Development and Projects and Rural Development. Moral regeneration in all aspects, throughout the entire municipal area are a key function of this entire department.

***Alignment of performance objectives to IDP:***

The Directorate's performance objectives are derived from the IDP and filters down to the SDBIP. The National Key Performance Areas are included in the IDP.

***Changes to service levels and standards:***

Services have been maintained at levels in accordance with or exceeding the various legislative requirements.

***Past year's performance:***

Please refer to the SDBIP and Annual Report.

***A summary of revenue by source and operating and capital expenditure:***

Refer to the budget.

***Departmental Capital programme:***

The Directorate is responsible for 6% of the municipality's capital programme.

### Planning and Development:

#### Description of services provided:

The Directorate is responsible for Planning (spatial planning and development control), Building Control (building plan examining, building inspectorate, maintenance of municipal buildings and outdoor advertising), Human Settlements (housing).

#### Description of Senior management capability and structure:

Mr C Venter – B degree Town and Regional Planning, M degree Environmental Management  
20 years municipal experience, 20 years as Senior Manager

The staff compliment of the Directorate is as follows:

- 1 x Director
- 1 x Secretary
- 1 x Senior Admin Officer
- 1 x Typist
- 1 x Sub-Directorate Town and Regional Planning with Planning – 14 posts
- 1 x Sub-Directorate Building Development - 32 Posts
- 1 x Sub-Directorate Human Settlements – 15 Posts

#### Alignment of performance objectives in the IDP:

Directorate's functions are aligned to the 4 Municipal KPA's as stipulated in the IDP, Chapter 6.

#### Changes to service levels and standards:

No changes were encountered to service levels and standards over the MTREF period.

#### Past year's performance:

Please refer to the SDBIP and Annual Report.

#### Risks to achieving revenue projections:

The directorate experienced an increase in revenue due to the growth in development resulted from the semi-migration patterns to coastal towns. This resulted in the current high number of development and building plan submissions. However, the Municipality also experienced an increase in informal settlement dwellers resulted in a higher need for services to those areas and associated maintenance cost. This will put more strain on the municipal budget and grant allocations. There has been a significant drop in grant allocations for access to basic services for informal areas. The risk of more residents without basic services will increase.

#### Major features of expenditure & Departmental Capital programme:

Major features of expenditure (non-discretionary) are grant allocations for Human Settlement, which is R46 329 000 for the 2025/26 financial year. There has also been a substantial increase in the building maintenance votes to cater for renovations at the Montagu Street Office building, purchased by the Municipality in the previous financial year.

## Section 17 - Measurable performance objectives and indicators

### FINANCIAL INDICATORS

Table SA 8 provides a summary of performance indicators and benchmarks.

WC043 Mossel Bay - 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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowing Management</b>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	2.9%	3.6%	3.2%	3.2%	3.2%	7.8%	7.5%	7.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.2%	3.0%	3.6%	3.3%	3.3%	3.3%	7.8%	7.4%	6.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	28.4%	67.6%	72.1%	119.0%	95.4%	95.4%	35.3%	16.9%	0.0%
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	2.3	2.0	1.8	2.0	1.3	1.3	1.1	1.1	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.3	2.0	1.8	2.0	1.3	1.3	1.1	1.1	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	2.1	1.8	1.6	1.8	1.2	1.2	1.0	0.9	1.5
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	120.9%	116.4%	119.9%	120.2%	120.3%	120.3%	119.2%	119.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		120.9%	116.4%	119.9%	120.2%	120.2%	120.2%	119.2%	119.5%	119.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	31.6%	29.0%	32.7%	22.8%	29.1%	29.1%	28.1%	27.2%	26.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		37.8%	36.5%	52.3%	47.0%	81.7%	81.7%	117.7%	132.8%	55.1%
<b>Other Indicators</b>										
	Total Volume Losses (kW) technical	2 361	2 597	2857	3143	3143	3143	3458	3804	4184
	Total Volume Losses (kW) non technical	47 227	51 950	57 145	62859	62859	62859	69145	76060	83666
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	46 117	50 729	55 802	61	61	61	68	74	82
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.0%	10%	10%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
	Bulk Purchase	2 578	2 503	9 676	9 676	9 676	9 676	10409	11198	12047
	Water treatment works	5 234	5 083	10 053	10 053	10 053	10 053	11818	12714	13678
	Natural sources	-	-	-	-	-	-	-	-	-
Water Volumes :System input	Total Volume Losses (kt)	1 254	1 429	1 629	1 629	1 629	1 629	1 857	2 117	2 413
	Total Cost of Losses (Rand '000)	7 399	8 434	9615	9615	9615	9615	10961	12495	14245
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	14%	14%	14%	14%	14%	14%	14.0%	14.0%	14.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.4%	26.2%	26.1%	24.7%	25.5%	25.5%	25.9%	25.5%	25.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.3%	27.2%	27.1%	25.5%	26.3%	26.3%	26.7%	26.3%	25.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.2%	9.1%	8.6%	8.0%	8.5%	8.5%	8.4%	8.2%	8.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.7%	11.3%	10.6%	9.7%	10.2%	10.2%	10.3%	9.7%	8.1%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	16.7	18.3	17.0	22.9	22.2	22.2	12.1	12.6	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.9%	8.4%	5.8%	6.2%	4.6%	4.6%	4.6%	5.4%	6.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.0	5.8	4.7	3.6	2.8	2.8	2.2	1.8	2.2

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

**Calculation data**

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

96 513	119 803	130 385	153 063	141 483	141 483	142 979	151 559	159 395
40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
130 845	131 938	186 557	163 319	179 356	179 356	205 229	199 345	172 402
37 100	89 196	134 467	194 350	171 036	171 036	72 489	33 675	-

**MEASURABLE PERFORMANCE OBJECTIVES**

Mossel Bay Municipality uses the Scorecard Model of performance management, which is aimed to measure the performance of the municipality in accordance with the set objectives and key performance areas. The scorecard is reviewed on an annual basis and is populated on a high-level objective point of view. These high-level objectives are then cascaded into each department’s individual Service Delivery and Budget Implementation Plan.

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2022/23	2023/24	2024/25	Current year 2026/2027			2027/28 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2027/28	Budget Year +1 2028/29	Budget Year +2 2029/30
<b>OFFICE OF THE MUNICIPAL MANAGER</b>										
The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved within 28 days after the Main Budget has been approved	1	1	1	1	1	1	1	1	1
Ensuring performance by the timely development and signing of the Section 56 performance agreements in adherence to the Performance Framework	Percentage (%) of signed performance agreements of Section 56 managers concluded within the prescribed legislative timeframes	7	7	7	100%	100%	100%	100%	100%	100%
Evaluate the performance of Section 56 managers in terms of their signed agreements	Percentage (%) of formal evaluations completed per Section 56 employee	2	2	2	100%	100%	100%	100%	100%	100%
Evaluate the performance of Section 56 managers in terms of their signed agreements	Percentage (%) of informal evaluations completed per Section 56 employee	2	2	2	100%	100%	100%	100%	100%	100%
Review and prioritisation of risk register	Reviewed and prioritised risk register by February	1	1	1	1	1	1	1	1	1
Risk based audit plan approved by Audit Committee	Risk based audit plan approved by February	1	1	1	1	1	1	1	1	1
Functional performance audit committee measured by means of meetings where committee dealt with performance reports	Number of meetings	2	2	2	2	2	2	2	2	2
The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Capital Budget x 100	The percentage (%) of a municipality's capital budget spent on capital projects identified in the IDP for the 2024/25 financial year	1	1	1	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Operational conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.to. budget allocations	1	1	1	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Capital conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.to Budget allocations	95%	95%	95%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Compliance with all the relevant legislation tested annually	Less than three (3) material findings in the Auditor General's Audit report on non-compliance with laws and regulations	300%	300%	300%	2	2	2	2	2	2
Submit final Annual Report and oversight report of council before legislative deadline	Final Annual Report and oversight report of council completed and submitted within two months after the Audit Report is received	100%	100%	100%	1	1	1	1	1	1
Limit misstatements in the Audit of Predetermined Objectives	Less than three (3) material findings in the Auditor General's audit report on Predetermined Objectives	3	3	3	2	2	2	2	2	2
The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP programmes for the period.	Number of people temporary employed in the EPWP programs.	554	554	554	560	560	560	577	611	611

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives											
Description	Unit of measurement	2022/23	2023/24	2024/25	Current year 2026/2027			2027/28 Medium Term Revenue & Expenditure			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Butdget Year 2027/28	Budget Year +1 2028/29	Budget Year +2 2029/30	
<b>CORPORATE SERVICES</b>											
The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by Number of appointments in the three highest levels of management, which comply with the Employment Equity targets/ Total appointments made in three highest levels of management x 100.	The percentage (%) of appointments made in the three highest levels of management approved Employment Equity Plan	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
The percentage (%) of the municipality's training budget spent, measured as Total Actual Training Expenditure/Approved Training Budget x 100	Percentage (%) of budget spent on scheduled training within the financial year	90.0%	90.0%	90.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Effective Management of ICT Division measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for ICT Division				92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%
Completion of the IDP/Budget process with the development and approval of the IDP/Budget process plan by end August annually	# IDP/Budget process plan submitted	100.0%	100.0%	100.0%	1	1	1	1	1	1	1
IDP reviewed and approved by Council before the end of June	IDP approved by the end of June annually	100.0%	100.0%	100.0%	1	1	1	1	1	1	1
<b>FINANCIAL SERVICES</b>											
Financial statements submitted by 31 August	Financial statements submitted to Auditor General	1	1	1	1	1	1	1	1	1	1
The main budget is approved by Council by the legislative deadline	Approval of Main Budget before the end of June	1	1	1	1	1	1	1	1	1	1
The Adjustments Budget is approved by Council by the legislative deadline	Approval of Adjustments Budget before the end of February annually	1	1	1	1	1	1	1	1	1	1
Maintain a Year to Date (YTD) debtors payment percentage of 90% (excluding traffic services)	Payment percentage (%) of debtors over 12 months rolling period (Available cash at particular time + investments)/ Monthly fixed operating expenditure	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Financial Viability measured in terms of Cost coverage ratio for 2024/2025 financial year	(Total revenue received - Total grants)/debt service payments due within the year	6.15	6.15	5.19	5.29	5.29	5.29	5.29	5.29	5.29	5.29
Financial Viability measured in terms of debt coverage ratio for 2024/2025 financial year	Long Term Debt as percentage of revenue: Calculated as Long Term Liabilities/Revenue x 100	32.49	32.49	32.49	23.35	23.35	23.35	23.35	23.35	23.35	23.35
Maintaining an acceptable Long Term Debt as a percentage of revenue as set out in the Long Term Financial Plan	Liquidity Ratio: Calculated as Monetary Assets (Current Assets - Inventory)/ Current Liabilities	14%	14%	14%	28%	28%	28%	23%	19%	19%	19%
Sound financial management by maintaining an acceptable Liquidity Ratio	Unqualified Financial Audit as reported by Auditor General	1.72	1.72	1.72	1.89	1.89	1.89	1.59	1.53	1.53	1.53
Achieve an Unqualified audit opinion on the Annual Financial Statements		1	1	1	1	1	1	1	1	1	1

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2022/23	2023/24	2024/25	Current year 2026/2027			2027/28 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2027/28	Budget Year +1 2028/29	Budget Year +2 2029/30
<b>INFRASTRUCTURE SERVICES</b>										
Electricity capital spending measured by the % of budget spent	Percentage (%) spent of approved electricity capital projects	92.5%	92.5%	92.5%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Implementation of Energy Efficiency Project: Streetlight luminaire	Percentage (%) spent of approved budget for the Energy Efficiency Project: Streetlight luminaire				95.0%	95.0%	95.0%	0.0%	0.0%	0.0%
Effective management of electricity provisioning systems evaluated i.to electricity losses	Percentage (%) of electricity losses calculated on a twelve month rolling period as kwh sold/kwh purchased.	10%	10.0%	10.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%
Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses	Percentage (%) water losses calculated based on the methodology set out in the Department of Water Affairs - Water Balancing Report	17%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%
Excellent water quality measured by the quality of water as per SANS 241 criteria	Percentage (%) water quality level as per SANS 241 standards as measured annually	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sewerage capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved budget of sewerage capital projects as per approved budget	92.5%	92.5%	92.5%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Water capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved water capital projects as per approved budget	92.5%	92.5%	92.5%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Municipal Streets and Stormwater capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved Streets and Stormwater capital projects as approved budget	92.5%	92.5%	92.5%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Provision of free basic electricity service points to indigent account holders connected to the municipal electrical infrastructure network	Number of indigent account holders service points receiving free basic electricity which are connected to the municipal electrical infrastructure network	13 250	13 250	13 250	13 540	13 540	13 540	13 581	13 621	13 662
Provision of electricity service points to formal residential account holders connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering	Number of service points of formal residential account holders connected to the municipal electrical infrastructure network	36 000	36 000	36 000	36 610	36 610	36 610	36 720	36 830	36 940
Provision of electricity service points to informal residential account holders in the designated informal areas which are connected to the municipal electrical infrastructure network for prepaid electrical metering	Number of residential pre-paid meters registered on the Promun Financial system in the designated informal areas	3 500	3 500	3 500	4 550	4 550	4 550	4 564	4 577	4 591
Provision of free basic sanitation service points to indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders service points receiving free basic sanitation in terms of Equitable share requirements.	9 750	9 750	9 750	9 228	9 228	9 228	9 256	9 283	9 311
Provision of sanitation service points to residential account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	Number of residential account holders which are billed for sewerage service points in accordance with the Promun financial system.	31 250	31 250	31 250	32 999	32 999	32 999	33 098	33 197	33 297
Provision of clean piped water service points to indigent account holders which are connected to the municipal water infrastructure network	Number of indigent service points account holders receiving free basic water.	10 500	10 500	10 500	9 629	9 629	9 629	9 658	9 687	9 716
Provision of clean piped water service points to formal residential account holders which are connected to the municipal water infrastructure network.	Number of formal residential account holders billed for clean piped water service points in accordance with the Promun financial system	37 750	37 750	37 750	39 518	39 518	39 518	39 637	39 755	39 875
Provision of clean piped water service points to informal areas by means of water stand pipes in informal areas which have a water meter attached, and are registered on the Promun financial system	Number of water meters, measuring water to informal areas through communal taps	75	75	75	75	75	75	75	75	75

WC043 Mossel Bay - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2022/23	2023/24	2024/25	Current year 2026/2027			2027/28 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2027/28	Budget Year +1 2028/29	Budget Year +2 2029/30
<b>COMMUNITY SAFETY</b>										
Annual Review of the Disaster Management Plan by end December	Plan completed and submitted to Council	1	1	1	1	1	1	1	1	1
Effective Management of Community Safety Division (Traffic and Law Enforcement) measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Community Safety division	92.50%	92.50%	92.50%	92.50%	92.50%	92.50%	95.0%	95.0%	95.0%
Effective Management of Fire, Rescue & Disaster Management Service measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Fire, Rescue & Disaster Management Service division	92.50%	92.50%	92.50%	92.50%	92.50%	92.50%	95.0%	95.0%	95.0%
<b>COMMUNITY SERVICES</b>										
Effective maintenance of Refuse Removal assets i.to approved budget	Percentage (%) of Refuse Removal repairs and maintenance budget spent	85%	85.0%	85.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Sports Grounds are maintained measured by the percentage (%) of the maintenance budget spent	Percentage (%) of Sport Grounds repairs and maintenance budget spent	85%	85.0%	85.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Effective Management of Waste Management and Pollution Control Services measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Waste Management department	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	95.0%	95.0%	95.0%
Effective Management of Libraries, Thusong and Community Facilities measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Libraries, Thusong and Community Facilities division	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	95.0%	95.0%	95.0%
Effective Management of Horticulture & Recreation department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Horticulture & Recreation department	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	95.0%	95.0%	95.0%
Effective Management of Community Development department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Community Development department	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	95.0%	95.0%	95.0%
Provision of free basic refuse removal and solid waste disposal service points to registered indigent account holders	Number of indigent account holders service points receiving free basic refuse removal monthly	10500	10500	10500	10 250	10 250	10 250	10 752	11 279	11 832
Provision of refuse removal and solid waste disposal service points to all residential account holders	Number of formal residential service points account holders for which refuse is removed at least once a week	37500	37500	37500	40 000	40 000	40 000	41 960	44 016	46 173
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>										
Reviewing of the Outdoor Advertising By-Law	x1 reviewed Outdoor Advertising By-Law presented to Council				1	1	1	0	0	0
The maintenance of the Municipal Buildings measured by the percentage (%) of budget spent of the approved budget for Municipal Buildings	Percentage (%) spent of maintenance budget as per approved budget for Municipal Buildings	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%
Effectively dealing with Council's land assets	Report to Council on the leasing, alienation and transfer of property on a Bi-Annual basis.	2	2	2	2	2	2	2	2	2
Conducting Housing Imbizo's in respective communities of Mossel Bay	x 5 Imbizo meetings done				5	5	5	0	0	0

## PROVIDING CLEAN WATER AND MANAGING WASTE WATER

Mossel Bay Municipality is the Water Service Authority as well as the Water Service Provider.

We strive to improve our water management for both water and wastewater but still needs to strengthen our resources to achieve this.

Water losses for a 12-month period from March 2025 to February 2026 were 13.5%. This is far below the average figure of 33% experienced in South Africa. Possible reasons for the water losses are billing inaccuracies, metering inaccuracies and leakages on the water distribution networks.

The water and sewer systems in the Municipal area are managed by a sophisticated Adroit SCADA Telemetry system. The main function of the system is to control and monitor the levels in reservoirs and sewer sumps and to run Wastewater Treatment Works and Purification Plants automatically. Pumps and equipment are automatically switched on and off as the demand requires. Alarms such as high or low alarms are automatically activated and diverted to personnel in the different sections.

The water services infrastructure consists of various raw water sources including the Wolwedans Dam, Klipheuwel Dam, Ernest Robertson Dam as well as 8 boreholes with a total registered volume of 43262 m<sup>3</sup>/day.

The water services infrastructure consists of various raw water sources including the Wolwedans Dam, Klipheuwel Dam and Ernst Robertson Dam as well as boreholes. Raw water pipelines convey the untreated water to a total of seven water purification plants situated throughout the municipal area. From the various water purification plants, as well as a desalination plant, the treated water is pumped via 21 pump stations into 50 reservoirs.

The total design capacity for the seven water purification plants, as well as the desalination plant, is 72.3 Megalitres per day. The average daily volume of water purified, during the 2024/2025 financial year was 26,5 Megalitres per day and increased to 34,3 Megalitre per day during peak periods. A total volume of 11 005 Megalitres of raw water was purified at the municipal plants and a total volume of 9672 Megalitres purified water was distributed to 34 677 metered connections.

491 preventative maintenance tasks were carried out at pump stations and water treatment plants and total of 511 water meters were replaced to minimise water losses. In addition to this the following activities on the water networks were also undertaken in the 2024/2025 financial year.

New water connections = 236

Burst water pipelines repaired = 285

Water meter related repair work (i.e repairing of leaks at water meters and uncovering of water meters that can't be read) = 1253

Water meters older than 10 years are replaced throughout the municipal area, on a continuous basis, as part of the water meter replacement program.

**Replace Water network lines** – Water infrastructure in Da Nova and St Blaize was replaced due to the fact that frequent burst pipes were experienced in these areas. The water pipes are replaced by means of pipe cracking technology. The replacement of pipes by means of pipe cracking minimises open excavations and reduces the inconvenience to the residents in the area. As part of this project a pressure reducing valve was installed in Seemeeu Park to reduce high water pressure in the water network. This project was a multi-year project and was completed during the 2024/2025 financial year.

The following was completed during the 2024/2025 financial year:

- 53 gate valves installed
- 21 fire hydrants installed
- 390m of 160mm diameter HDPE pipelines installed
- 2670m of 110mm diameter HDPE pipelines installed
- 26 new residential water meters installed
- 1 x main pressure reducing valve with 2 gate valves and 1 strainer and 1 x bypass pressure reducing valve with 2 gate valves and 1 strainer installed. (The bypass was installed so that there is a standby/emergency pressure reducing valve when the main pressure reducing valve fails or malfunctions)

**Upgrade pipeline between Ernest Robertson Dam and Sandhoogte Water Treatment Plant** – There are sections of the raw water pipeline that are very old and frequently requires maintenance and repairs. This is a multi-year project spread over the 2023/2024 and 2024/2025 financial years.

The following was completed during the 2024/2025 financial year:

- 673m x 315mm diameter uPVC pipe was installed.
- 45m x 300mm diameter 304 stainless steel pipe was installed.
- 7 air valves were installed
- 5 scour valves were installed

**Gravity pipelines from Vaale Vallei Reservoir to surrounding residential developments** – New pipelines are required to supply water to the surrounding residential developments. This is a multi-year project spread over the 2023/2024 and 2024/2025 financial years.

The project was completed during the 2024/2025 financial year and consisted of the following:

- 135 m x 500 mm diameter PVC-O gravity pipeline
- 1 996 m x 400 mm diameter PVC-O gravity pipeline
- 754 m x 315mm diameter PVC-O gravity pipeline
- 1 x New concrete pipe branch chamber (bifurcation chamber)
- 2 x New combined isolating and scour valve chambers on the new 400mm diameter PVC-O gravity pipeline
- 2 x New combined isolating and scour valve chambers on the new 315mm diameter PVC-O gravity pipeline
- 1 x New air valve chamber on the new 500mm diameter PVC-O gravity pipeline
- 3 x New air valve chambers on the new 400mm diameter PVC-O gravity pipeline

- 2 x New air valve chambers on the new 315mm diameter PVC-O gravity pipeline
- 1 x New flow meter chamber on the new 315mm diameter PVC-O gravity pipeline
- 1 x New level control valve chamber on the new 315mm diameter PVC-O gravity pipeline

**Replacement of Fencing at Reservoirs** – There is a total of 55 reservoirs throughout the municipal area and fencing needs to be replaced on a continuous basis to prevent unauthorized people to get access to the reservoirs.

During the 2024/2025 financial year 2335 m of fencing was replaced at various reservoirs.

**Upgrading of Friemersheim Water Treatment Plant** – To continue to deliver water of excellent quality to the Friemersheim community the water treatment plant must be upgraded. Phase 1 of the upgrade consists of the construction of a new clarifier which includes installation of pipework and mechanical and electrical components. This is a multi-year project spread over the 2024/2025 and 2025/2026 financial years.

The sea water desalination plant built with the financial assistance of PetroSA ensures the availability of 10 Megalitre of drinking water per day, reducing our risk dependency on dam water.

Should the need arise, the PetroSA component of 5 Megalitre per day could also be directed into the municipal supply system.

Outflow from the Hartenbos Wastewater Treatment works can be put through a 5 Megalitre per day reclamation plant built to extend the Mossel Bay water availability by providing the reclaimed water to PetroSA in exchange for PetroSA's raw water quota from the Wolwedans Dam.

From the consumer sewage is conveyed through approximately 538 km gravity sewer pipelines to 93 sewer pump stations situated throughout the municipal area. From the pump stations the sewage is pumped through approximately 60 km of rising main pipelines to a total of seven wastewater treatment plants situated throughout the municipal area.

The total design capacity for the seven wastewater treatment plants is 29.31 Megaliter per day. The current combined average daily inflow for the seven wastewater treatment plants is 16.37 Megaliter per day.

The following provides details of activities regarding the sewer network:

- New sewer connections = 225
- Blockages opened = 1960

In addition to the above sewage with a total volume of 23.04 Megalitres was collected by the municipal vacuum tanker as well as the vacuum tanker hired in on an annual tender, from pump stations and conservancy tanks and discharged at the municipal wastewater treatment plants. A further 61.7 Megalitres of sewage was discharged by private tankers at the municipal wastewater treatment plants during the 2024/2025 financial year. A total of 1461 preventative maintenance tasks were carried out at the wastewater treatment plants and pump stations in accordance with the municipal assistant maintenance programme.

A high level of blockages occurred in especially the Asla Park and KwaNonqaba area because of items such as disposable nappies finding their way into the system. Vandalism in the form of rocks, stones and other foreign material thrown into manholes also cause problems periodically.

The illegal discharge of foreign objects/material into the municipal sewer networks causes unnecessary blockages and adversely impacts on the operation of the wastewater treatment plants.

**Capacity increase of Pinnacle Point Wastewater Treatment Plant** – Because of various residential developments planned in the near future the capacity of the existing wastewater treatment works must be increased to 8 Megaliter per day. This is a multi-year project spread over various financial years.

**Upgrading of Friemerheim Wastewater Treatment Plant** – The existing wastewater treatment plant is old and is not treating the wastewater effectively and therefore the wastewater treatment plant must be upgraded. This is a multi-year project spread over the 2024/2025 and 2025/2026 financial years.

**Erosion protection at Beach Street sewer pump station** – The project entails the construction of reinforced concrete retaining wall to protect the Beach Street sewer pump station as well as a portion of a sewer pipeline that is exposed due to severe storms that have occurred throughout the years. This is a multi-year project spread over the 2024/2025 and 2025/2026 financial years.

**4. Alternative sanitation infrastructure @ Pienaar Strand and Eekhorning Street** – Both Pienaar Strand and Eekhorning Street has sewer reticulation that flows into communal sewer conservancy tanks. These tanks are currently emptied by means of sewer vacuum trucks. The purpose of this project is to convert the existing sewer tanks into pumpstations and install pipelines to link these pumpstations with the existing municipal sewer infrastructure located approximately 3 km to the west. This is a multi-year project spread over various financial years.

The following sewer related capital projects are planned for the 2026/2027 and future financial years:

- Midbrak Main Sewer Network
- Capacity increase of Pinnacle Point Wastewater Treatment Works
- Capacity increase of Great Brak Wastewater Treatment Works
- Upgrade of Friemersheim Waste Water Treatment Works
- Refurbish Sewer Lines: D'Almeida
- Replace Sewer lines: Tarka
- Upgrading of Maturation pond at Regional Waste Water Treatment Works
- Replacement of sewerlines between Mossel Bay and Hartenbos
- New sewer infrastructure for unserved properties in Great Brak
- Replacement of sewerlines in Greenhaven
- Upgrade pipeline between Cricket Field sewer pumpstation and Sandhoogte Road sewer pumpstation
- New sewer infrastructure for unserved erven in Great Brak River
- Upgrading of Dana Bay Collector Sewer Pipelines
- Upgrading Pinnacle Point Collector Sewer Pipelines

The following water related capital projects are planned for the 2026/2027 and future financial years:

- Replace Water Network Lines - All Areas
- New reservoir as well as booster pumpstation and pipelines close to Monte Christo to cater for water demand from new residential developments
- Upgrading of Lodewykstank Water Treatment Works
- Upgrade water pipeline between Great Brak and Glentana
- Upgrade water pipeline between Sonskyn Vallei and Brandwag
- Upgrade water pipeline between Ernest Robertson Dam and Sandhoogte Water Treatment Works
- New Great Brak River Reservoir
- Pumpstation at Aalwyndal Reservoir

## Section 18 - Legislative compliance status

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

### **Budget and Treasury Office**

This office has been established in accordance with the MFMA.

