# OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

DRAFT MTREF BUDGET: 2023/2024 - 2025/2026

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

2.7 MAR 2023

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# **Glossary**

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

Allocations - Money received from Provincial and National Treasury.

Budget - The financial plan of a municipality.

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

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

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

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

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

GDFI - Gross Domestic Fixed Investment

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



ICT - Information Communication Technology

IDP - Integrated Development Plan. The main strategic planning document of a

municipality.

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

MBBR - Municipal Budget Reporting Regulations

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of

legislation relating to municipal financial management.

MTREF - Medium Term Revenue and Expenditure Framework as prescribed by the

MFMA sets out indicative revenue and projected expenditure for the budget year plus

two outer financial years to determine the affordability level.

**ODM** – Overberg District Municipality

Operating Expenditure - Spending on the day to day expenses of a municipality such

as general expenses, salaries & wages and repairs & maintenance.

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

TMA - Total Municipal Account

SDBIP - Service Delivery Budget Implementation Plan. A detailed plan comprising

quarterly performance targets and monthly budget estimates.

Strategic Objectives - The main priorities of a municipality as set out in the IDP

Budgeted spending must contribute towards achievement of these strategic objectives.

Vote - One of the main segments into which a budget is divided, usually at department

level.

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# PART 1 - ANNUAL BUDGET

## 1. Mayors Report

It is with great concern that I present the 2023/2024 Medium Term Expenditure Framework to the Council for consideration.

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

Unfortunately, I must report that the municipality is moving into a dire financial position and unless drastic measures, including assistance from authorities are being taken, the municipality's sustainability is in serious doubt.

As depicted from the budget presented to Council, the municipality will realise a deficit budget of R3.532 million for the current financial year, while this shortfall will grow in the medium term to R7.749 (24/25) and R4.065 (25/26) also illustrated in the budget document. The current situation will have to be turned around soon, since the municipality which budget for shortfalls can fund these from their accumulative surpluses, however looking at the cash reserves in schedule A7, it is evident that the funds accumulated, will not last with the trend of funding required.

Although no municipality is allowed to approve a budget which is not cashed back, I think the time has come for the municipality to realise the seriousness of the situation. Provincial and National Treasury is already informed regarding the shortage allocated to ODM, and that the services we render depend upon funding allocated. With no intervention from these stakeholders, we are heading in the wrong direction. ODM is currently not generating sufficient funds to meet its operating requirements as will be illustrated in the document below. This situation is not a new one, hence has been with the municipality for several years, various initiative throughout the period assisted the municipality to continue however non was sufficient to ensure the long-term continuation of the municipality.

The Capital programme of the municipality is funded through cash surpluses accumulated in a CRR (Capital Replacement Reserve). Funding for these assets have been collects by means of selling properties not used for service delivery in the municipality. Capital projects will also be declining in future if the surpluses of the municipality need to be utilised for the operating deficit instead of allocations towards capital projects.

The municipality is currently in a peculiar position due to its financial constraints. Capital is required for expansion and rendering of services on **evergees busing municipality** funding sources are identified to acquire capital, services the longer term, services may not be delivered.

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Since a large portion of revenue is derived from Government Grants and Subsidies and limited revenue sources are available to explore in the municipalities mandated functions, drastic curbing on spending or alternative resources will be required, alternatively grant dependency will have to increase and will be inevitable.

The municipality's employee costs amount to the largest operational expense, and one of the main concerns going forward. However, the staff compliment already has a large amount of unfunded vacancies, the cost and continuous increases in the employee cost can ruin the municipality going forward or the ability of paying salaries might occur.

Overall, the picture for the future is not favourable, however the administration and Council is continuously identifying and investigating alternative initiatives and exploring new ideas to assist in alleviating the current situation and would not stop doing so until success is achieved. Various sessions and the compilation of a revenue revival strategy is already activated and continuous work on these is executed continuously.

Executive Mayor Alderman AE Franken

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### 2. Resolutions



#### MTREF BUDGET 2023/2024

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

#### RECOMMENDATION:

That Council approves the following:

- 1. That the consolidated Draft budget of