### **Budgeting**

The Annual Budget is prepared in accordance with the MFMA and National Treasury regulations and requirements, with specific reference to the Municipal Budget and Reporting Regulations (Gazette 32141 dated 17 April 2009).

In the current 2025/26 financial year, the Municipality had to request for extension of regulated deadlines in relation to the Municipal Adjustments Budget, due to capacity constraints. The mSCOA regulations has put additional pressures on the Adjustments budget process, with the associated Budget and IDP strings to be generated from the financial system.

### **Financial reporting**

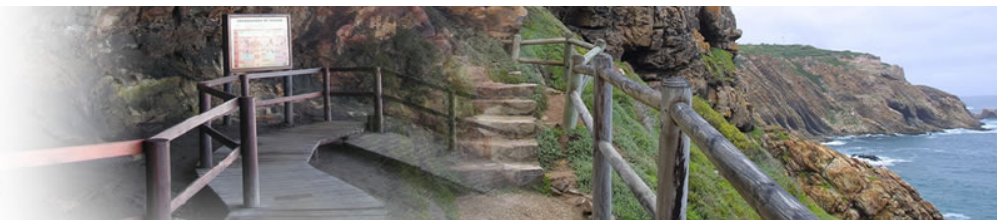
100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.

### **Annual Financial Statements**

The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), as prescribed by the Minister of Finance.

### **Annual report**

The annual report is prepared in accordance with the MFMA and National Treasury requirements.



## Section 19 - Other supporting documentation

The tables listed below provide additional supporting information to the Annual Budget and is prescribed by the Municipal Budget and Reporting Regulations.

WC043 Mossel Bay - 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		
		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
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance	6	7	20	41	20	20	20	20	21	22	23
Availability Charges		11 102	6 394	(53)	-	-	-	-	-	-	-
Connection/Reconnection		3 018	1 933	1 645	1 837	1 829	1 829	1 829	1 914	2 002	2 094
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		573 403	651 929	745 037	881 059	807 056	807 056	807 056	877 667	949 744	1 026 458
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		0	6	52	53	7	7	7	7	7	8
Noise Revenues		-	-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - Electricity</b>		<b>587 530</b>	<b>660 282</b>	<b>746 722</b>	<b>882 969</b>	<b>808 912</b>	<b>808 912</b>	<b>808 912</b>	<b>879 609</b>	<b>951 775</b>	<b>1 028 582</b>
Less Revenue Foregone (in excess of 50 kwh per indigent)		-	(2 772)	(2 782)	(3 011)	(2 973)	(2 973)	(2 973)	(3 218)	(3 476)	(3 754)
Less Cost of Free Basis Services (50 kwh per indigent household)		(26 878)	(33 116)	(37 510)	(45 029)	(41 152)	(41 152)	(41 152)	(48 079)	(52 070)	(55 156)
<b>Net Service charges - Electricity</b>		<b>560 652</b>	<b>624 394</b>	<b>706 429</b>	<b>834 930</b>	<b>764 787</b>	<b>764 787</b>	<b>764 787</b>	<b>828 311</b>	<b>896 229</b>	<b>969 672</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service	6	67	308	345	319	334	334	334	354	377	400
Availability Charges		7 282	3 337	(40)	-	-	-	-	-	-	-
Connection/Disconnection		2 899	1 838	1 572	1 711	538	538	538	563	589	616
Industrial Water		-	-	-	-	1	1	1	-	-	-
Meter Reading Fees		15	12	(0)	3	12	12	12	5	6	6
Sale		189 254	198 237	212 380	236 223	247 058	247 058	247 058	261 944	278 543	295 638
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - Water</b>		<b>199 517</b>	<b>203 732</b>	<b>214 257</b>	<b>238 256</b>	<b>247 943</b>	<b>247 943</b>	<b>247 943</b>	<b>262 867</b>	<b>279 515</b>	<b>296 660</b>
Less Revenue Foregone (in excess of 6 kilolitres per indigent)		(10 789)	(11 211)	(12 108)	(14 023)	(13 003)	(13 003)	(13 003)	(12 341)	(12 400)	(12 925)
Less Cost of Free Basis Services (6 kilolitres per indigent household)		(27 699)	(28 077)	(31 161)	(35 970)	(34 802)	(34 802)	(34 802)	(34 866)	(35 637)	(36 215)
<b>Net Service charges - Water</b>		<b>161 029</b>	<b>164 444</b>	<b>170 988</b>	<b>188 263</b>	<b>200 139</b>	<b>200 139</b>	<b>200 139</b>	<b>215 659</b>	<b>231 477</b>	<b>247 520</b>
<b>Service charges - Waste Water Management</b>											
Agricultural and Rural	6	-	-	-	-	-	-	-	-	-	-
Availability Charges		5 970	3 380	(49)	-	-	-	-	-	-	-
Connection/Reconnection		2 201	1 117	996	1 168	384	384	384	402	420	439
Higher Level Service		-	-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-	-
Industrial Waste Water		3 386	3 803	4 843	5 615	4 488	4 488	4 488	4 694	4 910	5 136
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-	-
Sanitation Charges		107 432	118 653	124 351	133 178	130 850	130 850	130 850	140 716	150 300	159 023
Treatment of Effluent		-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - Waste Water Management</b>		<b>118 990</b>	<b>126 953</b>	<b>130 141</b>	<b>139 960</b>	<b>135 721</b>	<b>135 721</b>	<b>135 721</b>	<b>145 812</b>	<b>155 631</b>	<b>164 598</b>
Less Revenue Foregone (in excess of free sanitation service to)		(2 523)	(2 786)	(2 949)	(2 061)	(1 137)	(1 137)	(1 137)	(1 084)	(1 145)	(1 246)
Less Cost of Free Basis Services (free sanitation service to indigent)		(31 254)	(33 619)	(31 792)	(31 468)	(30 805)	(30 805)	(30 805)	(33 534)	(35 426)	(35 921)
<b>Net Service charges - Waste Water Management</b>		<b>85 214</b>	<b>90 548</b>	<b>95 400</b>	<b>106 431</b>	<b>103 779</b>	<b>103 779</b>	<b>103 779</b>	<b>111 194</b>	<b>119 059</b>	<b>127 431</b>
<b>Service charges - Waste Management</b>											
Refuse Removal	6	109 976	120 300	127 487	134 852	134 975	134 975	134 975	141 508	149 848	157 727
Waste Bins		349	436	303	233	303	303	303	233	252	264
<b>Total refuse removal revenue</b>		<b>110 325</b>	<b>120 736</b>	<b>127 790</b>	<b>135 085</b>	<b>135 278</b>	<b>135 278</b>	<b>135 278</b>	<b>141 742</b>	<b>150 100</b>	<b>157 990</b>
Less Revenue Foregone (in excess of one removal a week to)		(112)	(114)	(124)	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent)		(26 716)	(30 517)	(30 196)	(29 385)	(29 108)	(29 108)	(29 108)	(28 664)	(29 695)	(29 833)
<b>Net Service charges - Waste Management</b>		<b>83 497</b>	<b>90 105</b>	<b>97 470</b>	<b>105 700</b>	<b>106 170</b>	<b>106 170</b>	<b>106 170</b>	<b>113 078</b>	<b>120 405</b>	<b>128 158</b>
<b>Sale of Goods and Rendering of Services</b>											
Advertisements		679	1 042	1 096	999	1 128	1 128	1 128	1 180	1 234	1 291
Application Fees for Land Usage		2 968	3 319	3 714	2 976	3 118	3 118	3 118	3 288	3 439	3 597
Building Plan Approval		14 380	12 314	15 492	16 967	16 272	16 272	16 272	16 483	17 143	17 829
Cemetery and Burial		236	263	272	270	275	275	275	282	295	309
Cleaning and Removal		154	225	280	89	400	400	400	201	207	216
Clearance Certificates		593	393	372	377	437	437	437	457	478	500
Encroachment Fees		3	3	6	4	1	1	1	1	1	1
Escort Fees		49	45	88	52	73	73	73	76	(80)	(83)
Fire Services		(8)	99	119	-	126	126	126	100	100	104
Laboratory Services		-	-	-	-	1	1	1	-	-	-
Legal Fees		106	42	22	-	37	37	37	20	20	20
Library Fees		1	2	2	-	2	2	2	2	2	2
Management Fees		213	212	220	254	210	210	210	253	264	275
Parking Fees		5	6	7	7	8	8	8	8	9	9
Photo copies, Faxes and Telephone charges		72	66	78	-	76	76	76	80	83	87
Removal of Restrictions		20	20	21	9	7	7	7	9	9	10
Sale of Goods		206	2 245	426	53	784	784	784	290	301	312
Valuation Services		280	176	164	163	156	156	156	163	171	179
<b>Total Sales of Goods and Rendering of Services</b>		<b>19 955</b>	<b>20 473</b>	<b>22 381</b>	<b>22 219</b>	<b>23 111</b>	<b>23 111</b>	<b>23 111</b>	<b>22 893</b>	<b>23 676</b>	<b>24 657</b>

WC043 Mossel Bay - 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			
		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
<b>R thousand</b>											
<b>Agency Services</b>											
<b>National</b>											
AARTO		-	-	-	5	5	5	5	5	5	5
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-	-
<b>Total National</b>		-	-	-	5	5	5	5	5	5	5
<b>Provincial</b>											
Western Cape		8 148	8 228	8 550	9 081	8 897	8 897	8 897	9 548	9 946	10 363
<b>Total Provincial</b>		8 148	8 228	8 550	9 081	8 897	8 897	8 897	9 548	9 946	10 363
<b>Total Agency Services</b>		8 148	8 228	8 550	9 086	8 902	8 902	8 902	9 553	9 951	10 368
<b>Interest earned from Receivables</b>											
Electricity		1 438	2 570	3 671	4 286	4 068	4 068	4 068	4 255	4 450	4 655
Housing		14	16	15	16	22	22	22	23	24	26
Housing Selling Schemes		75	69	63	68	56	56	56	58	61	64
Merchandising, Jobbing and Contracts		618	1 454	685	1 448	632	632	632	661	691	723
Waste Management		1 123	1 614	1 865	2 049	2 130	2 130	2 130	2 228	2 390	2 437
Waste Water Management		1 486	2 042	2 556	2 760	3 020	3 020	3 020	3 158	3 304	3 456
Water		2 230	3 406	4 343	4 329	5 373	5 373	5 373	5 620	5 879	6 149
<b>Total Interest earned from Receivables</b>		6 983	11 170	13 197	14 955	15 300	15 300	15 300	16 003	16 740	17 510
<b>Interest earned from Current and Non Current Assets</b>											
Bank Accounts		3 035	3 706	5 927	7 719	5 986	5 986	5 986	4 858	4 872	4 858
Financial Assets		10 806	13 277	15 856	15 715	22 247	22 247	22 247	23 875	25 237	23 149
Short Term Investments and Call Accounts		41 244	49 233	40 741	48 584	32 840	32 840	32 840	29 844	31 310	31 123
<b>Total Interest earned from Current and Non Current Assets</b>		55 086	66 216	62 524	72 018	61 073	61 073	61 073	58 578	61 419	59 131
<b>Rental from Fixed Assets</b>											
<b>Market Related</b>											
Investment Property		-	11	11	26	21	21	21	22	23	24
Property Plant and Equipment		656	803	675	167	854	854	854	832	870	909
<b>Total Market Related</b>		656	814	686	192	876	876	876	854	893	933
<b>Non-market Related</b>											
Investment Property		11 845	11 614	13 827	9 411	10 714	10 714	10 714	11 173	11 655	12 158
Property Plant and Equipment		1 868	554	551	-	448	448	448	365	365	365
<b>Total Non-market Related</b>		13 713	12 168	14 378	9 411	11 163	11 163	11 163	11 538	12 020	12 523
<b>Total Rental from Fixed Assets</b>		14 369	12 982	15 064	9 603	12 038	12 038	12 038	12 392	12 913	13 457
<b>Construction Contract Revenue</b>											
		1 251	829	8 462	-	32 875	32 875	32 875	-	-	-
<b>Development Charges</b>		31 965	29 419	20 392	15 000	23 000	23 000	23 000	35 000	15 000	15 000
<b>Operational Revenue</b>											
Administrative Handling Fees		1 356	1 210	2 749	2 985	3 575	3 575	3 575	3 746	3 918	4 098
Breakages and Losses Recovered		2	11	3	-	3	3	3	3	4	4
Bursary Repayment		11	-	4	-	-	-	-	-	-	-
Collection Charges		3 139	3 285	4 478	4 431	2 904	2 904	2 904	3 037	3 177	3 323
Commission		274	226	136	109	143	143	143	150	157	164
Incidental Cash Surpluses		10	51	8	(8)	5	5	5	4	4	4
Inspection Fees		165	135	101	-	19	19	19	10	10	10
Insurance Refund		490	40	1 633	5 800	10	10	10	743	776	808
Merchandising, Jobbing and Contracts		17	28	9 103	-	98	98	98	50	50	50
Recovery Maintenance		70	6	16	-	-	-	-	-	-	-
Request for Information		9	7	10	5	9	9	9	9	10	10
Sale of Property		254	453	598	-	677	677	677	500	500	500
Staff and Councillors Recoveries		198	381	239	-	110	110	110	65	65	65
<b>Total Operational Revenue</b>		5 996	5 831	19 078	13 323	7 553	7 553	7 553	8 318	8 670	9 037
<b>Non-Exchange revenue</b>											
<b>Property Rates</b>											
Agricultural Properties		3 005	3 340	3 774	4 263	4 276	4 276	4 276	4 533	4 814	5 112
Business and Commercial Properties		26 099	30 532	34 384	37 349	37 242	37 242	37 242	39 506	41 986	44 622
Industrial Properties		8 542	9 327	10 683	11 023	10 991	10 991	10 991	11 659	12 991	13 169
Public Benefit Organisations		213	240	266	281	280	280	280	297	314	333
Public Service Infrastructure Properties		274	304	327	370	370	370	370	391	415	440
Public Service Purposes Properties		485	546	617	722	721	721	721	763	809	857
Residential Properties		144 458	165 654	193 864	231 233	229 097	229 097	229 097	248 661	269 978	292 949
Vacant Land		11 981	12 437	13 326	16 643	16 451	16 451	16 451	17 829	19 347	20 982
<b>Total Property Rates</b>		195 057	222 379	257 242	301 884	299 428	299 428	299 428	323 639	350 054	378 465
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(2 933)	(3 752)	(4 414)	(5 492)	(5 336)	(5 336)	(5 336)	(5 402)	(5 469)	(5 523)
<b>Net Property Rates</b>		192 123	218 627	252 828	296 392	294 092	294 092	294 092	318 237	344 586	372 942
<b>Fines, Penalties and Forfeits</b>											
Fines		24 510	19 952	23 163	20 455	24 302	24 302	24 302	4 409	4 607	4 813
Forfeits		1 538	3 931	3 322	643	1 151	1 151	1 151	1 204	1 258	1 315
Penalties		187	-	-	-	-	-	-	-	-	-
<b>Total Fines, Penalties and Forfeits</b>		26 235	23 883	26 485	21 098	25 452	25 452	25 452	5 613	5 865	6 129
<b>Licences or Permits</b>											
Boat		1	1	1	1	1	1	1	1	1	1
Road and Transport		1 289	1 358	1 370	1 454	1 471	1 471	1 471	1 521	1 588	1 657
Trading		27	29	36	-	54	54	54	30	30	30
<b>Total Licences or Permits</b>		1 317	1 388	1 407	1 455	1 526	1 526	1 526	1 552	1 619	1 689

WC043 Mossel Bay - 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			
		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
<b>R thousand</b>											
<b>Transfer and subsidies - Operational</b>											
<b>Allocations In-kind</b>											
Provincial Government		-	1 868	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>		-	<b>1 868</b>	-	-	-	-	-	-	-	-
<b>Monetary Allocations</b>											
Departmental Agencies and Accounts		-	-	1 214	-	-	-	-	-	-	-
District Municipalities		-	-	20	-	-	-	-	-	-	-
Households		31	29	37	33	72	72	72	76	79	83
National Governments		3 485	5 604	4 911	5 429	5 429	5 429	5 429	3 200	3 300	3 300
National Revenue Fund		119 020	130 634	139 609	148 459	148 459	148 459	148 459	156 434	163 471	163 471
Provincial Government		18 160	33 713	13 173	72 171	27 620	27 620	27 620	25 816	28 514	28 514
Public Corporations		1 795	1 594	1 714	1 500	1 500	1 500	1 500	1 500	1 500	1 500
<b>Total Monetary Allocations</b>		<b>142 490</b>	<b>171 574</b>	<b>160 678</b>	<b>227 592</b>	<b>183 080</b>	<b>183 080</b>	<b>183 080</b>	<b>187 026</b>	<b>196 864</b>	<b>196 868</b>
<b>Total Transfer and subsidies - Operational</b>		<b>142 490</b>	<b>173 442</b>	<b>160 678</b>	<b>227 592</b>	<b>183 080</b>	<b>183 080</b>	<b>183 080</b>	<b>187 026</b>	<b>196 864</b>	<b>196 868</b>
<b>Interest Receivables</b>											
Property Rates		896	1 140	1 177	1 190	1 158	1 158	1 158	1 212	1 267	1 326
<b>Total Interest Receivables</b>		<b>896</b>	<b>1 140</b>	<b>1 177</b>	<b>1 190</b>	<b>1 158</b>	<b>1 158</b>	<b>1 158</b>	<b>1 212</b>	<b>1 267</b>	<b>1 326</b>
<b>Operational Revenue - Service Charges</b>											
Electricity - Availability Charges		-	6 300	11 911	11 655	12 516	12 516	12 516	12 718	12 741	12 686
Waste Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges		-	3 396	6 397	5 549	6 719	6 719	6 719	6 574	6 274	5 920
Water - Availability Charges		-	3 430	6 522	6 563	6 387	6 387	6 387	7 234	6 397	6 156
<b>Total Operational Revenue - Service Charges</b>		<b>-</b>	<b>13 126</b>	<b>24 830</b>	<b>23 766</b>	<b>25 622</b>	<b>25 622</b>	<b>25 622</b>	<b>26 527</b>	<b>25 412</b>	<b>24 761</b>
<b>Gains on Disposal of Fixed and Intangible Assets</b>											
Investment Property		5 104	3 979	461	(0)	669	669	669	669	669	669
Property, Plant and Equipment		10 752	395	3 087	(49)	2 826	2 826	2 826	2 826	2 826	2 826
<b>Total Disposal of Fixed and Intangible Assets</b>		<b>15 855</b>	<b>4 374</b>	<b>3 548</b>	<b>(49)</b>	<b>3 494</b>	<b>3 494</b>	<b>3 494</b>	<b>3 494</b>	<b>3 494</b>	<b>3 494</b>
<b>Other Gains</b>											
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Pension Funds		4 149	13 376	11 309	-	9 600	9 600	9 600	10 042	10 483	10 945
<b>Total Actuarial Assessments</b>		<b>4 149</b>	<b>13 376</b>	<b>11 309</b>	<b>-</b>	<b>9 600</b>	<b>9 600</b>	<b>9 600</b>	<b>10 042</b>	<b>10 483</b>	<b>10 945</b>
<b>Total Fair Value Adjustment</b>		<b>4 149</b>	<b>13 376</b>	<b>11 309</b>	<b>-</b>	<b>9 600</b>	<b>9 600</b>	<b>9 600</b>	<b>10 042</b>	<b>10 483</b>	<b>10 945</b>
<b>Total Other Gains</b>		<b>4 149</b>	<b>13 376</b>	<b>11 309</b>	<b>-</b>	<b>9 600</b>	<b>9 600</b>	<b>9 600</b>	<b>10 042</b>	<b>10 483</b>	<b>10 945</b>
<b>Discontinued Operations</b>											
<b>Total Revenue</b>		<b>1 417 211</b>	<b>1 573 997</b>	<b>1 722 196</b>	<b>1 962 973</b>	<b>1 902 752</b>	<b>1 902 752</b>	<b>1 902 752</b>	<b>1 984 683</b>	<b>2 105 129</b>	<b>2 240 092</b>

WC043 Mossel Bay - 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			
		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
<b>R thousand</b>											
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
<b>Salaries and Allowances</b>											
Basic Salary	2	238 320	261 944	285 232	315 481	314 637	314 637	314 637	337 936	352 729	368 172
Bonuses		959	983	1 105	444	57	57	57	646	675	704
<b>Allowance</b>											
Accommodation, Travel and incidental		863	983	1 131	1 148	1 094	1 094	1 094	662	691	722
Cellular and Telephone		1 587	1 812	1 923	1 957	2 050	2 050	2 050	2 107	2 200	2 297
Housing Benefits		1 208	1 391	2 205	2 610	2 073	2 073	2 073	1 710	1 785	1 863
Non-pensionable		726	769	854	751	951	951	951	993	1 037	1 082
Travel or Motor Vehicle		7 705	8 458	8 635	8 497	8 749	8 749	8 749	8 488	8 862	9 251
Voluntary Work		-	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>		<b>12 089</b>	<b>13 413</b>	<b>14 748</b>	<b>14 962</b>	<b>14 917</b>	<b>14 917</b>	<b>14 917</b>	<b>13 960</b>	<b>14 574</b>	<b>15 215</b>
<b>Service Related Benefits</b>											
Acting		1 997	1 739	2 127	2 011	1 937	1 937	1 937	1 685	1 760	1 837
Bonus		17 374	20 952	22 548	24 089	27 899	27 899	27 899	27 671	28 887	30 074
Leave Pay		1 604	2 321	4 113	2 751	2 800	2 800	2 800	2 929	3 058	3 192
Long Service Award		3 822	3 848	3 721	4 455	4 091	4 091	4 091	4 478	4 675	4 881
Overtime		18 861	20 081	18 963	19 329	19 940	19 940	19 940	19 408	20 262	21 153
Scarcity Allowance		1 346	1 487	3 192	2 948	3 223	3 223	3 223	3 389	3 538	3 694
Standby Allowance		5 655	6 604	7 902	8 041	7 994	7 994	7 994	7 491	7 821	8 165
<b>Total Service Related Benefits</b>		<b>50 660</b>	<b>57 033</b>	<b>62 566</b>	<b>63 623</b>	<b>67 885</b>	<b>67 885</b>	<b>67 885</b>	<b>67 052</b>	<b>70 000</b>	<b>72 997</b>
<b>Total Salaries and Allowances</b>		<b>302 029</b>	<b>333 373</b>	<b>363 651</b>	<b>394 510</b>	<b>397 497</b>	<b>397 497</b>	<b>397 497</b>	<b>419 594</b>	<b>437 978</b>	<b>457 089</b>
<b>Social Contributions</b>											
Bargaining Council		137	148	148	184	177	177	177	186	195	203
Group Life Insurance		6 405	7 008	7 628	9 028	8 809	8 809	8 809	9 379	9 791	10 222
Medical		18 050	19 389	20 547	22 453	22 110	22 110	22 110	23 835	24 883	25 978
Pension		41 009	44 935	48 927	52 544	53 575	53 575	53 575	56 203	58 676	61 258
Unemployment Insurance		1 888	2 018	2 112	2 259	2 233	2 233	2 233	2 302	2 403	2 508
<b>Total Social Contributions</b>		<b>67 490</b>	<b>73 497</b>	<b>79 362</b>	<b>86 469</b>	<b>86 905</b>	<b>86 905</b>	<b>86 905</b>	<b>91 905</b>	<b>95 948</b>	<b>100 170</b>
<b>Post-retirement Benefit</b>											
Medical		18 693	21 947	24 230	22 342	18 963	18 963	18 963	20 426	21 325	22 263
Pension		84	91	45	95	39	39	39	37	39	40
<b>Total Post-retirement Benefit</b>		<b>18 777</b>	<b>22 039</b>	<b>24 275</b>	<b>22 437</b>	<b>19 002</b>	<b>19 002</b>	<b>19 002</b>	<b>20 463</b>	<b>21 363</b>	<b>22 303</b>
<b>Sub-Total</b>		<b>388 296</b>	<b>428 909</b>	<b>467 288</b>	<b>503 416</b>	<b>503 404</b>	<b>503 404</b>	<b>503 404</b>	<b>531 962</b>	<b>555 289</b>	<b>579 561</b>
Less: Employees costs capitalised to PPE		(14 134)	(15 889)	(16 968)	(17 942)	(18 221)	(18 221)	(18 221)	(18 500)	(19 314)	(20 164)
<b>Total Employee Related Cost</b>	1.5	<b>374 162</b>	<b>413 020</b>	<b>450 320</b>	<b>485 475</b>	<b>485 183</b>	<b>485 183</b>	<b>485 183</b>	<b>513 461</b>	<b>535 975</b>	<b>559 397</b>
<b>Remuneration of Councillors</b>											
<b>Allowances and Service Related Benefits</b>											
Basic Salary		8 454	9 146	10 246	9 580	9 910	9 910	9 910	10 468	10 929	11 410
Cell phone Allowance		1 372	1 435	1 354	1 295	1 363	1 363	1 363	1 363	1 423	1 486
Travelling Allowance		3 011	3 246	3 631	3 288	3 443	3 443	3 443	3 557	3 714	3 877
<b>Total Allowances and Service Related Benefits</b>		<b>12 837</b>	<b>13 826</b>	<b>15 231</b>	<b>14 163</b>	<b>14 716</b>	<b>14 716</b>	<b>14 716</b>	<b>15 389</b>	<b>16 066</b>	<b>16 773</b>
<b>Social Contributions</b>											
Medial Aid Benefits		104	104	101	104	100	100	100	99	103	108
Pension Fund Contributions		473	489	546	461	490	490	490	517	540	563
<b>Total Social Contributions</b>		<b>577</b>	<b>592</b>	<b>647</b>	<b>564</b>	<b>590</b>	<b>590</b>	<b>590</b>	<b>616</b>	<b>643</b>	<b>671</b>
<b>Total Remuneration of Councillors</b>	1.5	<b>13 414</b>	<b>14 419</b>	<b>15 878</b>	<b>14 727</b>	<b>15 305</b>	<b>15 305</b>	<b>15 305</b>	<b>16 004</b>	<b>16 709</b>	<b>17 444</b>
<b>Bulk Purchases - Electricity</b>											
ESKOM		436 943	523 178	623 138	704 738	673 278	673 278	673 278	733 470	798 235	862 094
<b>Independent Power Producers</b>											
<b>Total Bulk Purchases - Electricity</b>	1	<b>436 943</b>	<b>523 178</b>	<b>623 138</b>	<b>704 738</b>	<b>673 278</b>	<b>673 278</b>	<b>673 278</b>	<b>733 470</b>	<b>798 235</b>	<b>862 094</b>
<b>Inventory Consumed</b>											
<b>Consumables</b>											
Land		-	1 095	1 261	-	-	-	-	-	-	-
Materials and Supplies		22 482	23 819	25 910	27 531	26 691	26 691	26 691	28 421	29 203	30 014
Water		57 991	57 765	54 803	64 285	64 570	64 570	64 570	67 338	70 015	72 904
<b>Sub-total</b>		<b>103 739</b>	<b>107 224</b>	<b>105 084</b>	<b>119 244</b>	<b>117 927</b>	<b>117 927</b>	<b>117 927</b>	<b>123 389</b>	<b>127 679</b>	<b>132 386</b>
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-	-	-	-
<b>Total Inventory Consumed</b>	1	<b>103 739</b>	<b>107 224</b>	<b>105 084</b>	<b>119 244</b>	<b>117 927</b>	<b>117 927</b>	<b>117 927</b>	<b>123 389</b>	<b>127 679</b>	<b>132 386</b>
<b>Debt Impairment</b>											
<b>Trade and Other Receivables from Exchange Transactions</b>											
Electricity		663	19 800	7 822	15 250	4 187	4 187	4 187	6 030	6 610	7 220
Waste Management		(13 549)	6 600	3 013	5 477	21	21	21	2 570	2 720	2 850
Waste Water Management		(15 069)	8 140	6 032	7 468	2 138	2 138	2 138	6 100	6 400	6 680
Water		(19 403)	14 181	10 993	11 071	(2 477)	(2 477)	(2 477)	6 960	7 290	7 600
Non Specific Accounts		1 086	2 288	2 115	-	-	-	-	-	-	-
<b>Total Trade and Other Receivables from Exchange Transaction</b>		<b>(46 272)</b>	<b>51 009</b>	<b>29 975</b>	<b>39 266</b>	<b>3 869</b>	<b>3 869</b>	<b>3 869</b>	<b>21 660</b>	<b>23 020</b>	<b>24 350</b>
<b>Other Receivables from Non-exchange Revenue</b>											
<b>Property Rates</b>											
Residential Properties		237	4 961	1 282	5 000	1 026	1 026	1 026	1 230	1 350	1 470
<b>Total Property Rates</b>		<b>237</b>	<b>4 961</b>	<b>1 282</b>	<b>5 000</b>	<b>1 026</b>	<b>1 026</b>	<b>1 026</b>	<b>1 230</b>	<b>1 350</b>	<b>1 470</b>
<b>Non Specific Accounts</b>		<b>6 672</b>	<b>101</b>	<b>721</b>	<b>871</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>(9 038)</b>	<b>(4 481)</b>	<b>(4 454)</b>
<b>Total Other Receivables from Non-exchange Revenue</b>		<b>6 909</b>	<b>5 061</b>	<b>2 003</b>	<b>5 871</b>	<b>1 245</b>	<b>1 245</b>	<b>1 245</b>	<b>(7 868)</b>	<b>(3 131)</b>	<b>(2 984)</b>
<b>Total Debt Impairment</b>	1	<b>(39 363)</b>	<b>56 070</b>	<b>31 979</b>	<b>45 137</b>	<b>5 114</b>	<b>5 114</b>	<b>5 114</b>	<b>13 792</b>	<b>19 889</b>	<b>21 366</b>

WC043 Mossel Bay - 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			
		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
<b>R thousand</b>											
<b>Depreciation, Amortisation and Impairment</b>											
<b>Amortisation</b>											
Intangible Assets		84	82	75	80	70	70	70	64	64	44
<b>Total Amortisation</b>		<b>84</b>	<b>82</b>	<b>75</b>	<b>80</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>64</b>	<b>64</b>	<b>44</b>
<b>Depreciation</b>											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		241	280	326	494	655	655	655	326	394	323
Community Assets		8 942	10 264	10 457	10 173	12 616	12 616	12 616	11 275	11 331	10 761
Computer Equipment		3 059	4 393	3 486	2 175	3 985	3 985	3 985	2 106	1 096	895
Electrical Infrastructure		13 237	15 166	15 113	19 684	19 236	19 236	19 236	20 064	22 969	21 742
Furniture and Office Equipment		1 390	2 514	1 888	1 863	2 051	2 051	2 051	1 930	1 930	1 404
Information and Communication Infrastructure		973	1 768	1 494	886	1 869	1 869	1 869	1 343	1 057	798
Investment Property		1 120	1 163	1 195	1 305	1 410	1 410	1 410	1 299	1 334	1 291
Living resources		5	159	227	102	302	302	302	134	50	50
Machinery and Equipment		2 169	3 694	3 060	2 408	3 416	3 416	3 416	2 389	1 814	1 421
Other Assets		3 427	4 582	4 784	5 025	5 038	5 038	5 038	4 959	4 849	4 565
Roads Infrastructure		28 333	29 196	31 354	30 332	32 710	32 710	32 710	29 853	28 472	19 549
Sanitation Infrastructure		18 097	18 886	19 655	21 328	22 034	22 034	22 034	23 122	23 446	22 260
Solid Waste Infrastructure		12 911	3 643	4 220	4 284	4 086	4 086	4 086	4 298	4 137	3 771
Storm water Infrastructure		8 448	9 599	10 616	10 171	11 728	11 728	11 728	11 340	11 208	10 058
Transport Assets		5 322	10 567	4 680	8 295	6 131	6 131	6 131	6 056	6 644	5 708
Water Supply Infrastructure		30 235	32 314	32 893	35 073	34 965	34 965	34 965	36 465	36 955	33 405
Zoo, Marine and Non-biological Animals		4	2	2	265	18	18	18	37	37	37
<b>Total Depreciation</b>		<b>137 912</b>	<b>148 189</b>	<b>145 451</b>	<b>153 864</b>	<b>162 250</b>	<b>162 250</b>	<b>162 250</b>	<b>156 996</b>	<b>157 723</b>	<b>138 037</b>
<b>Capital Impairment Losses and Reversals</b>											
Heritage Assets		-	-	-	2	5	5	5	3	3	3
Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Community Assets		(76)	735	164	204	231	231	231	238	248	258
Computer Equipment		-	-	3	-	4	4	4	4	4	5
Electrical Infrastructure		6	2	(4)	7	7	7	7	-	-	-
Furniture and Office Equipment		-	-	7	-	8	8	8	8	9	9
Information and Communication Infrastructure		-	-	1	-	1	1	1	1	1	1
Machinery and Equipment		-	-	4	-	4	4	4	5	5	5
Other Assets		(21)	1 353	27	25	43	43	43	33	35	36
Roads Infrastructure		25	17	(12)	29	29	29	29	-	-	-
Solid Waste Infrastructure		-	53	(1)	-	-	-	-	-	-	-
Transport Assets		-	-	0	-	0	0	0	0	0	0
Water Supply Infrastructure		24	58	-	28	28	28	28	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>(43)</b>	<b>2 216</b>	<b>189</b>	<b>293</b>	<b>355</b>	<b>355</b>	<b>355</b>	<b>290</b>	<b>301</b>	<b>313</b>
<b>Total Capital Impairment Losses and Reversals</b>		<b>(43)</b>	<b>2 216</b>	<b>189</b>	<b>295</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>292</b>	<b>304</b>	<b>316</b>
<b>Total Depreciation, Amortisation and Impairment</b>		<b>137 954</b>	<b>150 488</b>	<b>145 715</b>	<b>154 239</b>	<b>162 680</b>	<b>162 680</b>	<b>162 680</b>	<b>157 352</b>	<b>158 091</b>	<b>138 397</b>
<b>Interest, Dividends and Rent on Land</b>											
Interest Paid		13 593	26 642	36 604	35 271	31 705	31 705	31 705	47 400	46 111	42 135
<b>Total Interest, Dividends and Rent on Land</b>		<b>13 593</b>	<b>26 642</b>	<b>36 604</b>	<b>35 271</b>	<b>31 705</b>	<b>31 705</b>	<b>31 705</b>	<b>47 400</b>	<b>46 111</b>	<b>42 135</b>
<b>Contracted Services</b>											
Consultants and Professional Services		20 430	13 397	12 304	18 753	18 517	18 517	18 517	22 589	14 673	15 409
Contractors		81 054	102 277	110 761	156 682	146 164	146 164	146 164	115 440	121 586	126 062
Outsourced Services		65 582	65 757	74 933	82 395	82 948	82 948	82 948	82 477	84 450	86 437
<b>Total Contracted Services</b>		<b>167 046</b>	<b>181 431</b>	<b>197 997</b>	<b>257 830</b>	<b>247 629</b>	<b>247 629</b>	<b>247 629</b>	<b>220 506</b>	<b>220 710</b>	<b>227 908</b>
<b>Transfers and Subsidies</b>											
<b>Operational</b>											
Allocations In-kind		-	-	-	-	-	-	-	-	-	-
Monetary Allocations		11 529	10 990	11 458	12 981	11 575	11 575	11 575	11 970	11 992	12 014
<b>Total Operational</b>		<b>11 529</b>	<b>10 990</b>	<b>11 458</b>	<b>12 981</b>	<b>11 575</b>	<b>11 575</b>	<b>11 575</b>	<b>11 970</b>	<b>11 992</b>	<b>12 014</b>
<b>Total Transfers and Subsidies</b>		<b>11 529</b>	<b>10 990</b>	<b>11 458</b>	<b>12 981</b>	<b>11 575</b>	<b>11 575</b>	<b>11 575</b>	<b>11 970</b>	<b>11 992</b>	<b>12 014</b>
<b>Irrecoverable Debts Written Off</b>											
<b>Exchange</b>											
Electricity		193	710	2 094	1 563	5 040	5 040	5 040	2 470	2 500	2 530
Non Specific Accounts		5 626	1 214	901	705	1 980	1 980	1 980	980	980	980
Waste Management		17 628	1 584	3 994	4 191	8 490	8 490	8 490	5 230	5 260	5 290
Waste Water Management		19 283	1 396	2 820	2 863	8 260	8 260	8 260	3 690	3 720	3 750
Water		26 938	2 735	6 432	6 391	19 810	19 810	19 810	8 190	8 240	8 280
<b>Total Exchange</b>		<b>69 668</b>	<b>7 638</b>	<b>16 241</b>	<b>15 713</b>	<b>43 580</b>	<b>43 580</b>	<b>43 580</b>	<b>20 560</b>	<b>20 700</b>	<b>20 830</b>
<b>Non-exchange</b>											
Non Specific Accounts		8 326	11 565	15 129	12 429	15 012	15 012	15 012	12 696	7 407	7 137
Property Rates		913	180	399	438	660	660	660	450	460	470
Service Charges		-	-	-	-	-	-	-	-	-	-
<b>Total Non-exchange</b>		<b>9 239</b>	<b>11 745</b>	<b>15 528</b>	<b>12 867</b>	<b>15 672</b>	<b>15 672</b>	<b>15 672</b>	<b>13 146</b>	<b>7 867</b>	<b>7 607</b>
<b>Total Irrecoverable Debts Written Off</b>		<b>78 908</b>	<b>19 383</b>	<b>31 769</b>	<b>28 581</b>	<b>59 252</b>	<b>59 252</b>	<b>59 252</b>	<b>33 706</b>	<b>28 567</b>	<b>28 437</b>

WC043 Mossel Bay - 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		
		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					
<b>R thousand</b>																
<b>Operational costs</b>																
<b>Operational Cost</b>																
Advertising, Publicity and Marketing		2 143	2 144	2 242	2 669	2 545	2 545	2 545	2 696	2 810	2 865					
Assets less than the Capitalisation Threshold		89	89	92	113	115	115	115	117	122	127					
Bank Charges, Facility and Card Fees		1 789	1 560	1 661	1 982	1 782	1 782	1 782	1 864	1 946	2 027					
Bursaries (Employees)		62	103	147	300	304	304	304	314	328	328					
Cleaning Services		74	83	104	129	149	149	149	156	163	169					
Commission		7 656	8 598	7 071	9 983	6 575	6 575	6 575	6 944	7 334	7 746					
Communication		3 361	2 866	2 038	3 880	2 503	2 503	2 503	2 615	2 732	2 853					
Courier and Delivery Services		5	3	3	6	5	5	5	6	7	7					
Deeds		222	90	111	123	123	123	123	129	135	141					
Dumping Fees (District Council)		5 711	6 751	8 727	24 345	9 574	9 574	9 574	25 416	25 416	25 416					
Entertainment		89	5	7	38	10	10	10	19	19	19					
External Audit Fees		5 349	5 256	5 873	7 600	6 600	6 600	6 600	6 904	7 207	7 524					
External Computer Service		12 059	13 705	15 322	18 857	17 805	17 805	17 805	18 564	19 602	20 406					
Fines and Penalties		-	16	-	-	-	-	-	-	-	-					
Full Time Union Representative		214	272	299	320	320	320	320	334	349	349					
Hire Charges		122	19	1	34	34	34	34	35	36	37					
Insurance Underwriting		4 779	7 035	11 478	25 793	25 545	25 545	25 545	10 892	11 372	11 849					
Learnerships and Internships		80	60	65	310	101	101	101	161	167	174					
Levies Paid - Water Resource Management Charges		-	-	955	292	292	292	292	305	318	332					
Licences		842	860	972	865	969	969	969	960	985	1 011					
Municipal Services		3 176	3 741	4 255	4 312	4 300	4 300	4 300	4 767	5 147	5 507					
Office Decorations		-	0	-	2	6	6	6	2	2	2					
Printing, Publications and Books		151	183	184	219	217	217	217	262	252	262					
Professional Bodies, Membership and Subscription		3 934	4 423	4 604	4 963	4 733	4 733	4 733	4 985	5 276	5 585					
Registration Fees		4	7	7	61	40	40	40	61	62	64					
Repayment of Forfeited Deposits		38	79	187	822	81	81	81	85	89	93					
Resettlement Cost		44	13	67	68	68	68	68	71	74	74					
Servitudes and Land Surveys		68	17	25	102	157	157	157	164	172	180					
Signage		103	148	355	471	322	322	322	490	506	522					
Skills Development Fund Levy		3 041	3 343	3 623	-	3 919	3 919	3 919	4 099	4 279	4 468					
Transport Provided as Part of Departmental Activities		150	260	226	261	237	237	237	232	243	253					
Travel Agency and Visas		11	13	9	38	36	36	36	38	39	41					
Travel and Subsistence		537	641	900	1 229	1 214	1 214	1 214	1 269	1 323	1 373					
Vehicle Tracking		896	908	1 059	1 092	1 141	1 141	1 141	1 137	1 182	1 229					
Ward Committees		660	633	626	729	700	700	700	767	801	836					
Wet Fuel		140	118	7	62	52	52	52	-	-	-					
Workmens Compensation Fund		2 167	2 242	2 835	3 320	2 766	2 766	2 766	2 895	3 022	3 155					
<b>Total Operational Cost</b>		<b>59 768</b>	<b>66 287</b>	<b>76 140</b>	<b>115 388</b>	<b>95 341</b>	<b>95 341</b>	<b>95 341</b>	<b>99 755</b>	<b>103 515</b>	<b>107 024</b>					
<b>Operating Leases</b>																
Furniture and Office Equipment		67	71	76	90	90	90	90	94	98	103					
Machinery and Equipment		491	442	714	498	704	704	704	540	670	696					
Other Assets		3 618	3 665	3 132	1 589	3 033	3 033	3 033	2 655	2 656	2 660					
Transport Assets		7	-	-	10	10	10	10	10	11	11					
<b>Total Operational Leases</b>		<b>4 182</b>	<b>4 178</b>	<b>3 922</b>	<b>2 187</b>	<b>3 837</b>	<b>3 837</b>	<b>3 837</b>	<b>3 299</b>	<b>3 435</b>	<b>3 470</b>					
<b>Total Operational Cost and Other Cost</b>		<b>63 950</b>	<b>70 465</b>	<b>80 063</b>	<b>117 575</b>	<b>99 178</b>	<b>99 178</b>	<b>99 178</b>	<b>103 054</b>	<b>106 950</b>	<b>110 494</b>					
<b>Disposal of Fixed and Intangible Assets</b>																
Intangible Assets		0	1	-	2	-	-	-	-	-	-					
Investment Property		1 569	1 733	591	18	857	857	857	857	857	857					
Living resources		-	-	13	-	19	19	19	19	19	19					
Property, Plant and Equipment		8 263	3 571	4 596	976	11 632	11 632	11 632	6 868	6 868	6 868					
<b>Total Disposal of Fixed and Intangible Assets</b>		<b>9 833</b>	<b>5 305</b>	<b>5 200</b>	<b>995</b>	<b>12 508</b>	<b>12 508</b>	<b>12 508</b>	<b>7 744</b>	<b>7 744</b>	<b>7 744</b>					
<b>Other Losses</b>																
<b>Inventory</b>																
Decrease in net-realizable Value		-	91	455	-	79	79	79	-	-	-					
<b>Total Inventory</b>		<b>-</b>	<b>91</b>	<b>455</b>	<b>-</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Water Losses</b>																
<b>Apparent Losses</b>																
Customer Meter Inaccuracies		2 170	2 298	2 300	-	-	-	-	-	-	-					
Unauthorized Consumption		-	-	-	-	-	-	-	-	-	-					
<b>Total Apparent Losses</b>		<b>2 170</b>	<b>2 298</b>	<b>2 300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Data Transfer and Management Errors</b>																
<b>Real Losses</b>		<b>-</b>	<b>1 750</b>	<b>2 318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
Leakage on Service Connections up to the point of Customer M		1 155	137	67	-	-	-	-	-	-	-					
Leakage on Transmission and Distribution Mains		-	-	67	-	-	-	-	-	-	-					
<b>Total Real Losses</b>		<b>1 155</b>	<b>137</b>	<b>134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
Unavoidable Annual Real Losses		5 453	6 779	7 734	-	-	-	-	-	-	-					
<b>Total Water Losses</b>		<b>8 777</b>	<b>10 965</b>	<b>12 486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Fair Value Adjustment</b>																
<b>Actuarial Assessments</b>																
Medical		56	92	225	-	500	500	500	523	546	570					
<b>Total Actuarial Assessments</b>		<b>56</b>	<b>92</b>	<b>225</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>523</b>	<b>546</b>	<b>570</b>					
<b>Total Fair Value Adjustment</b>		<b>56</b>	<b>92</b>	<b>225</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>523</b>	<b>546</b>	<b>570</b>					
<b>Total Other Losses</b>		<b>8 834</b>	<b>11 148</b>	<b>13 166</b>	<b>-</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>523</b>	<b>546</b>	<b>570</b>					
<b>Total Expenditure</b>		<b>1 380 541</b>	<b>1 589 763</b>	<b>1 748 372</b>	<b>1 976 793</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 921 914</b>	<b>1 982 372</b>	<b>2 079 196</b>	<b>2 160 386</b>					
<b>Surplus/(Deficit)</b>		<b>36 671</b>	<b>(15 766)</b>	<b>(26 175)</b>	<b>(13 820)</b>	<b>(19 161)</b>	<b>(19 161)</b>	<b>(19 161)</b>	<b>2 311</b>	<b>25 933</b>	<b>79 706</b>					

WC043 Mossel Bay - 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			
		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
<b>R thousand</b>											
<b>Transfers and subsidies - capital (monetary allocations)</b>											
District Municipalities		895	422	490	-	-	-	-	-	-	-
National Government		44 107	37 219	30 433	36 674	36 674	36 674	36 674	34 669	36 170	36 170
Private Enterprises		-	784	-	-	-	-	-	-	-	-
Provincial Governments		39 395	18 954	24 537	13 830	11 627	11 627	11 627	2 810	2 936	2 936
<b>Total Transfers and subsidies - capital (monetary allocations)</b>		<b>84 396</b>	<b>57 379</b>	<b>55 460</b>	<b>50 504</b>	<b>48 301</b>	<b>48 301</b>	<b>48 301</b>	<b>37 479</b>	<b>39 106</b>	<b>39 106</b>
<b>Transfers and subsidies - capital (in-kind)</b>											
Households		3	-	-	-	-	-	-	-	-	-
Private Enterprises		2 743	976	1 881	-	-	-	-	-	-	-
Provincial Government		352	79 369	149	-	-	-	-	-	-	-
<b>Total Transfers and subsidies - capital (in-kind)</b>		<b>3 099</b>	<b>80 345</b>	<b>2 029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
<b>Surplus/(Deficit) after income tax</b>		<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
<b>Surplus/(Deficit) for the year</b>		<b>124 166</b>	<b>121 957</b>	<b>31 314</b>	<b>36 684</b>	<b>29 139</b>	<b>29 139</b>	<b>29 139</b>	<b>39 790</b>	<b>65 039</b>	<b>118 812</b>
<b>Repairs and Maintenance by Expenditure Item</b>											
Employee related costs		54 707	66 556	70 546	75 186	76 882	76 882	76 882	80 521	84 064	87 763
Inventory Consumed (Project Maintenance)		12 391	12 726	12 469	14 251	13 386	13 386	13 386	14 472	15 096	15 747
Contracted Services		47 867	61 446	61 848	64 583	68 511	68 511	68 511	68 717	71 730	74 659
Operational Costs		889	2 221	3 244	2 798	2 671	2 671	2 671	2 649	2 765	2 884
<b>Total Repairs and Maintenance Expenditure</b>		<b>115 854</b>	<b>142 949</b>	<b>148 107</b>	<b>156 818</b>	<b>161 450</b>	<b>161 450</b>	<b>161 450</b>	<b>166 360</b>	<b>173 656</b>	<b>181 053</b>

WC043 Mossel Bay - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - MUNICIPAL MANAGER	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCIAL SERVICES	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Vote 5 - COMMUNITY SERVICES	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Vote 7 - COMMUNITY SAFETY	Total
		1							
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity		-	-	-	828 311	-	-	-	828 311
Service charges - Water		-	-	-	215 659	-	-	-	215 659
Service charges - Waste Water Management		-	-	-	111 194	-	-	-	111 194
Service charges - Waste Management		-	-	-	-	113 078	-	-	113 078
Sale of Goods and Rendering of Services		70	-	857	389	364	20 964	250	22 893
Agency services		-	-	-	50	-	-	9 503	9 553
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		742	-	-	13 033	2 228	1	-	16 003
Interest earned from Current and Non Current Assets		-	-	58 578	-	-	-	-	58 578
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	150	1 458	10 762	22	12 392
Licence and permits		-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-
Development Charges		35 000	-	-	-	-	-	-	35 000
Operational Revenue		565	-	4 274	50	3 381	38	10	8 318
<b>Non-Exchange Revenue</b>									
Property rates		-	1 228	317 009	-	-	-	-	318 237
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 204	-	-	510	29	-	3 870	5 613
Licences or permits		-	-	-	-	31	-	1 521	1 552
Transfer and subsidies - Operational		11 291	57	1 900	119 279	39 624	13 405	1 470	187 026
Interest		-	-	1 212	-	-	-	-	1 212
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	26 527	-	-	-	26 527
Gains on disposal of Fixed and Intangible Assets		-	0	123	2 679	24	669	-	3 494
Other Gains		-	10 042	-	-	-	-	-	10 042
Discontinued Operations		-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>48 872</b>	<b>11 326</b>	<b>383 951</b>	<b>1 317 832</b>	<b>160 216</b>	<b>45 839</b>	<b>16 646</b>	<b>1 984 683</b>
<b>Expenditure</b>									
Employee related costs		14 714	73 151	51 481	149 608	102 347	40 162	82 000	513 461
Remuneration of councillors		16 004	-	-	-	-	-	-	16 004
Bulk purchases - electricity		-	-	-	733 470	-	-	-	733 470
Inventory consumed		512	669	652	91 661	21 868	635	7 391	123 389
Debt impairment		-	-	1 230	19 090	2 570	240	(9 338)	13 792
Depreciation, amortisation and impairment		550	3 297	751	124 017	18 091	6 289	4 358	157 352
Interest, Dividends and Rent on Land		-	-	-	47 174	226	-	-	47 400
Contracted services		8 751	4 520	17 315	59 640	73 678	24 627	31 975	220 506
Transfers and subsidies		126	-	-	-	275	8 569	3 000	11 970
Irrecoverable debts written off		980	-	450	14 350	5 230	-	12 696	33 706
Operational costs		16 852	19 154	20 538	12 689	28 165	2 615	3 040	103 054
Disposal of Fixed and Intangible Assets		0	(1 210)	402	2 933	3 514	901	1 204	7 744
Other Losses		-	523	-	-	-	-	-	523
<b>Total Expenditure</b>		<b>58 490</b>	<b>100 103</b>	<b>92 820</b>	<b>1 254 631</b>	<b>255 964</b>	<b>84 038</b>	<b>136 325</b>	<b>1 982 372</b>
<b>Surplus/(Deficit)</b>		<b>(9 618)</b>	<b>(88 777)</b>	<b>291 131</b>	<b>63 201</b>	<b>(95 748)</b>	<b>(38 200)</b>	<b>(119 679)</b>	<b>2 311</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	34 669	-	-	2 810	37 479
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(9 618)</b>	<b>(88 777)</b>	<b>291 131</b>	<b>97 870</b>	<b>(95 748)</b>	<b>(38 200)</b>	<b>(116 869)</b>	<b>39 790</b>

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to '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
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Cash and Cash Equivalents</b>											
Call Deposits and Investments		559 963	447 393	375 341	418 000	360 000	360 000	360 000	290 000	255 000	355 000
Cash at Bank		53 760	133 322	171 698	131 153	40 172	40 172	40 172	21 292	10 464	3 396
Cash on Hand											
<b>Total Cash and Cash Equivalents</b>		<b>613 723</b>	<b>580 716</b>	<b>547 039</b>	<b>549 153</b>	<b>400 172</b>	<b>400 172</b>	<b>400 172</b>	<b>311 292</b>	<b>265 464</b>	<b>358 396</b>
<b>Short term Investments</b>											
Deposit Taking Institutions											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		59 645	84 465	98 331	126 370	112 724	112 724	112 724	122 679	133 622	145 637
Waste Management		58 534	62 036	28 524	77 780	63 886	63 886	63 886	29 869	32 435	35 155
Waste Water Management		18 773	24 763	35 000	30 953	36 685	36 685	36 685	42 725	49 125	55 888
Water		20 925	27 877	69 240	38 434	27 466	27 466	27 466	70 253	77 059	84 249
Other trade receivables from exchange transactions		54 561	71 618	91 110	71 743	90 496	90 496	90 496	91 005	91 360	91 696
VAT Receivable Input Tax Accrual				34 324		34 324	34 324	34 324	34 324	34 324	34 324
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>212 438</b>	<b>270 759</b>	<b>356 529</b>	<b>345 280</b>	<b>365 582</b>	<b>365 582</b>	<b>365 582</b>	<b>390 855</b>	<b>417 925</b>	<b>446 949</b>
<b>Less: Impairment for debt</b>											
Impairment for Electricity		(7 461)	(29 157)	(37 869)	(61 415)	(42 056)	(42 056)	(42 056)	(48 086)	(54 696)	(61 916)
Impairment for Waste Management		(18 408)	(34 450)	(20 869)	(53 698)	(44 593)	(44 593)	(44 593)	(23 460)	(26 180)	(29 030)
Impairment for Waste Water Management		(9 814)	(17 404)	(28 079)	(26 799)	(30 217)	(30 217)	(30 217)	(36 317)	(42 717)	(49 397)
Impairment for Water		(12 283)	(21 216)	(47 070)	(34 211)	(20 890)	(20 890)	(20 890)	(51 553)	(58 843)	(66 443)
Impairment for other trade receivables from exchange transactions		(15 082)	(18 227)	(20 534)	(19 376)	(20 209)	(20 209)	(20 209)	(20 449)	(20 589)	(20 629)
<b>Total Less: Impairment for debt</b>		<b>(63 048)</b>	<b>(120 453)</b>	<b>(154 421)</b>	<b>(195 499)</b>	<b>(157 964)</b>	<b>(157 964)</b>	<b>(157 964)</b>	<b>(179 864)</b>	<b>(203 024)</b>	<b>(227 414)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>149 390</b>	<b>150 305</b>	<b>202 109</b>	<b>149 782</b>	<b>207 618</b>	<b>207 618</b>	<b>207 618</b>	<b>210 991</b>	<b>214 901</b>	<b>219 535</b>
<b>Receivables from non-exchange transactions</b>											
<b>Property rates</b>											
Residential Properties		23 500	27 597	29 756	38 079	32 037	32 037	32 037	34 769	37 755	41 014
<b>Gross: Property rates</b>		<b>23 500</b>	<b>27 597</b>	<b>29 756</b>	<b>38 079</b>	<b>32 037</b>	<b>32 037</b>	<b>32 037</b>	<b>34 769</b>	<b>37 755</b>	<b>41 014</b>
Less: Impairment of Property rates		(7 261)	(12 227)	(13 510)	(21 777)	(13 510)	(13 510)	(13 510)	(14 740)	(16 090)	(17 560)
<b>Net Property rates</b>		<b>16 238</b>	<b>15 370</b>	<b>16 246</b>	<b>16 301</b>	<b>18 527</b>	<b>18 527</b>	<b>18 527</b>	<b>20 029</b>	<b>21 665</b>	<b>23 455</b>
Other receivables from non-exchange transactions		40 040	45 900	41 229	23 714	45 307	45 307	45 307	36 540	32 945	29 485
Less: Impairment for other receivables from non-exchange transactions		(32 643)	(33 999)	(34 941)	(35 881)	(35 485)	(35 485)	(35 485)	(26 147)	(21 526)	(17 031)
<b>Net other receivables from non-exchange transactions</b>		<b>7 397</b>	<b>11 900</b>	<b>6 289</b>	<b>(12 167)</b>	<b>9 822</b>	<b>9 822</b>	<b>9 822</b>	<b>10 393</b>	<b>11 419</b>	<b>12 454</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>23 635</b>	<b>27 270</b>	<b>22 535</b>	<b>4 134</b>	<b>28 349</b>	<b>28 349</b>	<b>28 349</b>	<b>30 422</b>	<b>33 085</b>	<b>35 908</b>
<b>Current Portion of Non-current Receivables</b>											
Bursary Obligations		288	279	324	219	-	-	-	-	-	-
<b>Total Current Portion of Non-current Receivables</b>		<b>288</b>	<b>279</b>	<b>324</b>	<b>219</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>											
Consumables		5 412	7 139	7 162	30 825	19 997	19 997	19 997	18 424	25 463	32 495
Land		1 799	704	15 554	704	401	401	401	401	401	401
Materials and Supplies		18 333	22 575	17 826	14 253	14 135	14 135	14 135	8 714	14 989	21 421
Water		850	789	678	2 937	(7 139)	(7 139)	(7 139)	1 225	1 318	1 705
<b>Total Inventory</b>		<b>26 395</b>	<b>31 207</b>	<b>41 221</b>	<b>48 719</b>	<b>27 395</b>	<b>27 395</b>	<b>27 395</b>	<b>28 764</b>	<b>42 172</b>	<b>56 023</b>
<b>VAT Receivable</b>											
VAT Control (Receivable)		13 513	25 078	-	25 078	-	-	-	-	-	-
<b>Total VAT Receivable</b>		<b>13 513</b>	<b>25 078</b>	<b>-</b>	<b>25 078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other current assets</b>											
Construction Contracts and Receivables		7 160		9 129	-	-	-	-	-	-	-
<b>Total Current Assets</b>		<b>834 104</b>	<b>814 855</b>	<b>822 357</b>	<b>777 084</b>	<b>663 534</b>	<b>663 534</b>	<b>663 534</b>	<b>581 469</b>	<b>555 621</b>	<b>669 862</b>

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to '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
<b>Non-current Assets</b>											
<b>Investments</b>											
Deposit Taking Institutions		167 174	197 174	227 174	77 174	312 275	312 275	312 275	321 575	298 900	70 000
<b>Total Investments</b>		167 174	197 174	227 174	77 174	312 275	312 275	312 275	321 575	298 900	70 000
<b>Investment Property</b>											
Investment Property at Cost / Fair Value		384 553	372 794	499 973	369 764	498 539	498 539	498 539	733 800	730 661	727 633
Less: Accumulated Depreciation											
Less: Accumulated Impairment									(235 979)	(234 273)	(232 525)
<b>Total Investment Property</b>		384 553	372 794	499 973	369 764	498 539	498 539	498 539	497 821	496 388	495 108
<b>Property, Plant and Equipment</b>											
Property, Plant and Equipment at Cost / Revaluation		3 712 739	4 053 845	4 426 979	4 860 157	4 793 725	4 793 725	4 793 725	5 096 996	5 332 074	5 500 205
Leases recognised as Property, Plant and Equipment											
Less: Accumulated Depreciation		(1 173 104)	(1 296 730)	(1 437 002)	(1 600 365)	(1 586 494)	(1 586 494)	(1 586 494)	(1 737 223)	(1 882 686)	(2 008 506)
Less: Accumulated Impairment											
<b>Total Property, Plant and Equipment</b>		2 539 635	2 757 114	2 989 977	3 259 792	3 207 231	3 207 231	3 207 231	3 359 773	3 449 388	3 491 699
<b>Living resources</b>											
Living resources at Cost / Revaluation		346	461	577	634	226	226	226	894	909	925
Less: Accumulated Depreciation									(797)	(856)	(916)
Less: Accumulated Impairment											
<b>Total Living resources</b>		346	461	577	634	226	226	226	97	53	9
<b>Heritage Assets</b>											
Heritage Assets at Cost / Revaluation		4 224	4 224	6 924	4 307	7 034	7 034	7 034	7 383	7 383	7 383
Less: Accumulated Impairment									(2)	(2)	(2)
<b>Total Heritage Assets</b>		4 224	4 224	6 924	4 307	7 034	7 034	7 034	7 381	7 381	7 381
<b>Intangible Assets</b>											
Intangible Assets at Cost / Revaluation		715	1 093	19 260	908	19 191	19 191	19 191	21 244	21 244	21 244
Less: Accumulated Amortisation											
Less: Accumulated Impairment									(2 118)	(2 182)	(2 228)
<b>Total Intangible Assets</b>		715	1 093	19 260	908	19 191	19 191	19 191	19 126	19 062	19 018
<b>Non-current Receivables from Non-exchange Transactions</b>											
Operating Lease		103 789	107 600	111 413	102 613	106 413	106 413	106 413	101 413	93 913	83 913
<b>Total Non-current Receivables from Non-exchange Transactions</b>		103 789	107 600	111 413	102 613	106 413	106 413	106 413	101 413	93 913	83 913
<b>Total Non-current Assets</b>		3 200 436	3 440 460	3 855 299	3 815 192	4 150 907	4 150 907	4 150 907	4 307 187	4 365 085	4 167 129
<b>TOTAL ASSETS</b>		4 034 540	4 255 315	4 677 656	4 592 276	4 814 441	4 814 441	4 814 441	4 888 655	4 920 707	4 836 990

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to '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
<b>Liabilities</b>											
<b>Current Liabilities</b>											
<b>Financial Liabilities</b>											
Current portion of Non-current Borrowings		19 900	28 932	30 346	32 074	59 092	59 092	59 092	63 519	69 491	68 059
<b>Total Financial Liabilities</b>		19 900	28 932	30 346	32 074	59 092	59 092	59 092	63 519	69 491	68 059
<b>Consumer Deposits</b>											
Electricity		21 925	23 991	25 471	27 081	27 212	27 212	27 212	28 626	28 330	28 021
Water		16 658	17 611	18 343	19 219	19 219	19 219	19 219	20 139	22 887	25 772
<b>Total Consumer Deposits</b>		38 583	41 602	43 814	46 301	46 431	46 431	46 431	48 766	51 218	53 793
<b>Trade and Other Payable Exchange Transactions</b>											
Payables and Accruals		219 015	252 839	323 539	257 921	326 775	326 775	326 775	366 429	352 591	197 397
<b>Total Trade and Other Payable Exchange Transactions</b>		219 015	252 839	323 539	257 921	326 775	326 775	326 775	366 429	352 591	197 397
<b>Trade and Other Payable Non-exchange Transactions</b>											
<b>Transfers and Subsidies Unspent</b>											
Capital		34 492	21 543	1 921	-	7 397	7 397	7 397	-	-	-
Operational											
<b>Total Transfers and Subsidies Unspent</b>		34 492	21 543	1 921	-	7 397	7 397	7 397	-	-	-
<b>Total Trade and Other Payable Non-exchange Transactions</b>		34 492	21 543	1 921	-	7 397	7 397	7 397	-	-	-
<b>Provision</b>											
Decommissioning, Restoration and Similar Liabilities		6 274	7 062	1 150	1 650	1 650	1 650	1 650	2 150	2 650	3 150
Ex-gratia Pension											
<b>Total Provision</b>		6 274	7 062	1 150	1 650	1 650	1 650	1 650	2 150	2 650	3 150
<b>VAT Payable</b>											
VAT Payable: VAT Control				15 278							
<b>Total VAT Payable</b>		-	-	15 278	-	-	-	-	-	-	-
<b>Other current liabilities</b>											
<b>Employee Benefits</b>											
Post-employment Benefits		39 995	48 226	51 618	51 231	50 729	50 729	50 729	51 127	51 552	52 006
<b>Total Employee Benefits</b>		39 995	48 226	51 618	51 231	50 729	50 729	50 729	51 127	51 552	52 006
<b>Total Other current liabilities</b>		39 995	48 226	51 618	51 231	50 729	50 729	50 729	51 127	51 552	52 006
<b>Total Current Liabilities</b>		358 260	400 203	467 667	389 176	492 074	492 074	492 074	531 991	527 502	374 406

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to '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
<b>Non-current Liabilities</b>											
<b>Financial Liabilities</b>											
<b>Borrowings</b>											
Annuity and Bullet Loans		153 606	217 013	321 816	479 320	490 824	490 824	490 824	468 383	421 893	353 833
<b>Total Borrowings</b>	4	153 606	217 013	321 816	479 320	490 824	490 824	490 824	468 383	421 893	353 833
Operating Lease Liability		1 005	772	486	700	668	668	668	852	1 039	1 228
<b>Total Financial Liabilities</b>		154 611	217 785	322 302	480 020	491 492	491 492	491 492	469 235	422 931	355 062
<b>Provisions</b>											
Decommissioning, Restoration and Similar Liabilities		149 148	136 715	148 708	123 643	148 208	148 208	148 208	147 708	147 208	146 708
Ex-gratia Pension											
<b>Total Provisions</b>		149 148	136 715	148 708	123 643	148 208	148 208	148 208	147 708	147 208	146 708
<b>Other non-current liabilities</b>											
<b>Employee Benefits</b>											
Post-employment Benefits		147 872	149 203	154 783	187 950	171 105	171 105	171 105	188 830	207 172	226 149
<b>Total Employee Benefits</b>		147 872	149 203	154 783	187 950	171 105	171 105	171 105	188 830	207 172	226 149
<b>Total Other non-current liabilities</b>		147 872	149 203	154 783	187 950	171 105	171 105	171 105	188 830	207 172	226 149
<b>Total non current liabilities</b>		451 632	503 703	625 793	791 613	810 805	810 805	810 805	805 772	777 311	727 918
<b>TOTAL LIABILITIES</b>		809 892	903 906	1 093 459	1 180 789	1 302 879	1 302 879	1 302 879	1 337 303	1 304 315	1 101 787
<b>CHANGES IN NET ASSETS</b>		3 224 648	3 351 408	3 584 196	3 411 487	3 511 562	3 511 562	3 511 562	3 551 352	3 616 391	3 735 204
<b>COMMUNITY WEALTH/EQUITY</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Correction of Prior Period Error		(957)			(2 560)	(101 773)	(101 773)	(101 773)	-	-	-
Opening Balance		2 767 467	2 831 022	3 189 240	3 083 775	3 190 345	3 190 345	3 190 345	3 136 606	3 199 214	3 300 907
Transfers to/from operating revenue and expenditure		124 166	121 957	31 314	36 684	29 139	29 139	29 139	39 790	65 039	118 812
Transfers to/from Reserves		(64 456)	34 787	(30 209)	14 367	18 894	18 894	18 894	22 818	36 654	29 862
<b>Total Accumulated Surplus/(Deficit)</b>	1	2 826 219	2 987 766	3 190 345	3 132 266	3 136 606	3 136 606	3 136 606	3 199 214	3 300 907	3 449 581
<b>Reserves and Funds</b>											
Capital Replacement Reserve		224 989	245 799	253 127	197 841	264 191	264 191	264 191	254 788	230 100	212 714
Self Insurance Reserve		173 440	117 844	140 724	81 380	110 765	110 765	110 765	97 351	85 385	72 909
<b>Total Reserves and Funds</b>	2	398 429	363 642	393 851	279 221	374 957	374 957	374 957	352 139	315 485	285 623
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	3 224 648	3 351 408	3 584 196	3 411 487	3 511 562	3 511 562	3 511 562	3 551 352	3 616 391	3 735 204

WC043 Mossel Bay - 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 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population						104	96	140	140	140	140	140
Females aged 5 - 14						8	9	8	8	9	9	9
Males aged 5 - 14						8	9	8	8	9	9	9
Females aged 15 - 34						17	20	20	20	18	18	18
Males aged 15 - 34						17	19	20	20	19	19	19
Unemployment						9	15	18	18	18	18	18
<b>Monthly household income (no. of households)</b>												
No income	1, 12					5 740	16 724	3 709	3 709	3 709	3 709	3 709
R1 - R1 600						6 406	2 691	6 888	6 888	6 888	6 888	6 888
R1 601 - R3 200						5 284	3 941	5 563	5 563	5 563	5 563	5 563
R3 201 - R6 400						5 090	12 014	15 472	15 472	15 472	15 472	15 472
R6 401 - R12 800						4 366	15 378	14 253	14 253	14 253	14 253	14 253
R12 801 - R25 600						3 478	14 802	4 769	4 769	4 769	4 769	4 769
R25 601 - R51 200						1 824	12 657	1 060	1 060	1 060	1 060	1 060
R52 201 - R102 400						549	10 092	530	530	530	530	530
R102 401 - R204 800						179	5 286	477	477	477	477	477
R204 801 - R409 600						117	1 634	265	265	265	265	265
R409 601 - R819 200							481	481	481	481	481	481
> R819 200							384	384	384	384	384	384
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area						142	164	145	145	140	140	140
Number of poor people in municipal area												
Number of households in municipal area						41	45	43	46	45	45	46
Number of poor households in municipal area						23	14	14	15	16	16	17
Definition of poor household (R per month)						6 000	8 440	8 720	8 760	8 800	8 800	8 800
<b>Housing statistics</b>												
Formal	3					35 496	41 080	45 785	45 979	49 000	49 000	49 000
Informal						5 485	6 348	7 200	9 200	3 063	3 063	3 063
<b>Total number of households</b>						40 981	47 428	52 985	55 179	52 063	52 063	52 063
Dwellings provided by municipality	4											
Dwellings provided by province/s						602	697	725	725	778	778	778
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>						602	697	725	725	778	778	778
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6					4.8%	5.3%	4.9%	4.4%	4.6%	4.4%	4.4%
Interest rate - borrowing						5.9%	7.6%	9.9%	8.9%	8.9%	8.9%	8.9%
Interest rate - investment						7.9%	9.7%	9.6%	7.9%	7.8%	7.8%	7.8%
Remuneration increases						5.0%	6.9%	4.9%	6.8%	4.6%	4.4%	4.4%
Consumption growth (electricity)						1.0%	-0.2%	3.0%	-1.3%	-0.1%	-0.1%	0.1%
Consumption growth (water)						2.0%	3.3%	6.6%	9.3%	1.9%	2.0%	2.0%
<b>Collection rates</b>												
Property tax/service charges	7					98.0%	95.5%	95.1%	96.8%	96.9%	97.0%	97.1%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						N/A	N/A	N/A	N/A	N/A	N/A	N/A
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail of Free Basic Services (FBS) provided	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
<b>Electricity</b>											
List type of FBS service	<u>Location of settlements - (50 kwh per indigent</u> <i>Number of HH receiving this</i> <b>Informal settlements (Rands)</b> <i>Number of HH</i> <b>Informal settlements targeted for upgrading (Rands)</b> <i>Number of HH</i> <b>Living in informal backyard rental agreement (Rands)</b> <i>Number of HH</i> <b>Other (Rands)</b> <i>Number of HH</i>	26 878 153 13 345	33 115 797 13 928	37 509 582 13 924	45 028 700 14 384	41 151 520 14 384	41 151 520 15 644	48 078 882 16 016	52 070 014 16 388	55 156 257 16 760	
	<b>Total cost of FBS - Electricity for</b>	-	-	-	-	-	-	-	-	-	
<b>Water</b>											
List type of FBS service	<u>Location of settlements - (6 kilolitre per</u> <i>Number of HH</i> <b>Informal settlements (Rands)</b> <i>Number of HH</i> <b>Informal settlements targeted for upgrading (Rands)</b> <i>Number of HH</i> <b>Living in informal backyard rental agreement (Rands)</b> <i>Number of HH</i> <b>Other (Rands)</b> <i>Number of HH</i>	27 699 373 10 266	28 076 904 10 551	31 160 821 10 164	35 970 301 10 364	34 801 822 10 364	34 801 822 10 408	34 866 452 10 420	35 636 707 10 432	36 215 094 10 444	
	<b>Total cost of FBS - Water for in</b>	-	-	-	-	-	-	-	-	-	
<b>Sanitation</b>											
List type of FBS service	<u>Location of Formal settlements -</u> <i>Number of HH</i> <b>Informal settlements (Rands)</b> <i>Number of HH</i> <b>Informal settlements targeted for upgrading (Rands)</b> <i>Number of HH</i> <b>Living in informal backyard rental agreement (Rands)</b> <i>Number of HH</i> <b>Other (Rands)</b> <i>Number of HH</i>	31 253 759 9 949	33 619 069 10 761	31 792 305 9 646	31 468 131 9 981	30 804 799 9 981	30 804 799 9 860	33 533 553 9 872	35 426 495 9 884	35 920 639 9 896	
	<b>Total cost of FBS - Sanitation for</b>	-	-	-	-	-	-	-	-	-	
<b>Refuse Removal</b>											
List type of FBS service	<u>Location of Formal settlements -</u> <i>Number of HH</i> <b>Informal settlements (Rands)</b> <i>Number of HH</i> <b>Informal settlements targeted for upgrading (Rands)</b> <i>Number of HH</i> <b>Living in informal backyard rental agreement (Rands)</b> <i>Number of HH</i> <b>Other (Rands)</b> <i>Number of HH</i>	26 715 716 10 360	30 516 751 10 761	30 196 032 10 246	29 385 207 10 631	29 107 674 10 631	29 107 674 10 506	28 663 679 10 518	29 695 417 10 530	29 832 932 10 542	
	<b>Total cost of FBS - Refuse Rem</b>	-	-	-	-	-	-	-	-	-	

WC043 Mossel Bay - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		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
<b>Valuation:</b>	1	01/07/2021								
Date of valuation:		01/07/2022	01/07/2022	01/07/2022	44743			01/07/2022		
Financial year valuation used	2	Yes	Yes	Yes	Yes			Yes		
Municipal by-laws s6 in place? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No	No	No	No	No	No
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	7	7	7	7	7	7	7	7	7
No. of internal valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of external valuers (FTE)	3	2	2	2	2	2	2	2	2	2
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	38 263	46 092	48 567	48 321	46 972	46 972	47 296	47 700	48 105
No. of sectional title values	5	6 320	6 249	6 316	5 803	5 574	5 574	5 813	6 051	6 290
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		2	2	2	2	2	2	2	2	2
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	478	943	455	478	478	478	478	478	478
Municipality owned property value (Rm)		884	1 019	861	873	893	893	893	893	893
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		143	290	143	160	160	160	160	163	166
Valuation reductions-nature reserves/park (Rm)		30	32	65	30	30	30	30	30	31
Valuation reductions-mineral rights (Rm)		36	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		530	586	585	608	588	588	595	608	620
Valuation reductions-public worship (Rm)		359	377	356	358	353	353	353	360	368
Valuation reductions-other (Rm)		3 489	3 862	3 873	4 081	3 948	3 948	4 025	4 109	4 194
<b>Total valuation reductions:</b>		<b>4 587</b>	<b>5 147</b>	<b>5 022</b>	<b>5 235</b>	<b>5 078</b>	<b>5 078</b>	<b>5 163</b>	<b>5 271</b>	<b>5 379</b>
Total value used for rating (Rm)	5	62 261	66 491	66 941	67 912	67 174	67 174	68 631	70 087	71 543
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	62 943	67 378	67 686	69 103	68 340	68 340	69 804	71 268	72 732
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		35	35	35	35			35		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	190 290	223 091	255 694	295 162	292 951	292 951	317 008	343 270	371 541
Rate revenue expected to collect (R'000)	6	185 533	219 745	250 580	289 259	290 022	290 022	313 838	339 837	367 826
Expected cash collection rate (%)		97.5%	98.5%	98.0%	98.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Special rating areas (R'000)	7	803	679	1 228	1 228	1 138	1 138	1 228	1 315	1 399
Rebates, exemptions - indigent (R'000)		3 910	4 730	5 595	6 507	5 750	5 750	5 913	6 086	6 258
Rebates, exemptions - pensioners (R'000)		3 933	4 748	5 870	5 492	5 336	5 336	5 402	5 469	5 523
Rebates, exemptions - bona fide farm. (R'000)		3	4	-	5	5	5	6	6	6
Rebates, exemptions - other (R'000)		9 944	11 829	13 022	15 964	15 031	15 031	16 461	18 042	19 753
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		<b>17 790</b>	<b>21 311</b>	<b>24 488</b>	<b>27 969</b>	<b>26 122</b>	<b>26 122</b>	<b>27 782</b>	<b>29 602</b>	<b>31 541</b>

References

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

**WC043 Mossel Bay - Supporting Table SA12a Property rates by category (current year)**

Description	Ref	Business and commercial properties (BUS)	Industrial properties (IND)	Mining properties (MIN)	Residential properties (RES)	Agricultural properties (AGRI)	Public benefit organisations (PBO)	Public service purpose properties (PSP)	Public service infrastructure properties (PSI)	Vacant land (RESV)	Vacant land (BUSV, INDV)	OTHER (MUN, NMON, POWC, POWP, PROT, PSII)
<b>Current Year 2025/26</b>												
<b>Valuation:</b>												
No. of properties		860	444	4	39 328	999	39	61	8	3 087	184	1 958
No. of sectional title property values		161	5	–	5 399	–	–	–	–	9	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		2	2	2	2	2	2	2	2	2	2	2
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance raised by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)									137			23
Valuation reductions-nature reserves/park (Rm)												30
Valuation reductions-mineral rights (Rm)				–								
Valuation reductions-R15,000 threshold (Rm)					588							
Valuation reductions-public worship (Rm)												353
Valuation reductions-other (Rm)	2	–	–	–	3 888	–	–	–	–	25	–	36
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	3 875	1 318	3	53 586	3 686	259	604	319	2 347	283	895
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	<b>3 875</b>	<b>1 318</b>	<b>3</b>	<b>54 174</b>	<b>3 686</b>	<b>259</b>	<b>604</b>	<b>455</b>	<b>2 347</b>	<b>283</b>	<b>1 336</b>
<b>Rating:</b>												
Average rate	3	0.009282	0.009282	0.009282	0.004641	0.001160	0.001160	0.001160	0.001160	0.006033	0.011138	–
Rate revenue budget (R '000)		34 134	12 233	32	223 753	4 271	301	700	370	14 008	3 149	–
Rate revenue expected to collect (R'000)		33 793	12 111	32	221 516	4 228	298	693	366	13 868	3 117	–
Expected cash collection rate (%)	4	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Special rating areas (R'000)		527			612							
Rebates, exemptions - indigent (R'000)					5 750							
Rebates, exemptions - pensioners (R'000)					5 336							
Rebates, exemptions - bona fide farm (R'000)						5						
Rebates, exemptions - other (R'000)		1 028			13 853					149		
Phase-in reductions/discounts (R'000)												
<b>Total rebates,exemptns,eductns,discs (R'000)</b>												

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

**WC043 Mossel Bay - Supporting Table SA12b Property rates by category (budget year)**

Description	Ref	Business and commercial properties (BUS)	Industrial properties (IND)	Mining properties (MIN)	Residential properties (RES)	Agricultural properties (AGRI)	Public benefit organisations (PBO)	Public service purpose properties (PSP)	Public service infrastructure properties (PSI)	Vacant land (RESV)	Vacant land (BUSV, INDV)	OTHER (MUN, NMON, POWC, POWP, PROT, PSII)
<b>Budget Year 2026/27</b>												
<b>Valuation:</b>												
No. of properties		860	449	4	39 368	1 001	39	61	8	3 445	184	1 878
No. of sectional title property values		161	5	–	5 631	–	–	–	–	16	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		2	2	2	2	2	2	2	2	2	2	2
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)									137			23
Valuation reductions-nature reserves/park (Rm)												30
Valuation reductions-mineral rights (Rm)				–								
Valuation reductions-R15,000 threshold (Rm)					595							
Valuation reductions-public worship (Rm)												353
Valuation reductions-other (Rm)	2	–	–	–	3 960	–	–	–	–	30	–	36
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	3 875	1 332	3	55 169	3 693	259	604	319	2 200	283	895
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6	<b>3 875</b>	<b>1 332</b>	<b>3</b>	<b>55 764</b>	<b>3 693</b>	<b>259</b>	<b>604</b>	<b>455</b>	<b>2 200</b>	<b>283</b>	<b>1 336</b>
<b>Rating:</b>												
Average rate	3	0.009820	0.009820	0.009820	0.004910	0.001228	0.001228	0.001228	0.001228	0.006383	0.011784	–
Rate revenue budget (R '000)		36 346	13 077	34	244 388	4 528	318	741	391	13 853	3 331	–
Rate revenue expected to collect (R'000)		35 983	12 946	34	241 944	4 483	315	734	387	13 714	3 298	–
Expected cash collection rate (%)	4	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Special rating areas (R'000)		597			630							
Rebates, exemptions - indigent (R'000)					5 913							
Rebates, exemptions - pensioners (R'000)					5 402							
Rebates, exemptions - bona fide farm. (R'000)						6						
Rebates, exemptions - other (R'000)		1 088			15 185					188		
Phase-in reductions/discouts (R'000)												
<b>Total rebates,exemptns,eductns,discs (R'000)</b>												

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC043 Mossel Bay - 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
<b>Property rates (rate in the Rand)</b>	1								
<b>Property rates by usage</b>									
Business and commercial properties (BUS)			0.006550	0.007270	0.008214	0.009282	0.009820	0.010410	0.011034
Industrial properties (IND)			0.006550	0.007270	0.008214	0.009282	0.009820	0.010410	0.011034
Mining properties (MIN)			0.006550	0.007270	0.008214	0.009282	0.009820	0.010410	0.011034
Residential properties (RES)			0.003275	0.003635	0.004107	0.004641	0.004910	0.005205	0.005517
Agricultural properties (AGRI)			0.000819	0.000909	0.001027	0.001160	0.001228	0.001301	0.001379
Public benefit organisations (PBO)			0.000819	0.000909	0.001027	0.001160	0.001228	0.001301	0.001379
Public service purpose properties (PSP)			0.000819	0.000909	0.001027	0.001160	0.001228	0.001301	0.001379
Public service infrastructure properties (PSI)			0.000819	0.000909	0.001027	0.001160	0.001228	0.001301	0.001379
Vacant land (RESV)			0.004257	0.004726	0.005339	0.006033	0.006383	0.006766	0.007172
Vacant land (BUSV, INDV)			0.007860	0.008724	0.009857	0.011138	0.011784	0.012491	0.013241
OTHER (MUN, NMON, POWC, POWP, PROT, PSII)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			110 000	110 000	110 000	110 000	110 000	110 000	110 000
Indigent rebate or exemption			100% & 50%	100% & 50%	100% & 50%	100% & 50%	100% & 50%	100% & 50%	100% & 50%
Pensioners/social grants rebate or exemption			30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			15%	15%	15%	15%	15%	15%	15%
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)		Basic Fee	235.95	224.16	237.63	261.40	276.57	293.17	310.77
Service point - vacant land (Rands/month)		Availability Fee	306.74	291.40	308.91	339.81	359.52	381.10	403.97
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff									
Water usage - Block 1 (c/k)		0 - 6 kl	-	-	-	-	-	-	-
Water usage - Block 2 (c/k)		7 - 20kl	806	919	974	1 003	1 061	1 120	1 181
Water usage - Block 3 (c/k)		21 - 30kl	1 048	1 195	1 266	1 304	1 379	1 455	1 535
Water usage - Block 4 (c/k)		31 - 40kl	1 362	1 552	1 646	1 695	1 793	1 892	1 996
Water usage - Block 5 (c/k)		41 - 50kl	2 043	2 329	2 468	2 542	2 690	2 838	2 994
Water usage - Block 6 (c/k)		51 - 60kl	3 064	3 494	3 703	3 814	4 035	4 257	4 491
Water usage - Block 7 (c/k)		61 - 80kl	4 596	5 240	5 554	5 720	6 052	6 385	6 736
Water usage - Block 8 (c/k)		> 80kl	6 894	7 859	8 331	8 581	9 078	9 578	10 104
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)		Basic Fee	259.57	275.15	291.68	317.94	335.43	353.88	373.35
Service point - vacant land (Rands/month)		Availability Fee	337.45	357.69	379.18	413.31	436.05	460.04	485.35
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)		Two part Tariff - Basic Fee	397.41	377.54	392.65	431.92	468.64	506.14	546.64
Service point - vacant land (Rands/month)		Availability Fee	405.31	490.80	510.43	561.50	609.24	657.99	710.64
FBE		FBF Indigent Level 1 & Disability	50	50	50	50	50	50	50
FBE - OTHER		FBF Indigent Level 2	25	25	25	25	25	25	25
FBE - OTHER		FBF normal households	-	-	-	-	-	-	-
Life-line tariff - meter		Two part Tariff - Consumption							
Life-line tariff - prepaid		0 - 20 kwh	184.60	212.08	242.65	268.88	291.74	315.99	341.72
Flat rate tariff - meter (c/kwh)		> 20 kwh	184.60	212.08	242.65	268.88	291.74	315.99	341.72
Flat rate tariff - prepaid (c/kwh)		One Part Tariff							
Meter - IBT Block 1 (c/kwh)		0 - 20 kwh	231.03						
Meter - IBT Block 2 (c/kwh)		> 20 kwh	231.03						
Meter - IBT Block 3 (c/kwh)		Indigent Level 1 & Disability &							
Meter - IBT Block 4 (c/kwh)		0 - 50 kwh	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		51 - 350kwh	171.01	196.47	225.15	253.99	280.66	303.99	328.74
Prepaid - IBT Block 1 (c/kwh)		351 - 600kwh	231.03	265.43	302.87	335.61	364.14	394.41	426.52
Prepaid - IBT Block 2 (c/kwh)		> 600kwh	277.46	318.78	364.59	404.00	438.34	474.77	513.42
Prepaid - IBT Block 3 (c/kwh)		Indigent Level 2 Tariff							
Prepaid - IBT Block 4 (c/kwh)		0 - 25 kwh	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		26 - 350kwh	171.01	196.47	225.15	253.99	280.66	303.99	328.74
Prepaid - IBT Block 6 (c/kwh)		351 - 600kwh	231.03	265.43	302.87	335.61	364.14	394.41	426.52
<b>Other</b>	2	> 600kwh	277.46	318.78	364.59	404.00	438.34	474.77	513.42
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/ fixed fee		Basic Fee	227.66	239.05	260.56	278.80	294.14	310.32	327.39
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such

2. Please provide detailed descriptions on Sheet SA13b

WC043 Mossel Bay - 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
<b>Water tariffs</b>									
<i>[Insert blocks as applicable]</i>									
		Basic Fee	235.95	224.16	237.63	261.40	276.57	293.17	310.77
		0 - 6 kl	-	-	-	-	-	-	-
		7 - 20kl	806	919	974	1 003	1 061	1 120	1 181
		21 - 30kl	1 048	1 195	1 266	1 304	1 379	1 455	1 535
		31 - 40kl	1 362	1 552	1 646	1 695	1 793	1 892	1 996
		41 - 50kl	2 043	2 329	2 468	2 542	2 690	2 838	2 994
		51 - 60kl	3 064	3 494	3 703	3 814	4 035	4 257	4 491
		61 - 80kl	4 596	5 240	5 554	5 720	6 052	6 385	6 736
		> 80kl	6 894	7 859	8 331	8 581	9 078	9 578	10 104
<b>Electricity tariffs</b>									
<i>[Insert blocks as applicable]</i>									
		Two part Tariff - Basic Fee	397.41	377.54	392.65	431.92	468.64	506.14	546.64
		FBF Indigent Level 1 & Disability	50	50	50	50	50	50	50
		FBF Indigent Level 2	25	25	25	25	25	25	25
		FBF normal households	-	-	-	-	-	-	-
		Two part Tariff - Consumption							
		0 - 20 kwh	184.60	212.08	242.65	268.88	291.74	315.99	341.72
		> 20 kwh	184.60	212.08	242.65	268.88	291.74	315.99	341.72
		One Part Tariff							
		0 - 20 kwh	231.03	-	-	-	-	-	-
		> 20 kwh	231.03	-	-	-	-	-	-
		Indigent Level 1 & Disability &							
		0 - 50 kwh	-	-	-	-	-	-	-
		51 - 350kwh	171.01	196.47	225.15	253.99	280.66	303.99	328.74
		351 - 600kwh	231.03	265.43	302.87	335.61	364.14	394.41	426.52
		> 600kwh	277.46	318.78	364.59	404.00	438.34	474.77	513.42
		Indigent Level 2 Tariff							
		0 - 25 kwh	-	-	-	-	-	-	-
		26 - 350kwh	171.01	196.47	225.15	253.99	280.66	303.99	328.74
		351 - 600kwh	231.03	265.43	302.87	335.61	364.14	394.41	426.52
		> 600kwh	277.46	318.78	364.59	404.00	438.34	474.77	513.42

WC043 Mossel Bay - 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
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates		156.93	174.18	196.84	222.38	222.38	222.38	5.8%	235.28	249.40	264.36
Electricity: Basic levy		397.41	377.54	392.64	431.92	431.92	431.92	8.5%	468.64	506.14	546.64
Electricity: Consumption		1 845.98	2 120.84	2 426.25	2 688.80	2 688.80	2 688.80	8.5%	2 917.40	3 159.90	3 417.20
Water: Basic levy		235.95	224.16	237.60	261.40	261.40	261.40	5.8%	276.57	293.17	310.77
Water: Consumption		217.62	248.09	262.98	270.80	270.80	270.80	5.8%	286.50	302.26	318.89
Sanitation		259.57	275.15	291.66	317.94	317.94	317.94	5.5%	335.43	353.88	373.35
Refuse removal		227.66	239.05	260.56	278.80	278.80	278.80	5.5%	294.14	310.32	327.39
Other											
<b>sub-total</b>		<b>3 341.12</b>	<b>3 659.00</b>	<b>4 068.52</b>	<b>4 472.03</b>	<b>4 472.03</b>	<b>4 472.03</b>	<b>7.6%</b>	<b>4 813.96</b>	<b>5 175.07</b>	<b>5 558.60</b>
VAT on Services		477.63	522.72	580.75	637.45	637.45	637.45	7.7%	686.80	738.85	794.14
<b>Total large household bill:</b>		<b>3 818.75</b>	<b>4 181.72</b>	<b>4 649.27</b>	<b>5 109.48</b>	<b>5 109.48</b>	<b>5 109.48</b>	<b>7.7%</b>	<b>5 500.77</b>	<b>5 913.92</b>	<b>6 352.74</b>
<b>% increase/-decrease</b>		<b>-</b>	<b>9.5%</b>	<b>11.2%</b>	<b>9.9%</b>	<b>-</b>	<b>-</b>	<b>(22.6%)</b>	<b>7.7%</b>	<b>7.5%</b>	<b>7.4%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates		102.34	113.59	128.38	145.03	145.03	145.03	5.8%	153.44	162.65	172.41
Electricity: Basic levy		397.41	377.54	392.64	431.92	431.92	431.92	8.5%	468.64	506.14	546.64
Electricity: Consumption		922.99	1 060.42	1 213.12	1 344.40	1 344.40	1 344.40	8.5%	1 458.70	1 579.95	1 708.60
Water: Basic levy		235.95	224.16	237.60	261.40	261.40	261.40	5.8%	276.57	293.17	310.77
Water: Consumption		165.23	188.36	199.67	205.61	205.61	205.61	5.8%	217.53	229.50	242.12
Sanitation		259.57	275.15	291.66	317.94	317.94	317.94	5.5%	335.43	353.88	373.35
Refuse removal		227.66	239.05	260.56	278.80	278.80	278.80	5.5%	294.14	310.32	327.39
Other											
<b>sub-total</b>		<b>2 311.16</b>	<b>2 478.27</b>	<b>2 723.62</b>	<b>2 985.09</b>	<b>2 985.09</b>	<b>2 985.09</b>	<b>7.3%</b>	<b>3 204.46</b>	<b>3 435.61</b>	<b>3 681.28</b>
VAT on Services		331.32	354.70	389.29	426.01	426.01	426.01	7.4%	457.65	490.94	526.33
<b>Total small household bill:</b>		<b>2 642.48</b>	<b>2 832.97</b>	<b>3 112.91</b>	<b>3 411.10</b>	<b>3 411.10</b>	<b>3 411.10</b>	<b>7.4%</b>	<b>3 662.11</b>	<b>3 926.55</b>	<b>4 207.61</b>
<b>% increase/-decrease</b>		<b>-</b>	<b>7.2%</b>	<b>9.9%</b>	<b>9.6%</b>	<b>-</b>	<b>-</b>	<b>(23.2%)</b>	<b>7.4%</b>	<b>7.2%</b>	<b>7.2%</b>
<b>Monthly Account for Household - 'Indigent'</b>											
<b>Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		513.02	589.41	674.29	761.97	761.97	761.97	10.5%	841.98	911.97	986.22
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		112.84	128.64	136.36	140.41	140.41	140.41	5.8%	148.56	156.73	165.35
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>625.86</b>	<b>718.05</b>	<b>810.64</b>	<b>902.38</b>	<b>902.38</b>	<b>902.38</b>	<b>9.8%</b>	<b>990.54</b>	<b>1 068.70</b>	<b>1 151.57</b>
VAT on Services		93.88	107.71	121.60	135.36	135.36	135.36	9.8%	148.58	160.31	172.74
<b>Total small household bill:</b>		<b>719.74</b>	<b>825.76</b>	<b>932.24</b>	<b>1 037.74</b>	<b>1 037.74</b>	<b>1 037.74</b>	<b>9.8%</b>	<b>1 139.12</b>	<b>1 229.01</b>	<b>1 324.31</b>
<b>% increase/-decrease</b>		<b>-</b>	<b>14.7%</b>	<b>12.9%</b>	<b>11.3%</b>	<b>-</b>	<b>-</b>	<b>(13.7%)</b>	<b>9.8%</b>	<b>7.9%</b>	<b>7.8%</b>

**References**

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

WC043 Mossel Bay - 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
<b>Operating transfers and grants:</b>	1,3									
<b>Monetary Allocations</b>										
Balance unspent at beginning of the year										
Current year receipts		122 505	134 807	144 216	153 888	153 888	153 888	159 634	166 771	166 771
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		122 505	134 807	144 216	153 888	153 888	153 888	159 634	166 771	166 771
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year						(9 519)	(9 519)			
Current year receipts		19 411	34 542	13 173	72 171	60 391	60 391	25 816	28 514	28 514
<b>Conditions met - transferred to revenue</b>		19 411	34 542	13 173	72 171	60 495	60 495	25 816	28 514	28 514
Conditions still to be met - transferred to liabilities						(9 623)	(9 623)			
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		267	267	2 567	1 533	1 572	1 572	1 576	1 579	1 583
<b>Conditions met - transferred to revenue</b>		267	267	2 567	1 533	1 572	1 572	1 576	1 579	1 583
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		142 183	169 616	159 956	227 592	215 955	215 955	187 026	196 864	196 868
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	(9 623)	(9 623)	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>Monetary Allocations</b>										
Balance unspent at beginning of the year										
Current year receipts		44 107	38 650	30 737	36 674	36 674	36 674	34 669	36 170	36 170
<b>Conditions met - transferred to revenue</b>		44 107	38 650	30 737	36 674	36 674	36 674	34 669	36 170	36 170
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year						597	597			
Current year receipts		39 395	18 954	24 537	13 830	11 030	11 030	2 810	2 936	2 936
<b>Conditions met - transferred to revenue</b>		39 395	18 954	24 537	13 830	11 627	11 627	2 810	2 936	2 936
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		895	422	490						
<b>Conditions met - transferred to revenue</b>		895	422	490	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year						17 020	17 020			
Current year receipts			784	-						
<b>Conditions met - transferred to revenue</b>		-	784	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		84 396	58 810	55 764	50 504	48 301	48 301	37 479	39 106	39 106
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	17 020	17 020	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		226 579	228 426	215 719	278 096	264 256	264 256	224 505	235 970	235 974
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	7 397	7 397	-	-	-

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref 1	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		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
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>48 954</b>	<b>147 995</b>	<b>130 870</b>	<b>218 675</b>	<b>195 264</b>	<b>195 264</b>	<b>70 886</b>	<b>58 980</b>	<b>38 606</b>
Roads Infrastructure		4 713	30 783	8 312	9 889	9 667	9 667	1 222	502	-
Roads		301	25 335	3 886	1 589	2 161	2 161	745	-	-
Road Structures		1 105	749	248	8 030	6 058	6 058	400	300	-
Road Furniture		3 308	4 698	4 178	270	1 448	1 448	77	202	-
Storm water Infrastructure		1 792	11 964	476	1 500	901	901	200	565	543
Drainage Collection		870	11 066	-	1 500	406	406	-	-	-
Storm water Conveyance		922	898	476	-	495	495	200	565	543
Electrical Infrastructure		20 057	50 035	102 884	138 681	144 276	144 276	22 602	9 871	25 453
Power Plants		17 659	28 016	99 819	137 046	135 385	135 385	20 595	7 281	7 253
HV Substations		-	567	1 009	180	243	243	50	50	-
MV Networks		1 413	2 341	-	600	810	810	1 450	2 050	18 100
LV Networks		985	19 112	2 056	855	7 838	7 838	507	490	100
Water Supply Infrastructure		8 016	21 976	9 934	34 066	28 243	28 243	28 752	10 763	3 350
Dams and Weirs		2 000	-	500	15 766	7 041	7 041	-	-	-
Boreholes		500	-	1 318	11 300	17 750	17 750	-	-	-
Reservoirs		-	726	48	-	-	-	21 852	8 013	500
Pump Stations		1 400	5 408	7 114	1 000	1 000	1 000	350	-	-
Water Treatment Works		3 816	214	642	5 700	1 500	1 500	-	-	-
Bulk Mains		-	13 866	-	-	-	-	1 000	1 000	1 000
Distribution		-	1 398	-	-	-	-	5 100	1 200	1 300
Distribution Points		300	-	312	300	952	952	-	-	-
Capital Spares		-	364	-	-	-	-	450	550	550
Sanitation Infrastructure		13 413	29 645	3 069	28 490	11 423	11 423	16 010	28 178	4 160
Pump Station		651	1 873	1 886	20 440	6 255	6 255	6 750	17 488	-
Reticulation		12 087	26 071	204	6 500	2 865	2 865	6 300	4 000	200
Waste Water Treatment Works		279	428	218	550	400	400	750	5 700	3 550
Toilet Facilities		-	-	-	-	-	-	10	10	10
Capital Spares		396	1 273	761	1 000	1 903	1 903	2 200	980	400
Solid Waste Infrastructure		419	1 276	2 436	5 500	-	-	1 000	6 000	4 500
Landfill Sites		-	-	477	5 500	-	-	-	1 000	4 500
Waste Transfer Stations		419	1 276	1 959	-	-	-	1 000	5 000	-
Coastal Infrastructure		70	35	-	-	-	-	-	-	-
Promenades		70	35	-	-	-	-	-	-	-
Information and Communication Infrastructure		473	2 283	3 759	550	754	754	1 100	3 100	600
Data Centres		310	2 022	1 301	250	250	250	200	600	600
Core Layers		161	260	2 458	300	504	504	900	-	-
Distribution Layers		3	-	-	-	-	-	-	2 500	-
<b>Community Assets</b>		<b>7 255</b>	<b>18 145</b>	<b>9 102</b>	<b>11 349</b>	<b>14 190</b>	<b>14 190</b>	<b>18 945</b>	<b>15 269</b>	<b>8 390</b>
Community Facilities		6 060	5 424	6 473	8 325	10 784	10 784	3 425	2 300	5 000
Halls		-	160	164	635	360	360	250	-	-
Centres		107	710	162	1 500	220	220	-	-	-
Crèches		-	-	243	-	2 199	2 199	850	-	-
Theatres		1 962	2 102	152	1 000	3 170	3 170	2 000	-	-
Libraries		63	-	-	20	7	7	-	-	-
Cemeteries/Crematoria		124	234	4 890	-	-	-	-	2 000	5 000
Parks		-	74	140	350	414	414	-	-	-
Public Open Space		-	258	-	320	313	313	225	300	-
Stalls		-	602	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		3 805	1 285	723	4 500	4 100	4 100	100	-	-
Sport and Recreation Facilities		1 195	12 721	2 630	3 024	3 406	3 406	15 520	12 969	3 390
Indoor Facilities		-	-	43	170	170	170	-	-	-
Outdoor Facilities		1 195	12 721	2 586	2 854	3 236	3 236	15 520	12 969	3 390

WC043 Mossel Bay - 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		
		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
<b>Heritage assets</b>		-	-	-	-	87	87	348	-	-
Works of Art						87	87	348	-	-
<b>Investment properties</b>		5 236	1 608	602	948	858	858	1 410	1 420	1 700
Revenue Generating		5 236	1 608	602	948	858	858	1 410	1 420	1 700
Improved Property		5 236	1 608	602	948	858	858	1 410	1 420	1 700
<b>Other assets</b>		5 028	977	33 248	1 550	2 662	2 662	2 740	2 520	-
Operational Buildings		5 028	977	32 856	1 250	1 634	1 634	2 430	2 300	-
Municipal Offices		1 799	287	30 784	250	140	140	250	300	-
Workshops		108	-	-	-	-	-	-	-	-
Yards		3 121	597	2 072	-	494	494	1 050	2 000	-
Depots		-	93	-	1 000	1 000	1 000	1 130	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	393	300	1 028	1 028	310	220	-
Social Housing		-	-	393	-	-	-	-	-	-
Capital Spares		-	-	-	300	1 028	1 028	310	220	-
<b>Biological or Cultivated Assets</b>		336	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		336	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	35	-	-	-	-	-	-	-
Servitudes		-	35	-	-	-	-	-	-	-
<b>Computer Equipment</b>		844	8	476	612	399	399	418	-	-
Computer Equipment		844	8	476	612	399	399	418	-	-
<b>Furniture and Office Equipment</b>		2 778	1 456	1 326	883	1 543	1 543	1 956	1 335	216
Furniture and Office Equipment		2 778	1 456	1 326	883	1 543	1 543	1 956	1 335	216
<b>Machinery and Equipment</b>		4 855	4 788	4 210	7 377	8 132	8 132	6 497	2 599	1 562
Machinery and Equipment		4 855	4 788	4 210	7 377	8 132	8 132	6 497	2 599	1 562
<b>Transport Assets</b>		12 151	5 181	7 081	7 055	13 027	13 027	5 529	5 723	3 890
Transport Assets		12 151	5 181	7 081	7 055	13 027	13 027	5 529	5 723	3 890
<b>Land</b>		388	2 063	5 115	3 200	5 946	5 946	900	1 000	1 000
Land		388	2 063	5 115	3 200	5 946	5 946	900	1 000	1 000
<b>Living resources</b>		-	274	357	-	-	-	-	-	-
Mature		-	-	357	-	-	-	-	-	-
Policing and Protection		-	-	357	-	-	-	-	-	-
Immature		-	274	-	-	-	-	-	-	-
Policing and Protection		-	274	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	87 824	182 529	192 388	251 648	242 108	242 108	109 628	88 845	55 364

WC043 Mossel Bay - 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
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		57 802	123 753	87 839	35 490	48 109	48 109	51 752	44 018	28 659
Roads Infrastructure		7 357	13 699	11 055	3 500	3 100	3 100	657	-	-
Roads		85	10 925	10	-	-	-	-	-	-
Road Structures		6 994	2 569	11 045	3 500	3 100	3 100	657	-	-
Road Furniture		278	205	-	-	-	-	-	-	-
Storm water Infrastructure		55	-	-	-	-	-	-	-	-
Drainage Collection		55	-	-	-	-	-	-	-	-
Electrical Infrastructure		9 379	12 870	13 079	6 249	12 967	12 967	8 749	8 595	5 009
Power Plants		598	1 617	1 240	500	1 430	1 430	600	600	600
HV Substations		-	693	368	-	399	399	-	-	-
MV Substations		-	-	648	-	900	900	3 900	4 000	-
MV Networks		1 947	1 361	2 651	822	955	955	1 067	927	1 067
LV Networks		6 835	6 963	5 259	3 827	5 718	5 718	2 082	1 968	2 042
Capital Spares		-	2 236	2 913	1 100	3 565	3 565	1 100	1 100	1 300
Water Supply Infrastructure		18 298	19 300	14 911	9 750	11 923	11 923	15 090	7 360	8 300
Reservoirs		1 399	947	636	-	-	-	3 000	500	1 000
Pump Stations		317	-	41	1 800	800	800	140	-	-
Water Treatment Works		658	877	1 332	150	275	275	1 800	910	1 300
Bulk Mains		2 084	6 020	4 807	3 500	3 500	3 500	150	-	-
Distribution		13 840	11 455	8 094	1 300	800	800	10 000	5 950	6 000
Distribution Points		-	-	-	3 000	6 548	6 548	-	-	-
Sanitation Infrastructure		22 713	77 456	48 455	15 691	19 769	19 769	27 256	28 063	15 350
Pump Station		680	3 992	475	-	-	-	-	-	-
Reticulation		7 491	8 820	7 538	12 000	11 877	11 877	15 406	12 800	13 500
Waste Water Treatment Works		14 543	64 645	40 442	3 691	7 892	7 892	11 850	15 263	1 850
Information and Communication Infrastructure		-	428	339	300	350	350	-	-	-
Distribution Layers		-	428	339	300	350	350	-	-	-
<b>Community Assets</b>		4 371	836	4 090	1 020	3 450	3 450	1 091	-	-
Community Facilities		279	77	518	-	-	-	700	-	-
Halls		-	77	371	-	-	-	700	-	-
Centres		279	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	148	-	-	-	-	-	-
Sport and Recreation Facilities		4 092	759	3 571	1 020	3 450	3 450	391	-	-
Indoor Facilities		-	69	-	-	1 180	1 180	-	-	-
Outdoor Facilities		4 092	690	3 571	1 020	2 270	2 270	391	-	-
<b>Investment properties</b>		43	281	246	698	682	682	360	120	-
Revenue Generating		43	281	246	698	682	682	360	120	-
Improved Property		43	281	246	698	682	682	360	120	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 188	726	79	300	70	70	326	320	200
Operational Buildings		1 188	726	79	300	70	70	326	320	200
Municipal Offices		1 000	726	79	300	70	70	326	320	-
Workshops		-	-	-	-	-	-	-	-	200
<b>Computer Equipment</b>		35	104	58	127	149	149	155	110	115
Computer Equipment		35	104	58	127	149	149	155	110	115
<b>Furniture and Office Equipment</b>		353	76	470	312	255	255	199	79	65
Furniture and Office Equipment		353	76	470	312	255	255	199	79	65
<b>Machinery and Equipment</b>		1 762	820	1 388	1 595	1 523	1 523	1 803	380	205
Machinery and Equipment		1 762	820	1 388	1 595	1 523	1 523	1 803	380	205
<b>Transport Assets</b>		5 369	1 159	1 242	7 230	7 075	7 075	4 300	1 850	1 150
Transport Assets		5 369	1 159	1 242	7 230	7 075	7 075	4 300	1 850	1 150
<b>Total Capital Expenditure on renewal of existing assets</b>	1	70 923	127 755	95 412	46 772	61 313	61 313	59 986	46 877	30 394
<b>Renewal of Existing Assets as % of total capex</b>		29.2%	36.0%	27.3%	11.6%	15.6%	15.6%	18.9%	18.5%	16.3%
<b>Renewal of Existing Assets as % of deprecn"</b>		51.4%	86.2%	65.6%	30.4%	37.8%	37.8%	38.2%	29.7%	22.0%

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref 1	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		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
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>		<b>97 430</b>	<b>119 981</b>	<b>118 096</b>	<b>123 809</b>	<b>126 427</b>	<b>126 427</b>	<b>132 346</b>	<b>138 376</b>	<b>144 444</b>
<b>Infrastructure</b>										
Roads Infrastructure		29 108	38 795	31 109	32 067	31 218	31 218	32 890	34 342	35 851
Roads		26 035	36 350	27 976	27 922	27 647	27 647	29 115	30 396	31 733
Road Structures		38	11	10	12	12	12	12	13	13
Road Furniture		3 034	2 435	3 123	4 153	3 559	3 559	3 764	3 934	4 104
Storm water Infrastructure		2 388	3 217	2 974	2 465	2 429	2 429	2 735	2 855	2 981
Drainage Collection		2 388	3 217	2 974	2 465	2 429	2 429	2 735	2 855	2 981
Electrical Infrastructure		26 175	33 361	35 040	38 025	38 619	38 619	40 247	42 239	44 097
Power Plants		-	-	-	-	340	340	210	440	459
HV Substations		454	1 422	1 493	1 794	1 613	1 613	2 143	2 238	2 336
HV Switching Station		36	35	31	32	35	35	34	36	37
HV Transmission Conductors		-	-	-	-	-	-	102	107	111
MV Substations		264	1 504	1 774	1 861	1 910	1 910	1 950	2 036	2 125
MV Networks		7 906	9 175	9 418	10 216	10 027	10 027	10 419	10 877	11 356
LV Networks		17 514	21 224	22 324	24 123	24 693	24 693	25 389	26 506	27 672
Water Supply Infrastructure		21 283	23 569	25 798	28 278	29 770	29 770	31 004	32 368	33 792
Dams and Weirs		19	28	470	713	399	399	417	436	455
Reservoirs		898	925	979	1 010	1 041	1 041	1 044	1 089	1 137
Pump Station		1 100	1 087	1 244	1 449	1 465	1 465	1 568	1 637	1 708
Water Treatment		1 707	1 885	2 115	2 209	2 277	2 277	2 261	2 361	2 464
Bulk Mains		1 832	2 096	2 218	2 450	4 494	4 494	4 529	4 728	4 936
Distribution		15 727	17 547	18 773	20 447	20 094	20 094	21 186	22 118	23 091
Sanitation Infrastructure		17 129	20 264	22 503	22 254	23 068	23 068	24 502	25 578	26 701
Pump Station		3 677	4 308	4 595	4 752	4 599	4 599	4 892	5 105	5 328
Reticulation		12 598	15 126	16 834	16 398	17 420	17 420	18 531	19 346	20 198
Waste Water Treatment		854	830	1 074	1 104	1 049	1 049	1 079	1 126	1 176
Solid Waste Disposal		243	137	298	128	318	318	128	128	128
Landfill Sites		160	54	67	47	47	47	47	47	47
Coastal Infrastructure		1 105	638	373	572	1 006	1 006	839	866	893
Promenades		1 105	638	373	572	1 006	1 006	839	866	893
<b>Community Assets</b>		<b>3 617</b>	<b>4 541</b>	<b>7 009</b>	<b>6 847</b>	<b>7 869</b>	<b>7 869</b>	<b>8 159</b>	<b>8 426</b>	<b>8 729</b>
Community Facilities		2 680	3 072	5 422	5 655	5 693	5 693	6 755	6 957	7 192
Halls		486	1 037	1 503	2 594	2 502	2 502	2 741	2 793	2 846
Centres		4	183	96	54	64	64	53	55	58
Crèches		-	2	0	9	9	9	9	10	10
Fire/Ambulance Stations		622	596	369	295	296	296	291	277	290
Libraries		234	118	188	370	343	343	858	895	935
Cemeteries/Crematoria		130	38	22	80	75	75	84	88	92
Parks		373	514	2 845	1 916	2 080	2 080	2 051	2 145	2 244
Public Open Space		2	148	151	293	292	292	345	361	378
Public Ablution Facilities		828	436	247	24	18	18	309	317	324
Taxi Ranks/Bus Terminals		-	-	-	19	13	13	14	14	15
Sport and Recreation Facilities		936	1 469	1 588	1 192	2 176	2 176	1 404	1 469	1 537
Indoor Facilities		-	51	5	20	12	12	12	13	14
Outdoor Facilities		936	1 418	1 583	1 172	2 164	2 164	1 392	1 456	1 524

WC043 Mossel Bay - 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		
		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
<b>R thousand</b>	<b>1</b>									
<b>Heritage assets</b>		-	-	-	19	13	13	14	14	15
Historic Buildings		-	-	-	19	13	13	14	14	15
<b>Investment properties</b>		0	4	472	458	359	359	375	392	408
Revenue Generating		0	4	400	439	345	345	361	377	393
Improved Property		-	3	400	437	344	344	359	375	391
Unimproved Property		0	1	-	2	2	2	2	2	2
Non-revenue Generating		-	-	73	19	13	13	14	14	15
Improved Property		-	-	73	19	13	13	14	14	15
<b>Other assets</b>		3 283	3 998	7 853	10 743	11 222	11 222	9 994	10 416	10 848
Operational Buildings		3 283	3 998	7 853	10 724	11 209	11 209	9 980	10 402	10 833
Municipal Offices		3 155	3 743	7 736	10 490	11 021	11 021	9 780	10 193	10 616
Workshops		129	147	103	151	129	129	138	144	150
Yards		-	108	6	63	39	39	41	42	44
Stores		-	-	8	15	15	15	16	16	17
Manufacturing Plant		-	-	-	5	5	5	6	6	6
Housing		-	-	-	19	13	13	14	14	15
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	19	13	13	14	14	15
<b>Computer Equipment</b>		1 498	1 627	972	1 974	1 600	1 600	1 674	1 748	1 824
Computer Equipment		1 498	1 627	972	1 974	1 600	1 600	1 674	1 748	1 824
<b>Furniture and Office Equipment</b>		448	669	664	792	853	853	828	861	893
Furniture and Office Equipment		448	669	664	792	853	853	828	861	893
<b>Machinery and Equipment</b>		3 061	3 242	2 938	3 861	3 548	3 548	3 811	3 975	4 145
Machinery and Equipment		3 061	3 242	2 938	3 861	3 548	3 548	3 811	3 975	4 145
<b>Transport Assets</b>		6 517	8 886	10 102	8 315	9 559	9 559	9 159	9 448	9 747
Transport Assets		6 517	8 886	10 102	8 315	9 559	9 559	9 159	9 448	9 747
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>115 854</b>	<b>142 949</b>	<b>148 107</b>	<b>156 818</b>	<b>161 450</b>	<b>161 450</b>	<b>166 360</b>	<b>173 656</b>	<b>181 053</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		4.0%	4.6%	4.2%	4.3%	4.4%	4.4%	4.3%	4.4%	4.5%
<b>R&amp;M as % Operating Expenditure</b>		8.4%	9.0%	8.5%	7.9%	8.4%	8.4%	8.7%	8.8%	8.7%

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		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
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		112 476	110 851	115 672	122 254	127 283	127 283	126 810	128 638	111 906
Roads Infrastructure		28 333	29 196	31 354	30 332	32 710	32 710	29 853	28 472	19 549
Roads		21 479	22 135	23 851	23 369	25 007	25 007	24 238	23 024	14 702
Road Structures		4 153	3 929	4 124	3 814	4 138	4 138	2 049	1 953	1 559
Road Furniture		2 701	3 132	3 380	3 149	3 565	3 565	3 565	3 495	3 288
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		8 448	9 599	10 616	10 171	11 728	11 728	11 340	11 208	10 058
Drainage Collection		8 219	8 446	8 883	8 794	9 173	9 173	8 846	8 718	7 886
Storm water Conveyance		226	1 112	1 690	1 334	2 512	2 512	2 451	2 447	2 129
Attenuation		3	40	43	43	43	43	43	43	43
Electrical Infrastructure		13 237	15 166	15 113	19 684	19 236	19 236	20 064	22 969	21 742
Power Plants		216	219	257	257	257	257	256	257	256
HV Substations		139	347	342	363	347	347	353	350	325
HV Switching Station		101	98	96	94	112	112	81	64	38
HV Transmission Conductors		228	239	424	425	424	424	424	425	424
MV Substations		1 825	2 084	2 253	2 102	2 547	2 547	2 499	2 394	2 310
MV Switching Stations		318	319	318	318	318	318	318	319	318
MV Networks		2 741	3 401	3 863	3 868	4 134	4 134	4 158	4 133	3 546
LV Networks		7 601	8 460	7 558	12 257	11 097	11 097	11 975	15 027	14 525
Capital Spares		68	-	2	-	-	-	-	-	-
Water Supply Infrastructure		30 235	32 314	32 893	35 073	34 965	34 965	36 465	36 955	33 405
Dams and Weirs		225	237	253	237	273	273	273	273	272
Boreholes		176	210	203	210	213	213	213	207	191
Reservoirs		1 607	1 646	1 652	1 650	1 653	1 653	1 653	1 655	1 638
Pump Stations		2 326	1 738	1 686	1 719	1 686	1 686	1 680	1 485	1 159
Water Treatment Works		7 361	7 454	7 349	7 454	7 356	7 356	7 383	7 370	7 244
Bulk Mains		4 474	5 345	6 887	6 207	7 359	7 359	7 359	7 379	6 285
Distribution		13 894	15 483	14 620	17 382	16 141	16 141	17 620	18 299	16 329
Distribution Points		168	201	214	214	214	214	214	215	214
PRV Stations		-	-	28	-	72	72	72	72	72
Capital Spares		4	-	0	-	-	-	-	-	-
Sanitation Infrastructure		18 097	18 886	19 655	21 328	22 034	22 034	23 122	23 446	22 260
Pump Station		4 368	4 737	4 954	4 830	5 417	5 417	5 368	5 314	4 875
Reticulation		8 251	8 836	9 326	10 835	10 102	10 102	10 932	11 451	11 057
Waste Water Treatment Works		5 105	4 777	4 845	5 140	5 983	5 983	6 289	6 148	5 797
Outfall Sewers		321	419	414	408	417	417	417	418	417
Toilet Facilities		3	116	116	116	116	116	116	116	115
Capital Spares		48	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		12 911	3 643	4 220	4 284	4 086	4 086	4 298	4 137	3 771
Landfill Sites		12 533	3 266	3 826	3 259	3 593	3 593	3 593	3 425	3 061
Waste Transfer Stations		345	344	360	992	427	427	672	678	676
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		33	33	33	33	67	67	33	33	33
Coastal Infrastructure		241	280	326	494	655	655	326	394	323
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		185	219	266	308	574	574	266	266	196
Promenades		56	61	61	186	81	81	61	128	128
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		973	1 768	1 494	886	1 869	1 869	1 343	1 057	798
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		259	892	687	173	741	741	310	308	270
Distribution Layers		714	876	807	713	1 128	1 128	1 032	749	527
Capital Spares		-	-	-	-	-	-	-	-	-

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		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
<b>Community Assets</b>		8 942	10 264	10 457	10 173	12 616	12 616	11 275	11 331	10 761
Community Facilities		3 432	3 966	3 828	3 822	4 977	4 977	3 930	4 225	4 073
Halls		389	402	415	371	791	791	417	415	410
Centres		496	497	496	496	497	497	496	499	491
Crèches		410	439	409	419	439	439	437	438	427
Clinics/Care Centres		149	154	154	154	154	154	154	153	146
Fire/Ambulance Stations		125	187	119	98	119	119	115	115	107
Testing Stations		11	12	11	11	11	11	11	12	11
Museums		3	3	3	3	5	5	3	3	3
Theatres		-	48	66	166	114	114	72	172	172
Libraries		248	275	242	286	283	283	295	375	366
Cemeteries/Crematoria		234	262	146	97	216	216	148	132	89
Police		1	1	1	1	1	1	1	1	0
Parks		219	436	454	438	469	469	449	444	407
Public Open Space		247	255	256	255	353	353	256	257	256
Nature Reserves		11	26	27	27	30	30	27	27	27
Public Ablution Facilities		363	366	368	366	681	681	316	316	316
Stalls		142	251	281	277	289	289	281	262	241
Airports		56	31	19	8	19	19	-	-	-
Taxi Ranks/Bus Terminals		328	321	362	352	507	507	454	606	605
Sport and Recreation Facilities		5 510	6 298	6 629	6 350	7 638	7 638	7 344	7 106	6 688
Indoor Facilities		102	116	125	123	245	245	125	126	125
Outdoor Facilities		5 407	6 182	6 505	6 228	7 393	7 393	7 219	6 980	6 563
<b>Investment properties</b>		1 120	1 163	1 195	1 305	1 410	1 410	1 299	1 334	1 291
Revenue Generating		1 120	1 163	1 195	1 305	1 410	1 410	1 299	1 334	1 291
Improved Properties		1 120	1 163	1 195	1 305	1 410	1 410	1 299	1 334	1 291
<b>Other assets</b>		3 427	4 582	4 784	5 025	5 038	5 038	4 959	4 849	4 565
Operational Buildings		2 973	3 608	3 813	4 048	4 003	4 003	3 904	3 792	3 510
Municipal Offices		2 560	3 133	3 301	3 562	3 436	3 436	3 366	3 253	2 981
Workshops		262	263	259	262	259	259	259	259	250
Yards		74	75	78	75	97	97	79	79	79
Stores		12	14	16	14	18	18	18	18	18
Training Centres		11	30	28	30	36	36	28	28	28
Depots		53	93	131	105	155	155	155	156	155
Housing		454	974	971	977	1 036	1 036	1 055	1 057	1 054
Social Housing		454	974	971	977	1 036	1 036	1 055	1 057	1 054
<b>Intangible Assets</b>		84	82	75	80	70	70	64	64	44
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		84	82	75	80	70	70	64	64	44
Computer Software and Applications		84	82	75	80	70	70	64	64	44
<b>Computer Equipment</b>		3 059	4 393	3 486	2 175	3 985	3 985	2 106	1 096	895
Computer Equipment		3 059	4 393	3 486	2 175	3 985	3 985	2 106	1 096	895
<b>Furniture and Office Equipment</b>		1 390	2 514	1 888	1 863	2 051	2 051	1 930	1 930	1 404
Furniture and Office Equipment		1 390	2 514	1 888	1 863	2 051	2 051	1 930	1 930	1 404
<b>Machinery and Equipment</b>		2 169	3 694	3 060	2 408	3 416	3 416	2 389	1 814	1 421
Machinery and Equipment		2 169	3 694	3 060	2 408	3 416	3 416	2 389	1 814	1 421
<b>Transport Assets</b>		5 322	10 567	4 680	8 295	6 131	6 131	6 056	6 644	5 708
Transport Assets		5 322	10 567	4 680	8 295	6 131	6 131	6 056	6 644	5 708
<b>Zoo, Marine and Non-biological Animals</b>		4	2	2	265	18	18	37	37	37
Zoo, Marine and Non-biological Animals		4	2	2	265	18	18	37	37	37
<b>Living resources</b>		5	159	227	102	302	302	134	50	50
Mature		5	159	227	102	302	302	134	50	50
Zoological plants and animals		5	159	227	102	302	302	134	50	50
<b>Total Depreciation</b>	1	137 997	148 272	145 526	153 944	162 320	162 320	157 060	157 787	138 081

WC043 Mossel Bay - 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
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		56 386	39 154	45 133	96 674	81 667	81 667	136 224	108 207	97 422
Roads Infrastructure		21 687	25 943	15 649	11 870	17 028	17 028	20 700	15 000	32 000
Roads		883	569	3 886	4 010	5 117	5 117	9 800	11 000	20 000
Road Structures		3 999	11 304	75	5 600	7 942	7 942	9 500	–	2 000
Road Furniture		16 806	14 070	11 688	2 260	3 969	3 969	1 400	4 000	10 000
Storm water Infrastructure		4 608	10 807	7 620	8 091	5 067	5 067	6 783	18 938	3 000
Drainage Collection		1 789	3 024	41	–	300	300	2 000	–	–
Storm water Conveyance		2 819	7 783	7 579	8 091	4 767	4 767	4 783	18 938	3 000
Electrical Infrastructure		18 666	13 565	7 784	17 518	10 449	10 449	21 493	13 296	6 648
Power Plants		43	56	182	200	200	200	200	60	–
HV Substations		1 000	1 019	787	8 800	–	–	17 450	7 000	4 000
HV Transmission Conductors		8 319	1 504	–	–	–	–	–	–	–
MV Substations		1	2 084	2 630	–	–	–	–	–	–
MV Networks		8 876	8 902	3 918	8 028	9 826	9 826	2 713	4 748	2 648
LV Networks		427	–	267	490	423	423	1 130	1 488	–
Water Supply Infrastructure		88	775	2 197	29 350	7 978	7 978	47 850	29 750	33 226
Dams and Weirs		–	–	–	–	–	–	–	–	500
Pump Stations		66	–	100	1 700	100	100	3 850	1 450	1 450
Water Treatment Works		21	500	1 460	6 150	6 578	6 578	5 000	6 300	5 276
Distribution		–	275	637	21 500	1 300	1 300	39 000	22 000	26 000
Sanitation Infrastructure		2 589	4 454	10 269	28 575	39 810	39 810	39 296	31 113	22 548
Pump Station		1 230	2 066	2 922	3 020	6 505	6 505	17 100	16 863	10 048
Retiulation		334	–	549	15 855	16 755	16 755	19 196	6 000	8 500
Waste Water Treatment Works		1 026	2 388	6 798	9 700	16 550	16 550	3 000	8 250	4 000
Solid Waste Infrastructure		7 127	(19 360)	–	–	–	–	–	–	–
Landfill Sites		7 116	(19 360)	–	–	–	–	–	–	–
Waste Transfer Stations		11	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	2 807	366	1 270	1 335	1 335	–	–	–
Revetments		–	–	2	270	270	270	–	–	–
Promenades		–	2 807	363	1 000	1 065	1 065	–	–	–
Information and Communication Infrastructure		1 622	162	1 249	–	–	–	102	111	–
Core Layers		1 129	–	–	–	–	–	–	–	–
Distribution Layers		493	162	1 249	–	–	–	102	111	–
<b>Community Assets</b>		2 317	2 551	8 526	3 258	3 488	3 488	5 012	2 750	1 200
Community Facilities		473	749	1 373	1 418	1 509	1 509	2 250	1 500	400
Halls		22	–	733	–	–	–	–	–	–
Centres		314	463	283	92	232	232	–	–	–
Crèches		–	287	232	436	457	457	1 750	–	–
Libraries		31	–	–	390	280	280	–	–	–
Cemeteries/Crematoria		–	–	112	500	541	541	500	1 400	400
Public Ablution Facilities		–	–	13	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	100	–
Abattoirs		106	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		1 844	1 802	7 153	1 840	1 979	1 979	2 762	1 250	800
Indoor Facilities		139	134	–	140	361	361	–	–	–
Outdoor Facilities		1 705	1 668	7 153	1 700	1 618	1 618	2 762	1 250	800
<b>Heritage assets</b>		–	–	34	50	23	23	–	–	–
Historic Buildings		–	–	34	50	23	23	–	–	–
<b>Investment properties</b>		89	–	–	125	125	125	500	50	–
Revenue Generating		89	–	–	125	125	125	500	50	–
Improved Property		89	–	–	125	125	125	500	50	–
<b>Other assets</b>		14 860	598	4 251	1 120	1 516	1 516	2 320	1 500	–
Operational Buildings		1 251	598	736	1 120	1 516	1 516	2 320	1 500	–
Municipal Offices		–	146	241	200	235	235	1 700	1 500	–
Workshops		294	31	–	170	550	550	320	–	–
Yards		–	–	–	250	231	231	–	–	–
Stores		664	–	–	–	–	–	–	–	–
Laboratories		293	–	–	–	–	–	–	–	–
Depots		1	421	495	500	500	500	300	–	–
Housing		13 610	–	3 516	–	–	–	–	–	–
Capital Spares		13 610	–	3 516	–	–	–	–	–	–
<b>Computer Equipment</b>		7 619	1 725	2 485	2 000	2 000	2 000	1 500	4 750	2 350
Computer Equipment		7 619	1 725	2 485	2 000	2 000	2 000	1 500	4 750	2 350
<b>Furniture and Office Equipment</b>		280	81	205	682	187	187	565	10	20
Furniture and Office Equipment		280	81	205	682	187	187	565	10	20
<b>Machinery and Equipment</b>		274	622	76	50	394	394	30	–	–
Machinery and Equipment		274	622	76	50	394	394	30	–	–
<b>Transport Assets</b>		1 959	–	849	550	550	550	1 000	597	–
Transport Assets		1 959	–	849	550	550	550	1 000	597	–
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>83 786</b>	<b>44 731</b>	<b>61 561</b>	<b>104 509</b>	<b>89 951</b>	<b>89 951</b>	<b>147 151</b>	<b>117 864</b>	<b>100 992</b>
<b>Upgrading of Existing Assets as % of total capex</b>		<b>34.5%</b>	<b>12.6%</b>	<b>17.6%</b>	<b>25.9%</b>	<b>22.9%</b>	<b>22.9%</b>	<b>46.5%</b>	<b>46.5%</b>	<b>54.1%</b>
<b>Upgrading of Existing Assets as % of deprecn*</b>		<b>60.7%</b>	<b>30.2%</b>	<b>42.3%</b>	<b>67.9%</b>	<b>55.4%</b>	<b>55.4%</b>	<b>93.7%</b>	<b>74.7%</b>	<b>73.1%</b>

**WC043 Mossel Bay - 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
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - MUNICIPAL MANAGER		280	20	-				0
Vote 2 - CORPORATE SERVICES		2 002	7 427	2 530				305
Vote 3 - FINANCIAL SERVICES		1 499	1 397	1 455				3
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		262 095	206 253	160 845				341 155
Vote 5 - COMMUNITY SERVICES		34 272	27 804	16 110				10 010
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		11 690	7 915	3 310				912
Vote 7 - COMMUNITY SAFETY		4 926	2 770	2 500				7
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>316 765</b>	<b>253 586</b>	<b>186 750</b>	-	-	-	<b>352 392</b>
<b>Future operational costs by vote</b>	2							
Vote 1 - MUNICIPAL MANAGER		3	0	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		20	74	25	27	29	31	11
Vote 3 - FINANCIAL SERVICES		15	14	15	16	17	18	-
Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES		18 347	14 438	14 476	15 489	16 419	17 568	45 452
Vote 5 - COMMUNITY SERVICES		2 056	1 946	644	690	731	782	1 379
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		585	554	132	142	150	161	462
Vote 7 - COMMUNITY SAFETY		246	194	100	107	113	121	178
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>21 272</b>	<b>17 220</b>	<b>15 393</b>	<b>16 470</b>	<b>17 458</b>	<b>18 680</b>	<b>47 481</b>
<b>Future revenue by source</b>	3							
Exchange Revenue		774	821	870	931	987	1 056	825
Service charges - Electricity		1 429	1 515	1 606	1 718	1 821	1 949	5
Service charges - Water		7 742	8 206	8 698	9 307	9 866	10 556	29 171
Service charges - Waste Water Management		22 909	24 284	25 741	27 543	29 195	31 239	20 958
Service charges - Waste Management		1 143	1 212	1 285	1 375	1 457	1 559	594
Agency services		896	949	1 006	1 077	1 141	1 221	289
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>34 893</b>	<b>36 987</b>	<b>39 206</b>	<b>41 950</b>	<b>44 467</b>	<b>47 580</b>	<b>51 842</b>
<b>Net Financial Implications</b>		<b>303 143</b>	<b>233 820</b>	<b>162 937</b>	<b>(25 480)</b>	<b>(27 009)</b>	<b>(28 900)</b>	<b>348 031</b>

Please note that the detail Capital Project information as required in Schedule SA36 is provided in Annexure C to the budget document due to size constraints.

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MDFP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	Executive and Council	Furniture & Office Equipment	PC02003009500000000000000000000000 0000_85204	New	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)				5	84	-	-	-	-
	Finance and Administration	Furniture, Tools and Equipment - New	PC02003009500000000000000000000000 0000_86204	New	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)					3	-	-	-	-
	Finance and Administration	Multi-media studio	PC02003009500000000000000000000000 0000_86204	New	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)					1	-	-	-	-
	Finance and Administration	Media Equipment	PC02003009500000000000000000000000 0000_86204	New	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)					33	-	-	-	-
	Finance and Administration	Mounting Mast for Municipal 3rd Party Antennas	PC01010200100800000000000000000000 0000_82259	New	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Electrical Infrastructure	LV Networks	Ward 10					6 983	-	-	-	-
	Finance and Administration	Rebuild of Shepherds ECD in containers/Kaizer	PC02003009500000000000000000000000 0000_81244	New	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Community Facilities	Crèches	Ward 12					1 100	-	-	-	-
	Finance and Administration	Replace Electrical Miniature substation destroyed	PC01010200100105000000000000000000 0000_81982	Renewal	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Electrical Infrastructure	MV Substations	Ward 3	34.173733S	22.080136E			900	-	-	-	-
	Finance and Administration	Computer Replacements: Insurance	PC02003009500000000000000000000000 0000_81150	Renewal	Environmental assets and natural resources that are well protected and continually enhanced	Spatial Integration	Embed financial viability and sustainability through good financial management principles and practices	Computer Equipment	Computer Equipment	Administrative or Head Office (Including Satellite Offices)					80	108	105	110	115
	Water management	Capital Spares-Pump Stations	PC01010200100401000000000000000000 0000_1329	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Capital Spares-Water	Whole of the Municipality	0	0			300	950	450	550	550
	Waste Water Management	Capital Spares-Pump Stations, Sewerage	PC01010200100506000000000000000000 0000_2280	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Capital Spares-Sanitation	Whole of the Municipality					600	1 503	500	580	-
	Energy sources	Extension 13 Sub - Replace Switchgear	PC01010100100107000000000000000000 0000_3027	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	MV Networks	Ward 13					133	-	-	-	-
	Energy sources	Intake Substation Revamp (66 kV)	PC01010200100200000000000000000000 0000_3058	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	HV Substations	Whole of the Municipality	34.144711S	22.094232E			8 800	-	17 450	7 000	4 000
	Energy sources	New Connectors	PC01010200100100000000000000000000 0000_3105	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	Power Plants	Whole of the Municipality					1 800	1 802	1 863	1 887	2 025
	Energy sources	Replacement of Electricity Meters	PC01010100100108000000000000000000 0000_3049	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	LV Networks	Whole of the Municipality					-	103	20	20	20
	Energy sources	Capital Spares (Replace Mini Substations)	PC01010100100109000000000000000000 0000_3059	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	Capital Spares-Elect	Whole of the Municipality					1 100	3 565	1 200	1 100	1 300
	Energy sources	Optic fibre network installation between 66kV sub	PC01010200100209000000000000000000 0000_3046	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Information and Communication Infrastructure	Core Layers	Whole of the Municipality					150	354	400	-	-
	Energy sources	Replace Morrison St OHL	PC01010100100107000000000000000000 0000_3232	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	MV Networks	Ward 5					1 400	2 518	1 400	1 400	1 400
	Energy sources	Replacement of substation battery banks	PC01010100100102000000000000000000 0000_3170	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	HV Substations	Whole of the Municipality					-	399	-	-	-
	Energy sources	Blat walk between transformers for various 66kV	PC01010200100203000000000000000000 0000_3151	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	HV Substations	Whole of the Municipality					100	207	-	-	-
	Energy sources	Upgrade 11kV overhead line from SS-Midbrak	PC01010100100107000000000000000000 0000_3232	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	MV Networks	Ward 4	34.063875S	22.17346E			1 300	3 161	50	-	-
	Finance and Administration	Upgrading of Baydures Sewer Pump Station	PC01010200100100000000000000000000 0000_73140	Upgrading	Responsive, accountable, effective and efficient local government	Governance	To maintain a skilled, capable and diverse workforce in a good working environment	Sanitation Infrastructure	Pump Station	Ward 10	34.142508S	022.111241E			-	30	-	-	-
	Finance and Administration	Generators for Pump Stations to supply power	PC01010200100100000000000000000000 0000_73140	New	Responsive, accountable, effective and efficient local government	Governance	To maintain a skilled, capable and diverse workforce in a good working environment	Sanitation Infrastructure	Pump Station	Administrative or Head Office (Including Satellite Offices)					940	1 725	350	-	-
	Finance and Administration	Fencing at pump stations	PC01010100100400400000000000000000 0000_73141	New	Responsive, accountable, effective and efficient local government	Governance	To maintain a skilled, capable and diverse workforce in a good working environment	Water Supply Infrastructure	Pump Stations	Whole of the Municipality					150	275	140	-	-
	Waste Water Management	Upgrading of CBD stormwater	PC01010100100200000000000000000000 0000_5102	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Storm water Infrastructure	Storm water Conveyance	Whole of the Municipality	347.10' 55.6488"S	022.08' 52.8559"E			3 740	300	2 000	3 830	-
	Waste Water Management	Upgrading of stormwater system between Village	PC01010100100200000000000000000000 0000_5040	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Storm water Infrastructure	Drainage Collection	Ward 6	347.11' 41.1360"S	022.08' 56.5085"E			-	0	-	-	-
	Road Transport	Rebuild Tar Roads Upgrading of Streets in Island	PC01010200100209000000000000000000 0000_5094	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Roads Infrastructure	Road Furniture	Ward 10	34.09' 07.0338"S	022.05' 35.8786"E			2 160	3 869	1 300	1 500	-
	Road Transport	Sonsinyvale: New Access Road	PC01010200100209000000000000000000 0000_5146	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Roads Infrastructure	Road Structures	Ward 7	34' 6'50.02"S	22' 45.577"E			4 000	1 250	100	-	-
	Road Transport	Taxi Holding Area at D'Almeida	PC02003009500002010210000000000000 0000_5200	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Community Facilities	Taxi Ranks/Bus Terminals	Ward 9	347.10' 54.7225"S	022.08' 56.8859"E			4 500	4 100	100	-	-
	Waste Water Management	Upgrading of the Regional WWTW	PC01010100100205000000000000000000 0000_2035	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Waste Water Treatment Works	Whole of the Municipality	347.6'28.81"S	227.6'2.89"E			500	4 275	1 000	2 000	3 000
	Waste Water Management	Capacity increase of Great Brak WWTW	PC01010100100503000000000000000000 0000_2003	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Waste Water Treatment Works	Ward 5	347.3'33.79"S	227.11'15.41"E			500	1 895	10 000	13 913	-
	Waste Water Management	Upgrade WWTW - Friemersheim	PC01010100100205000000000000000000 0000_2035	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Waste Water Treatment Works	Ward 14	33'57.32'37"S	22' 8'31.41"E			7 000	11 500	1 000	5 000	-
	Waste Water Management	Additional sewage conservancy tanks @ Pienar	PC01010200100503000000000000000000 0000_2140	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Pump Station	Ward 5					7 000	500	5 000	6 000	-
	Waste Water Management	Replacement of sewer pipelines between Mossel	PC01010100100503000000000000000000 0000_2174	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Retiulation	Whole of the Municipality					5 000	4 900	10 000	10 300	6 500
	Waste Water Management	Barefontein Sewer network	PC01010200100503000000000000000000 0000_2171	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Retiulation	Ward 7					1 000	1 065	100	-	-
	Waste Water Management	Erosion prediction at Beach Street sewer pump	PC01010200100503000000000000000000 0000_2099	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Pump Station	Ward 8	34.10'47.53"S	22.9'10.75"E			-	2 805	-	-	-

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MDFP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Waste Water Management	Machinery & Equipment Replacement	PC02020200100800000000000000000000 0000_2016	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Machinery and Equipment	Machinery and Equipment	Administrative or Head Office (Including Satellite Offices)				-	23	30	-	-
	Waste Water Management	New sewer infrastructure for unreserved even	PC00100205001000000000000000000000 0000_2140	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Pump Station	Ward 5				11 500	3 500	400	10 762	-
	Waste Water Management	Replace Sewer lines : Greenhaven Phase 2	PC00100100100500200000000000000000 0000_2174	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Retiulation	Ward 14				-	143	-	-	-
	Waste Water Management	Replace Sewer lines : Tarka	PC00100100100500200000000000000000 0000_2174	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sanitation Infrastructure	Retiulation	Ward 9	34710'29.28"S	227 7'42.90"E		1 000	1 684	-	-	-
	Waste Water Management	Vehicle for Handymen at Waste Water Distrib	PC02020200100000000000000000000000 0000_2169	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Transport Assets	Transport Assets	Whole of the Municipality				-	426	-	-	-
	Water management	Upgrade Lodwykstrk WTW-CRR	PC00100100200400500000000000000000 0000_1061	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Water Treatment Works	Ward 7	34711'38.33"S	21742'10.80"E		-	74	1 000	300	250
	Water management	Upgrade water pipeline between Groobrak Water	PC00100100200400500000000000000000 0000_1149	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Distribution	Ward 5				4 500	800	7 900	16 000	16 000
	Water management	Upgrade of Hemsersheim WTW	PC00100205004004000000000000000000 0000_1061	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Water Treatment Works	Ward 14	33757'9.58"S	227 6'34.31"E		5 550	5 904	-	-	-
	Water management	Pump station to supply New Reservoir @ Farm	PC00100205004004000000000000000000 0000_1100	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Pump Stations	Whole of the Municipality	34 5'39.82"S	22 7'20.16"E		11 000	17 450	-	-	-
	Water management	Replace Water Network Lines-All Areas	PC00100100100400700000000000000000 0000_1093	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Distribution	Whole of the Municipality				2 000	2 398	5 000	5 000	5 000
	Water management	Upgrade pipeline between Hartenbos Kop Reser	PC00100100100400700000000000000000 0000_1093	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water Supply Infrastructure	Distribution	Whole of the Municipality				-	3 300	4 100	-	-
	Community and Social Services	Furniture & Equipment Community Development	PC02020305000000000000000000000000 0000_41204	New	A long and healthy life for all South Africans	Inclusion and access	To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality				-	4	-	-	-
	Community and Social Services	New Cemetery for Great Brak River	PC02020200200101100000000000000000 0000_11237	Upgrading	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	To manage land-use and development in line with the Spatial Development Framework	Community Facilities	Cemeteries/Crematoria	Ward 4				500	541	500	1 000	-
	Sport and Recreation	Upgrading of Beach Infrastructure	PC00100100200800400000000000000000 0000_23394	Upgrading	Environmental assets and natural resources that are well protected and continually enhanced	Spatial integration	To render efficient environmental health and disaster management services	Coastal Infrastructure	Promenades	Whole of the Municipality				1 000	1 065	-	-	-
	Waste Water Management	Moss Light Industrial Park/Provision of basic infra	PC02020300000000000000000000000000 0000_2294	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Land	Land	Whole of the Municipality				-	1 329	-	-	-
	Planning and Development	Tarka Amphitheater - RSEP Funding	PC02020300200109000000000000000000 0000_51304	New	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Community Facilities	Theatre	Ward 9	-34.178909	22.128486		-	519	-	-	-
	Planning and Development	Furniture & Office Equipment-New (LED)	PC02020300500000000000000000000000 0000_51204	New	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)				65	41	25	-	-
	Finance and Administration	Boundary Fence to Porton of Erf 7029 Kwaenon	PC02020100000000000000000000000000 0000_72294	New	Responsive, accountable, effective and efficient local government	Governance	To maintain a skilled, capable and diverse workforce in a good working environment	Land	Land	Ward 15				-	1 430	-	-	-
	Finance and Administration	New undercover parking at Great Brak yard pha	PC00200300300105000000000000000000 0000_72281	New	Responsive, accountable, effective and efficient local government	Governance	To maintain a skilled, capable and diverse workforce in a good working environment	Other Assets	Yards	Whole of the Municipality				-	494	-	-	-
	Finance and Administration	New undercover parking at Great Brak yard pha	PC02020300300105000000000000000000 0000_72281	New	Responsive, accountable, effective and efficient local government	Governance	To maintain a skilled, capable and diverse workforce in a good working environment	Other Assets	Yards	Whole of the Municipality				-	-	-	-	-
	Energy sources	High mast and flood lights for various wards	PC00100200100100000000000000000000 0000_3105	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electrical Infrastructure	Power Plants	Whole of the Municipality				200	389	200	200	200

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 - MUNICIPAL MANAGER	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)		8710	1619	12830	35900	41100	41100	43100	45668	48391
	Vote 1 - MUNICIPAL MANAGER	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	15519	20944	35097	49065	49440	49440	51240	54032	56980	
	Vote 1 - MUNICIPAL MANAGER	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	1555	4401	4481	5100	6814	6814	5330	5565	5809	
	Vote 1 - MUNICIPAL MANAGER	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	12581	18418	98	21000	21000	21000	22050	23373	24775	
	Vote 1 - MUNICIPAL MANAGER	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	139	0	8413	500	5000	5000	5250	5565	5899	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	54740742	44889227	50484233	48900182	53233467	53233467	53370323	55834581	58442683	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	15797	10130	19760	20656	20656	22150	23468	24862	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 1	327323	351537	386528	363191	375633	375633	388271	405355	423191	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 12	328603	351537	386528	363191	375633	375633	388271	405355	423191	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 13	655926	703074	773056	727697	752075	752075	778396	812646	848403	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 2	654646	703074	773056	726227	751172	751172	776317	810475	846196	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 3	327323	351537	386528	363191	375633	375633	388271	405355	423191	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 4	328603	351537	386528	364108	376197	376197	389604	406747	424643	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 8	1079209	1125306	482729	454620	469469	469469	486676	508089	530445	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 7	417719	448803	495885	467009	482235	482235	499961	521960	544926	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 9	408107	437083	388601	453509	437196	437196	389604	406747	424643	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1576050	1545914	24095	766031	184942	184942	369737	544621	541277	
	Vote 1 - MUNICIPAL MANAGER	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	4243	708	4587	6299	6299	6499	6758	6864	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Capacity Building Training and Development:Capacity Building Councilors	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	2062	2522	0	0	0	0	0	0	0	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	2195	4138	6821	13070	12000	12000	12800	13356	14157	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Community Development:Housing Projects	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	43737	0	0	0	0	0	0	0	0	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	457	0	0	0	0	0	0	0	0	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Functions and Events:Special Events and Functions	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	159069	0	0	3000	5000	5000	5250	5565	5899	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Functions and Events:Special Events and Functions	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	3810	0	0	10000	10000	10000	10500	11130	11798	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	870893	376630	0	0	0	0	0	0	0	
	Vote 1 - MUNICIPAL MANAGER	Operational:Typical Work Streams:Procurement Reforms and Fighting Corruption	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	49440	52800	56400	75000	77000	77000	80850	85701	90843	

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R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	16813	84355	51107	74147	72500	72500	74878	78172	79940
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	81258	113792	107162	124769	129942	129942	119563	124823	128507
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	19589	367896	143792	178909	183403	183409	187051	195282	195369
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	18842	29612	19481	20639	22374	22374	21588	22538	22538
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	6305	32006	19925	14500	11000	11000	11600	12110	12643
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Public Ablution Facilities:External Facilities	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	13743	0	0	5200	5200	5200	5439	5679	5679
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Preventative Maintenance:Condition Based:Transport Assets	Preventative Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	1499	2582	2029	2628	2612	2612	2749	2870	2870
	Vote 2 - CORPORATE SERVICES	Operational:Maintenance-Non-Infrastructure:Preventative Maintenance:Condition Based:Transport Assets	Preventative Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	2129	4096	5000	6407	6407	3265	3415	3572
	Vote 2 - CORPORATE SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	62145983	73712752	73109998	81205229	76997780	76997780	83007526	86332997	89728491
	Vote 2 - CORPORATE SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	474411	5094143	50654	72353	72363	70655	68184	70929
	Vote 2 - CORPORATE SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1671050	2889811	3346520	3300242	3268125	3268125	2805177	4736205	4765251
	Vote 2 - CORPORATE SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	62183	128535	28880	177597	177597	178758	179411	177893
	Vote 2 - CORPORATE SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward 8	0	0	859064	1228485	1138490	1138490	1227739	1314500	1398972
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:ABET and Life Long Learning Programme	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	474954	675258	542707	1047823	1046158	1046158	1112460	1161409	1187113
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Capacity Building Local Municipalities (District Boundaries)	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	262833	253333	228292	300000	303912	303912	313800	327607	327607
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Development of Fire-fighters	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	162423	130140	192331	100000	100000	100000	104600	109202	109202
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Induction Programmes New Staff	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	146488	266030	282506	289501	297601	297601	307786	321329	335486
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Leadership Development	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	274988	274180	264475	284258	282454	282454	297334	310417	310417
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Municipal Minimum Competency Level	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	157220	103937	367938	113429	113429	113429	118847	123867	123867
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	653054	571058	535959	316754	323126	323126	331324	345902	345902
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	473000	481160	400000	400000	420000	438480	457773
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	5361	0	0	0	0	0	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Community Development:Education and Training	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	33175	0	0	0	0	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Human Resources:Disciplinary Committee	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	1320805	1434911	1509735	1540605	1603220	1603220	1621735	1693089	1767486
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Human Resources:Employee Assistance Programme	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	347725	402270	419100	477013	487003	487003	503809	525976	541700

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R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Human Resources:Human Resource Management	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	300215	3179187	3521601	3913757	4014965	4014965	4125790	4307327	4412141
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Human Resources:Staff Rehabilitation	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	435	960	3264	3264	3264	3414	3564	3564
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Local Economic Development:Project Implementation	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	34351	0	0	0	0	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Local Economic Development:Project Implementation	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	994418	0	0	0	0	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Tourism:Tourism Development	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	309933	0	0	0	0	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Tourism:Tourism Projects	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	201326	120000	120000	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Communication and Public Participation:Newsletters	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	16597	0	5624	29626	9039	9039	30989	32414	33905
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Communication and Public Participation:Public Participation Meeting	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	29039	15262	30259	37380	30584	30584	6276	6565	6867
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Communication and Public Participation:Budget Road Show Public Participation	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	179728	196881	212323	218104	223900	223900	232293	242514	253185
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Community Development:Community Development Initiatives	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	70147	91078	51613	49567	49567	49567	49567	49567	49567
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Tourism:Tourism Service Awareness Campaign	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	6149600	0	0	0	0	0	0	0
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Ward Committees:Meetings	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	1429327	1501257	1251795	1540827	1457261	1457261	1667008	1740359	1816938
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Ward Committees:Meetings	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	871277	867469	845306	1004533	982286	982286	1051513	1093856	1142093
	Vote 2 - CORPORATE SERVICES	Operational:Typical Work Streams:Ward Committees:Ward Initiatives	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed good governance through sound administrative practices and improved stakeholder relations	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	18368	70473	35962	66896	88596	88596	89633	70632	73628
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Community Assets:Community Facilities:Halls:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	13988	22726	19040	13263	13263	13870	14480	15090
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Community Assets:Community Facilities:Public Ablution Facilities:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	590	54911	19040	13263	13263	13870	14480	15090
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Community Assets:Community Facilities:Taxi Ranks/Bus Terminals:Building	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	0	0	0	0	0	0
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Community Assets:Sport and Recreation Facilities:Indoor Facilities:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	50992	4630	19690	11913	11913	12460	13010	13560
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	69556	60955	108780	106122	106122	79620	83120	86620
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Computer Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	403	66187	15287	114820	94959	94959	100162	104414	108670
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Computer Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	0	0	0	0	0	0
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	20175	27479	63706	143610	128825	128825	134738	140664	146702
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Heritage Assets:Historic Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	19040	13263	13263	13870	14480	15090
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Investment Properties:Non-revenue Generating:Improved Property	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	72712	19040	13263	13263	13870	14480	15090

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	16442	1494	73430	69653	69653	72850	76050	79240
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Housing:Social Housing:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	19040	13263	13263	13870	14480	15090
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Stores:External Facilities	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	71305	397349	910410	306070	277597	277597	295270	308265	321645
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Stores:External Facilities	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	7550	15000	15000	15000	15690	16380	17100
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	16739	479704	768339	407870	377668	377668	395028	412426	429858
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Condition Based:Furniture and Office Equipment	Preventative Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	452	5695	3766	6580	6580	6580	6880	7200	7530
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Condition Based:Transport Assets	Preventative Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	320	320	240	1500	948	948	992	1035	1081
	Vote 3 - FINANCIAL SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	60176684	70027588	71710152	98879203	9355517	9355517	81865293	85593445	89615849
	Vote 3 - FINANCIAL SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	516	49309	43804	44630	48942	48942	52206	54489	56850
	Vote 3 - FINANCIAL SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2392801	2646579	2666927	5121321	5399178	5399178	8491717	3020331	3117201
	Vote 3 - FINANCIAL SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	41308	25108	122660	102155	102155	103488	91290	92722
	Vote 3 - FINANCIAL SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Garden Route:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	149	0	3547	3547	0	0	0
	Vote 3 - FINANCIAL SERVICES	Operational:Municipal Running Cost		Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Garden Route:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	0	586	586	586	262	261
	Vote 3 - FINANCIAL SERVICES	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1501	1007	0	33390	33390	33390	34920	36500	38130
	Vote 3 - FINANCIAL SERVICES	Operational:Typical Work Streams:Financial Management Grant:Interns Compensation	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	193647	186243	428642	500000	395196	395196	500000	500000	500000
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	19040	13263	13263	13870	14480	15090
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Investment Properties:Revenue Generating:Improved Property	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	3374	399738	437440	349663	349663	359470	375290	391050
	Vote 3 - FINANCIAL SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Yards:Buildings	Corrective Maintenance	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	108189	5794	62550	38773	38773	40550	42330	44110
	Vote 3 - FINANCIAL SERVICES	Operational:Typical Work Streams:Financial Management Grant:Budget and Treasury Office	Work streams	Responsive, accountable, effective and efficient local government	Governance	Embed financial viability and sustainability through good financial management principles and practices	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	74233	175000	175000	175000	175000	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:Existing-Renewal:Electrical Infrastructure:LV Networks	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	755585	-1892	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:Existing-Renewal:Electrical Infrastructure:MV Substations	Renewal	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	758333	0	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:Existing-Upgrading:Electrical Infrastructure:HV Substations	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	126739	0	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:Existing-Upgrading:Electrical Infrastructure:MV Substations	Upgrading	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	391633	35331	6593	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:New:Electrical Infrastructure:LV Networks	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2053456	-13657	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:New:Electrical Infrastructure:MV Networks	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1468496	0	0	0	0	0	0	0	0

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTPD Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Infrastructure Projects:New:Electrical Infrastructure:MV Substations	New	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	924479	0	0	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:HV Transmission Conductors:HV Overhead Lines	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	0	0	0	102049	106540	111228	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:LV Networks:Electricity Meters	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	134154	0	0	9396	9197	9197	9621	10046	10488	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:LV Networks:LV Conductors	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1360269	1302216	1401204	1569349	1598619	1598619	1643108	1715406	1790883	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:LV Networks:Public Lighting	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	3101258	3271109	3638110	3704885	3750759	3750759	3865961	4036064	4213651	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:MV Networks:MV Conductors	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2496131	1897472	1741375	2270920	1949781	1949781	2039474	2129214	2222900	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:MV Networks:MV Network Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1559117	1648319	1847850	1845987	1826009	1826009	2079769	2171301	2266639	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Electrical Infrastructure:MV Substations:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	6080	36456	20873	23220	23220	23220	24289	25358	26474	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Roads Infrastructure:Road Furniture:Traffic Signs	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	358756	381677	356284	406366	404659	404659	423275	441900	461344	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Roads Infrastructure:Road Furniture:Traffic Signs	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	3456	3456	3456	3615	3774	3940	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Roads Infrastructure:Road Structures:Road Structures:Civil Structures	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	38279	0	10172	11522	11522	11522	12052	12582	13196	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Roads Infrastructure:Roads:Pavements	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2593036	0	27975761	27915241	27841104	27841104	29107444	30388170	31725250	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Sanitation Infrastructure:Pump Station:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	697	177735	8303	24931	14178	14178	14831	15482	16164	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Sanitation Infrastructure:Pump Station:Earthworks	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	150391	193353	32955	210743	150359	150359	157125	163881	170928	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Sanitation Infrastructure:Pump Station:Electrical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	235431	319088	350208	375200	321162	321162	335614	350045	365097	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Sanitation Infrastructure:Pump Station:Mechanical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	713194	938855	1387866	1078994	996417	996417	1041322	1086167	1132944	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Sanitation Infrastructure:Reticulation:Pipe Work	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	10082636	12278910	13984319	12867586	14098199	14098199	14902603	15558321	16242884	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 14	2304	4058	0	8755	7825	7825	8177	8529	8895	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 5	0	0	0	3373	0	0	0	0	0	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	10330	10435	8644	22506	16916	16916	17677	18437	19230	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Civil Structure	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 4	0	0	29829	35881	33986	33986	35515	37043	38635	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Earthworks	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 7	111639	0	0	20920	20920	20920	21840	22758	23713	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Mechanical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 14	0	0	0	26383	20197	20197	21106	22013	22960	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Mechanical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 4	0	0	0	2702	1881	1881	1966	2050	2138	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Emergency:Sanitation Infrastructure:Waste Water Treatment:Pipe Work	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	127753	119534	120095	213846	176607	176607	195190	203779	212745	

### WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTPD Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Drainage	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2387662	0	2974430	2464783	2428903	2428903	2735064	2855407	2981044
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Bulk Mains:Pipe Work	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	959379	1124286	1122817	1328319	3354895	3354895	3394997	3544370	3700329
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Dams and Weirs:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	19361	28199	469925	712550	399038	399038	417394	435758	454933
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Distribution:Municipal Service Connections	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	17598	43162	27255	47118	36652	36652	38338	40025	41786
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Distribution:Pipe Work	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	15147191	16933742	18470625	20035271	19638106	19638106	20509963	21412408	22354548
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Distribution:Pipe Work	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-7303	-22848	-17959	-18019	-18019	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Pump Stations	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	31350	0	97668	175347	175347	175347	183413	191483	199909
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Pump Station:Mechanical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	23679	0	0	33721	26530	26530	27724	28916	30159
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:Civil Structure	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	-44410	-41709	-21330	-15280	-653	-653	-38502	-40197	-41965
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Water Supply Infrastructure:Water Treatment:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	128	12667	12606	12606	13186	13766	14372
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Road Furniture:Traffic Signs	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	25917	250675	263191	272048	279369	279369	281315	293693	306614
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Road Furniture:Traffic Signs	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	205	798	5901	6181	6352	6352	6200	6474	6758
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 13	11304	0	0	601	0	0	629	656	685
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Roads Infrastructure:Roads:Pavements	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 4	0	0	0	6337	6337	6337	6629	6920	7225
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:MV Substations:MV Transformers	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	216933	207611	216210	221940	221940	213338	222726	232526
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:MV Networks:MV Network Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	368431	377727	397190	424152	424152	415045	433305	452373
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:LV Networks:LV Conductors	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	250073	278296	285196	300069	300069	311651	325363	339678
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:HV Substations:HV Transformers	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	930537	972774	1005222	1049494	1049494	1059979	1102442	1150944
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:HV Substations:HV Transformers	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-1037	0	-1141	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:Electricity Meters	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	328308	335601	361895	375745	375745	374968	391468	408691
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:Electricity Meters	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	2000	2073	1247	1247	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:Municipal Service Connections	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	446406	478906	496483	512231	512231	521865	544850	568824
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:LV Networks:Municipal Service Connections	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	1000	1036	624	624	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Networks:MV Network Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	1321756	1356829	1401515	1405369	1405369	1448297	1512021	1578546
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Substations:MV Substation Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	87514	100590	101673	104315	104315	105970	110628	115497
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Substations:MV Transformers	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	987324	1050553	1075033	1107071	1107071	1142121	1192379	1244838

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Substations:MV Transformers	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	8620	27058	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Pump Station:Civil Structure	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	101911	103043	115850	122132	130490	130490	136362	142225	148341
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Pump Station:Electrical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	17554	5739	236	38397	29508	29508	30936	32162	33545
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Pump Station:Mechanical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	6804	29315	2260	9826	10270	10270	10732	11194	11675
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Sanitation Infrastructure:Waste Water Treatment:Buildings	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	21715	6071	6071	6344	6617	6902
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Water Supply Infrastructure:Pump Station:Electrical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	-24	0	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Waste Water Treatment:Land	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	203254	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	147011	1474801	893125	1737230	1376542	1376542	1433829	1503146	1569246
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	11107	9298	10608	16064	13690	13690	16046	16752	17490
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	9246	18926	9907	11241	9341	9341	9771	10201	10649
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 14	11139	38716	40049	77007	72243	72243	75493	78739	82125
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 4	0	0	0	5133	5133	5133	5364	5595	5835
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 5	60172	28157	39280	84514	64908	64908	67829	70745	73787
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2059796	2109620	2214990	2584583	2463047	2463047	2565058	2675617	2790940
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Manufacturing Plant:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	5349	5349	5349	5590	5830	6081
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	14798	7920	33676	18059	11466	11466	11982	12497	13035
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Workshops:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	128569	62865	102404	150985	129446	129446	137842	143908	150239
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2892740	2452220	3707351	3186735	3484693	3484693	3550607	3706648	3869546
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	26785175	46538298	47300777	67199658	55888704	55888704	72581211	72602077	70044106
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	7956	1029802	481501	382949	382949	377888	390487	407822
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 14	121830	212016	258087	246084	232237	232237	241631	257288	274080
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 5	17774	22899	34370	56984	48735	48735	50929	53118	55402
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	686094549	735021112	803945701	1008448721	970843645	970843645	1035925004	1107098737	1186240722
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	2469798	3532998	820592	2527110	2527110	2509488	2528033	2539755
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	12738	0	5873779	5873779	5886305	5887320	5888353



# Mossel Bay Municipality – Draft Annual Budget

2026/27

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MIDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	14992	4548	10720	19697	12279	12279	15817	16514	17241
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	4113	1562	391	5349	4719	4719	4931	5143	5365
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	141877	0	157902	154856	158742	158742	174383	182057	190064
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	19720	20335	20964	20964	21748	22704	23704
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	7771	0	0	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Expanded Public Works Programme:Project	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	444805	486712	436200	538827	553388	553388	572477	597667	623964
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Human Resources:Human Resource Management	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	14121	14357	17760	18183	18773	18773	19631	20490	21398
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Human Resources:Human Resource Management	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	464	1809	1118	1303	1291	1291	1348	1406	1468
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Typical Work Streams:Protecting the Poor	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	19624	1810	7802	52452	35884	35884	37534	39186	40910
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:HV Substations:MV Substation Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	94119	1020	1331	5425	1310	1310	3776	3941	4115
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:LV Networks:Electricity Meters	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1815755	1802800	1876490	1987027	2097218	2097218	2120664	2213974	2311391
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:LV Networks:Electricity Meters	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-545	-250	0	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:LV Networks:LV Conductors	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	8299735	7887778	8060565	8841073	9030045	9030045	9423550	9838189	10271068
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:LV Networks:Municipal Service Connections	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	981427	1894611	1846460	1995942	2084464	2084464	2117932	2211120	2308413
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:LV Networks:Municipal Service Connections	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-7884	-2422	-2433	0	0	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:LV Networks:Public Lighting	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1300194	1471883	1421427	1575967	1582862	1582862	1555449	1623887	1695339
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Electrical Infrastructure:MV Networks:MV Network Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	3851087	1306117	1442105	1556402	1589885	1589885	1607052	1677763	1751581
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Sanitation Infrastructure:Waste Water Treatment:Electrical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	601985	696431	712594	747846	764699	764699	770962	804885	840299
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Water Supply Infrastructure:Reservoirs:Electrical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	898243	925114	978748	1009569	1040830	1040830	1043552	1089467	1137405
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Water Supply Infrastructure:Water Treatment:Electrical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1593274	1741206	1840983	1895440	1939577	1939577	1971566	2058316	2148879
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Planned:Water Supply Infrastructure:Water Treatment:Electrical Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	3809	14844	109787	114957	118156	118156	115324	120399	125697
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Condition Based:Electrical Infrastructure:LV Networks:LV Conductors	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	321070	2417509	2834261	3023930	3004462	3004462	3147598	3286091	3430679
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Condition Based:Electrical Infrastructure:LV Networks:LV Conductors	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-72160	-115002	-7089	-29139	-29139	0	0	0
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Condition Based:Electrical Infrastructure:MV Substations:Buildings	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	217876	123243	319066	391464	399760	399760	409599	427823	446436
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Condition Based:Electrical Infrastructure:MV Substations:Buildings	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	1990	2400	2473	2473	2508	2618	2733
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Maintenance:Condition Based:Roads Infrastructure:Roads:Pavements	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	93111	0	0	0	0	0	0	0	0

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MIDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:HV Switching Station:Buildings	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality		35976	35139	31165	32155	35226	36226	34403	35917	37495
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:LV Networks:Public Lighting	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	200040	234218	267648	278276	284919	284919	296604	309654	323281	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:MV Substations:MV Transformers	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	40178	44326	46589	50673	51068	51068	51947	54234	56618	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:Power Plants:Electrical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Ward:Ward 10	0	0	0	0	340000	340000	170000	0	0	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:Power Plants:Electrical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Ward:Ward 4	0	0	0	0	0	0	20000	220000	229680	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:Power Plants:Electrical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Ward:Ward 5	0	0	0	0	0	0	20000	220000	229680	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Roads Infrastructure:Road Furniture:Traffic Signs	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	93111	0	0	0	0	0	0	0	0	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Pump Station:Electrical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	245052	254500	2697025	2892392	2946135	2946135	3165016	3304278	3449665	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Retiulation:Civil Structures	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1732415	1932495	1985656	2624736	2408608	2408608	2719386	2839044	2963956	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Sanitation Infrastructure:Retiulation:Pipe Work	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	782931	913699	869924	905912	913692	913692	908984	948972	990728	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Bulk Mains:Pipe Work	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	872284	972169	1095059	1122104	1138904	1138904	1133664	1183544	1235616	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Distribution:Municipal Service Connections	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	561968	592158	303362	382770	441950	441950	637308	665348	694624	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Distribution:Municipal Service Connections	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-14282	-5616	0	-4556	-4556	0	0	0	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Pump Station:Mechanical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1044958	1086822	1146792	1239853	1262633	1262633	1356433	1416119	1478429	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Water Supply Infrastructure:Water Treatment:Mechanical Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	154070	170659	185037	200978	207633	207633	199460	208270	217434	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:HV Substations:DC Systems	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	200891	221623	232945	485426	255345	255345	773929	807668	843206	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Interval Based:Electrical Infrastructure:HV Substations:MV Substation Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	159280	176280	185023	197276	202966	202966	204012	212987	222357	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Planned:Electrical Infrastructure:MV Networks:Mini-Substations	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	742541	719736	774543	797028	797028	781204	815576	851462	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:HV Substations:HV Switching-station Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	93904	100592	101673	104315	104315	105970	110628	115496	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Networks:MV Mini-substations	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	1890105	1963358	1968888	2034640	2034640	2047769	2137870	2231939	
	Vote 4 - TECHNICAL / INFRASTRUCTURE SERVICES	Operational:Maintenance:Infrastructure:Preventative Maintenance:Condition Based:Electrical Infrastructure:MV Networks:MV Mini-substations	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	-31115	0	0	0	0	0	0	
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency-Coastal Infrastructure:Promenades:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	37296	52300	52786	52786	54706	57222	59854	
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Landfill Sites:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	144497	32737	44751	42147	42990	42990	42147	42147	42147	
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Landfill Sites:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	15394	20780	21994	5000	4226	4226	5000	5000	5000	
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Waste Transfer Stations:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	51554	83599	231402	41125	241625	241625	41125	41125	41125	

### WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 5 - COMMUNITY SERVICES	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Solid Waste Disposal:Waste Transfer Stations:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	32035	0	0	40000	28999	28999	40000	40000	40000
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cemeteries/Crematoria:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	12454	1339	1662	4290	4287	4287	4488	4694	4910
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cemeteries/Crematoria:Earthworks	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	24448	35340	20350	54966	39564	39564	41394	43288	45279
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Cemeteries/Crematoria:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	93526	1300	0	20961	30789	30789	38036	39786	41615
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Centres:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	3758	183189	95952	50968	60868	60868	49203	51368	53628
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Centres:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	261	114	0	3222	3498	3498	3659	3820	3988
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Centres:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	2464	407	9018	9018	9018	9433	9848	10281
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Halls:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	485143	1015768	1480038	2540000	2453479	2453479	2692000	2744000	2796000
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Halls:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1327	6821	0	35000	35000	35000	35000	35000	35000
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Libraries:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	23380	118422	187783	370170	342688	342688	857650	895388	934785
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Parks:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	11474	20499	5505	68216	28649	28649	71354	74636	78069
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Parks:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	361984	493121	427347	543176	592175	592175	608282	636264	665530
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Parks:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	2412404	1305000	1459068	1459068	1371035	1434158	1500185
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Open Space:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1842	147592	24523	51525	51319	51319	151595	158569	165882
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Open Space:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	126856	241100	241100	241100	193141	202539	212393
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	412840	567364	951336	541136	1511875	1511875	793028	829508	867665
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Sport and Recreation Facilities:Outdoor Facilities:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	523582	781573	570616	522532	546429	546429	519248	543770	569447
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	1385	280	0	2045	2825	2825	2955	3085	3221
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	612	426	426	445	465	485
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	28144	38644	39828	40121	57796	57796	57499	59894	62377
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	11619	19131	2712	31763	23497	23497	24572	25651	26780
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Investment Properties:Revenue Generating:Unimproved Property	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	205	683	0	1965	1808	1808	1891	1974	2061
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	642672	816129	488214	727116	535707	535707	663733	691244	720019

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	397903	383784	544124	305521	328358	328358	343462	358574	374352
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:External Facilities	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	2167	1658	1658	1734	1811	1890
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2665527	3251720	4076068	3120488	3744466	3744466	3261198	3292204	3324692
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	10000	5000	5000	10460	10941	11444
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Planned:Community Assets:Community Facilities:Public Ablution Facilities:Buildings	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	143342	48939	192179	0	0	0	290000	296800	303981
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Planned:Furniture and Office Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	4506	7559	5707	5513	5513	5513	11352	12731	14172
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Planned:Furniture and Office Equipment	Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	0	4063	4063	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Preventative Maintenance:Condition Based:Furniture and Office Equipment	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2344	0	447	5235	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Preventative Maintenance:Condition Based:Transport Assets	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2868	605	8168	3557	1552	1552	1622	1693	1768
	Vote 5 - COMMUNITY SERVICES	Operational:Maintenance-Non-Infrastructure:Preventative Maintenance:Interval Based:Transport Assets	Preventative Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	26150	5000	5000	27353	28611	29927
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	15884302	30147669	33965807	22965053	23557877	23557877	21381622	21806433	22278242
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	150761865	144665078	157616601	182018481	170826544	170826544	187854022	190710762	193148627
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	4504	27123	28120	67103	67103	67469	68044	68270
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2953	105343	933284	1925593	3528528	3528528	3759144	3851690	3869080
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	0	18	18	6	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	6657	0	169517	169517	34857	36391	37991
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams-Expanded Public Works Programme:Project	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	195024	357209	329978	361283	368315	368315	36924	38549	40244
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams-Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	3894	5714	9684	19977	19977	14202	14788	15400
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams-City Cleanliness and Clean-up:Clean-up Actions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	31704	38755	77117	43055	119451	119451	54399	56790	59287
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams-City Cleanliness and Clean-up:Clean-up Actions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 6	515860	522378	545666	608378	614416	614416	62780	654986	683905
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams-City Cleanliness and Clean-up:Clean-up Actions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	19472426	21767849	22853810	23312857	23966284	23966284	24910711	26006780	27151081
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams-City Cleanliness and Clean-up:Clean-up Actions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	955	7268	8070	9175	6057	6057	10349	10806	11280
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	21949	29016	10000	7910	7910	10000	10000	10000
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Community Development:Child Programmes	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	4918	0	5800	10846	10302	10302	10776	11250	11745

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Community Development:Community Development Initiatives	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	436149	228005	108500	100394	157194	157194	414425	432660	451696
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Community Development:Disability	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	54093	7869	6330	10156	11601	11601	12135	12669	13226
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Community Development:Social Development Programme (Welfare)	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	346162	383600	282444	586318	372452	372452	556181	580650	606199
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Community Development:Youth Projects:Youth Development	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	193073	341151	376811	570291	543945	543945	616837	643977	672313
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	33120	0	0	0	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Environmental:Alien and Invasive Trees	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2623559	1837938	2081249	2247141	2541566	2541566	2350510	2458633	2571730
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Functions and Events:Special Events and Functions	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	0	22500	22500	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Sport Development:Sport Development and Sponsorships (Internal)	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	131330	131330	136500	142740	142740	142740	149306	155875	162110
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:District Initiatives and Assistance to Municipalities:Establishment of Co-operatives	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	102300	0	0	0	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Strategic Management and Governance:Develop Integrated Waste Management Plan	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	520366	546312	596731	609741	627912	627912	647386	675871	705602
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 11	46	0	0	0	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 2	1295	0	0	0	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 7	232	0	0	0	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Municipal Running Cost		An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Ward:Ward 8	1744	0	0	0	0	0	0	0	0
	Vote 5 - COMMUNITY SERVICES	Operational:Typical Work Streams:Music, Arts and Culture:Festivals	Work streams	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	120000	120000	120000	125520	131042	136283
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Coastal Infrastructure:Promenades:Earthworks	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	227967	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Coastal Infrastructure:Promenades:External Facilities	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	410307	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Structures:Civil Structures	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	10500	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Furniture:Traffic Signs	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	2539	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Roads:Pavements	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	36349843	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Storm water Infrastructure:Drainage Collection:Drainage	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	3216919	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Public Ablution Facilities:Buildings	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	386247	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	180	0	0	4239	4066	4066	4434	4533	4636
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	85611	82378	88370	104124	123174	123174	118723	122901	122901
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2609	0	3016	4135	3573	3573	4325	4516	4714
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	799	94732	0	1812	37251	37251	38965	40680	42441



# Mossel Bay Municipality – Draft Annual Budget

2026/27

WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	212437	0	385152	354978	454978	454978	393514	393514	393514
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1841564	2055351	5001752	8637816	9024036	9024036	7772794	8114797	8471848
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Municipal Offices:External Facilities	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	60247	32266	41621	54392	104367	104367	109168	113971	118986
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Other Assets:Operational Buildings:Workshops:Buildings	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	83785	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	13187	735811	14895	21200	56268	56268	58184	58715	59288
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Planned:Other Assets:Operational Buildings:Municipal Offices:External Facilities	Corrective Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Interval Based:Other Assets:Operational Buildings:Municipal Offices:Buildings	Preventative Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	521519	509862	572186	598541	597861	597861	625174	652682	681400
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Interval Based:Transport Assets	Preventative Maintenance	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	6691	5434	5434	5434	5684	5934	6195
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Municipal Running Cost		Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	25941520	33183968	32894607	33854096	33344049	33344049	34885408	36150371	37549212
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Municipal Running Cost		Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	7154200	75425374	7833074	10004509	11175808	11175808	8403162	8478195	8238718
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Municipal Running Cost		Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	3959	83775	113287	111454	113976	113976	109953	110531	110585
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Municipal Running Cost		Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	-276714	166060	167288	367877	367877	364452	363774	359349
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Municipal Running Cost		Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	19296	0	16012	16012	23656	24697	25785
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	4505	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:City Cleanliness and Clean-up:Clean-up Actions	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	48308	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Community Development:Education and Training	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	33022	0	61244	40570	32697	32697	34201	34201	34201
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Community Development:Housing Projects	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	5387118	5352062	5773683	5969105	5935433	5935433	6123665	6390001	6674292
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Expanded Public Works Programme:Project	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	139934	0	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Community Development:Housing Projects	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	6800304	15863936	15606745	52869934	42417820	42417820	12062260	13753456	13775128
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Community Development:Housing Projects	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	7320	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Community Development:Housing Projects	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	0	400000	400000	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	69	23003	576	20920	40625	40625	42494	43401	44348
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Expanded Public Works Programme:Project	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	11044	445000	0	0	0	0	0	0	0
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Human Resources:Human Resource Management	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	1213557	1292648	1326157	1338427	1379803	1379803	1419724	1482185	1547403
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Local Economic Development:Project Implementation	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	28494	0	306952	62863	75919	75919	77578	77578	77578



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WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Type	MTPD Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Local Economic Development:Project Implementation	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	770160	0	1450573	1942566	1837334	1837334	2031682	2031682	2031682
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Local Economic Development:Project Implementation	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	1930	0	3000	3000	3138	3138	3138
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Local Economic Development:Training	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	0	20880	20880	20880	21840	21840	21840
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Tourism:Tourism Development	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	25000	0	0	8449	8449	8449
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Tourism:Tourism Development	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	423054	0	275530	629171	560152	560152	657120	657120	657120
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Tourism:Tourism Service Awareness Campaign	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	6358924	0	6237080	8032000	8032000	8032000	8401472	8401472	8401472
	Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT	Operational:Typical Work Streams:Municipal Properties	Work streams	Decent employment through inclusive economic growth	Growth	To facilitate economic and tourism development to the benefit of the town and all residents	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	216857	7043	135122	229106	226697	226697	237125	247559	258451
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency:Roads Infrastructure:Road Furniture:Traffic Signs	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	2346478	1788846	2497576	3465233	2865233	2865233	3042005	3188030	3325702
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Community Assets:Community Facilities:Fire/Ambulance Stations:Buildings	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	622215	596243	368959	295000	296038	296038	291478	277319	289521
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Computer Equipment	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	808	0	0	5224	7823	7823	8266	8629	9009
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Furniture and Office Equipment	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	173930	320621	289067	244591	290917	290917	268062	275787	287921
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency:Transport Assets	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1070286	1864988	1452720	1444202	1780650	1780650	1753811	1830975	1911538
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Condition Based:Transport Assets	Preventative Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	12228	16060	21800	23493	33493	33493	32583	34016	35513
	Vote 7 - COMMUNITY SAFETY	Operational:Municipal Running Cost		All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	27862234	25654177	28503141	27527235	28058320	28058320	27216652	22278206	22487593
	Vote 7 - COMMUNITY SAFETY	Operational:Municipal Running Cost		All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	1133808	1175920	1543843	1425657	1425657	1725496	1797454	1869055
	Vote 7 - COMMUNITY SAFETY	Operational:Municipal Running Cost		All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	70242432	79894764	94665362	99786227	103377653	103377653	104695506	107953321	112006241
	Vote 7 - COMMUNITY SAFETY	Operational:Municipal Running Cost		All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	17269	102724	1380406	1742601	1742601	1740087	1741610	1742540
	Vote 7 - COMMUNITY SAFETY	Operational:Municipal Running Cost		All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	20042	0	121799	121799	5070	114662	119707
	Vote 7 - COMMUNITY SAFETY	Operational:Municipal Running Cost		All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC4 Garden Route:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	16426	0	30000	30000	0	0	0
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Capacity Building Training and Development:Leadership Development	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	5000	0	0	0	0	0
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	2751	7296	29606	7830	0	0	8158	8517	8892
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Emergency and Disaster Management:Disaster Relief	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	1840	0	0	0	0	0	0	0	0



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R thousand	Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	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 7 - COMMUNITY SAFETY	Operational:Maintenance-Non-Infrastructure:Corrective Maintenance:Emergency-Other Assets:Operational Buildings:Municipal Offices:Buildings	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	15429	8580	95140	33147	32048	32048	34671	36196	37789
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	4960	41119	34894	26100	22062	22062	22500	22500	22500
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	0	0	0	0	480000	480000	0	0	0
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency-Coastal Infrastructure:Promenades:Earthworks	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	515369	0	280288	520000	713500	713500	544597	568560	593576
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Infrastructure:Corrective Maintenance:Emergency-Coastal Infrastructure:Promenades:External Facilities	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	589729	0	55701	0	240000	240000	240000	240000	240000
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency-Community Assets:Community Facilities:Public Ablution Facilities:Buildings	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	670885	0	0	0	0	0	0	0	0
	Vote 7 - COMMUNITY SAFETY	Operational:Maintenance:Non-Infrastructure:Corrective Maintenance:Emergency-Machinery and Equipment	Corrective Maintenance	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	286043	138381	154153	307675	299675	299675	321827	335985	350768
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Environmental:Alien and Invasive Trees	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	16867	0	0	46205	46205	46205	48238	50360	52576
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Public Protection and Safety	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	3115996	3078680	3010927	3294134	3210024	3210024	3074214	3093696	3097819
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:Tourism:Tourism Projects	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	415477	302759	437488	556894	524894	524894	582510	608139	634898
	Vote 7 - COMMUNITY SAFETY	Operational:Typical Work Streams:District Initiatives and Assistance to Municipalities:Establishment of Co-operatives	Work streams	All people in South Africa are and feel safe	Inclusion and access	To provide efficient public safety and law enforcement services	Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Whole of the Municipality	0	0	17200	63548	0	0	0	0	0
	Vote 7 - COMMUNITY SAFETY	Default Transactions					Regional:Regional Identifier:Local Government by Province:Western Cape:District Municipalities:DC04 Eden:Municipalities:WC043 Mossel Bay:Administrative or Head Office (Including Satellite Offices)	-225329	-217747	0	-114400	0	0	-9338000	-4621200	-4494344
	Parent Operational expenditure							1 380 540	1 589 611	1 748 372	1 976 793	1 921 914	1 921 914	1 982 372	2 079 196	2 160 386
	Entities:															
	Entity A															
	Entity B															
	Entity Operational expenditure															
	Total Operational expenditure							1 380 540	1 589 611	1 748 372	1 976 793	1 921 914	1 921 914	1 982 372	2 079 196	2 160 386

## SECTION 20 – SERVICE LEVEL STANDARDS

### Mossel Bay Municipality (WC043) - Schedule of Service Delivery Standards

Standard	Description	Service Level
<b>Solid Waste Removal</b>		
Premise based removal (Residential Frequency)		once per week
Premise based removal (Business Frequency)		Once a week unless arrangements are made for additional collections up to a maximum of 6 times a week
Bulk Removal (Frequency)		Once a week unless arrangements are made for additional collections up to a maximum of 6 times a week
Removal Bags provided(Yes/No)		yes
Garden refuse removal Included (Yes/No)		yes
Street Cleaning Frequency in CBD		daily
Street Cleaning Frequency in areas excluding CBD		daily
How soon are public areas cleaned after events (24hours/48hours/longer)		48 hours
Clearing of illegal dumping of litter and non-bulky waste (48 hours)		48 hours
Clearing of illegal dumping of bulky waste and building rubble		2 weeks
Recycling or environmentally friendly practices(Yes/No)		yes
Licenced landfill site(Yes/No)		yes
<b>Water Service</b>		
Water Quality rating (Blue/Green/Brown/N0 drop)		SANS 241:2015
Is free water available to all? (All/only to the indigent consumers)		All residential customers
Frequency of meter reading? (per month, per year)		Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		Max 3 Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		Actual readings are always taken on a monthly basis except in cases of holiday homes where no consumption is used for long periods and actual readings can only be obtained during holiday season.
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>		
One service connection affected (number of hours)		1-8 hour
Up to 5 service connection affected (number of hours)		1-8 hours
Up to 20 service connection affected (number of hours)		3-8 hours
Feeder pipe larger than 800mm (number of hours)		All feeder pipes are smaller than 800mm
What is the average minimum water flow in your municipality?		Approximately 23Ml/day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes (Compliance to the SANS 241:2015)
How long does it take to replace faulty water meters? (days)		1-7 days after becoming aware of the faulty water meter
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		No
<b>Electricity Service</b>		
What is your electricity availability percentage on average per month?		98,92 (Average for 3 months)
Do your municipality have a ripple control in place that is operational? (Yes/No)		Yes
How much do you estimate is the cost saving in utilizing the ripple control system?		0% to Municipal peak
What is the frequency of meters being read? (per month, per year)		Monthly
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)		Monthly
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3 Months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)		0-3 hrs
Are accounts normally calculated on actual readings? (Yes/no)		Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		No
How long does it take to replace faulty meters? (days)		1 day
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		Yes
How effective is the action plan in curbing line losses? (Good/Bad)		Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)		1 day
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)		within 7 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		within 7 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		within 14 days

Standard	Description	Service Level
<b>Sewerage Service</b>	Are your purification system effective enough to put water back in to the system after purification?	No Water basic, refuse removal and sewerage 100%, water consumption 6kl and elect. 50kWh free
	To what extend do you subsidize your indigent consumers?	
	<b>How long does it take to restore sewerage breakages on average</b>	
	Severe overflow? (hours)	1-12 hours
	Sewer blocked pipes: Large pipes? (Hours)	1-12 hours
	Sewer blocked pipes: Small pipes? (Hours)	1-8 hours
	Spillage clean-up? (hours)	48 hours
	Replacement of manhole covers? (Hours)	Within 24 hours after becoming aware of the missing/broken manhole cover
	<b>Road Infrastructure Services</b>	
	Time taken to repair a single pothole on a major road? (Hours)	8 h
	Time taken to repair a single pothole on a minor road? (Hours)	4h
	Time taken to repair a road following an open trench service crossing? (Hours)	24h
	Time taken to repair walkways? (Hours)	8h
	<b>Property valuations</b>	
	How long does it take on average from completion to the first account being issued? (one month/three months or longer)	Between 4 and 6 weeks after valuation roll has been received.
	Do you have any special rating properties? (Yes/No)	Yes
	<b>Financial Management</b>	
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Not applicable
	Are the financial statement outsourced? (Yes/No)	No
	Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	No
	How long does it take for a Tax Invoice to be paid from the date it has been received?	Within 30 days of Invoice or Statement
	Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?	There is a procurement plan, but it only compile annually after the budget has been approved and before the commencement of the new financial year. The plan only includes the Capital Expenditures of all the departments.
	<b>Administration</b>	
	Reaction time on enquiries and requests?	90% within the prescribed service levels, service level days vary.
	Time to respond to a verbal customer enquiry or request? (working days)	If verbal complaints are logged onto the system and 90% of the complaints are resolved within the prescribed service level days.
	Time to respond to a written customer enquiry or request? (working days)	98% within 10 working days.
	Time to resolve a customer enquiry or request? (working days)	90% within the prescribed service level days.
	What percentage of calls are not answered? (5%,10% or more)	Less than 5%
	How long does it take to respond to voice mails? (hours)	Unknown, haven't got a system in place to monitor it.
	Does the municipality have control over locked enquiries? (Yes/No)	Yes
	Is there a reduction in the number of complaints or not? (Yes/No)	No, there is not a reduction because presently all requests/complaints are registered which was not the case in previous years.
	How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	Walk in customers, the same day, if all the relevant information is supplied.
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	There is no scheduled dates for review processes for delays. Delays, if and when they do occur, are handled and resolved immediately to avoid a repeat.

Standard	Service Level
<b>Community safety and licensing services</b>	
How long does it take to register a vehicle? (minutes)	15 minutes
How long does it take to renew a vehicle license? (minutes)	15 minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	15 minutes
How long does it take to de-register a vehicle? (minutes)	15 minutes
How long does it take to renew a drivers license? (minutes)	15 minutes
What is the average reaction time of the fire service to an incident? (minutes)	In accordance with SANS 10090 Community Protection against Fire , 15 minutes for the classification of the municipality. 98% to emergency calls. Response within 1 minute of call received.
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	The municipality does not have an ambulance service. It is operated by Provincial EMS
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	The municipality does not have an ambulance service. It is operated by Provincial EMS
<b>Economic development</b>	
How many economic development projects does the municipality drive?	15 ongoing projects Business Parks, Good Shed; Economic Development Fund; SMME Development Training & Development; Tourism Development, Mossel Bay Development Forum, Youth in Entrepreneurship (Roadshows to rural areas), Expanded Public Works Programme, Internships and Student Development; Contractor Development Programme; Stakeholders Engagements; Business Incentives for new developments; Tarka Entertainment Hub; International Relations; Oil & Gas Forum; Point Discovery Centre; Garden Route Fashion Council; Business Incubator Programme; Business Awareness Programmes; Film Promotion; Skills Indaba;
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	Not certain
What percentage of the projects have created sustainable job security?	Yes
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes
<b>Building control</b>	
Approval of Building Plans	Approval or notification of outstanding information being sent to owner within 30 days for plans less than 500M2 and 60 days for plans in excess of 500M2 after building plan application being submitted.
<b>Other Service delivery and communication</b>	
Is a information package handed to the new customer? (Yes/No)	Yes
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes ( Public Meetings on IDP and Budget Consultation and Ward Councilor Reportback meetings).
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

## SECTION 21 – MUNICIPAL MANAGER’S QUALITY CERTIFICATE

I, C Puren, municipal manager of Mossel Bay Municipality, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003, and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of Mossel Bay Municipality.



Accounting Officer: Mossel Bay Municipality (WC043)

# ANNEXURE A – TARIFF LIST

# **ANNEXURE B – BUDGET RELATED POLICIES**

# ANNEXURE C – DETAIL CAPITAL PLAN

# ANNEXURE D – mSCOA IMPLEMENTATION PLAN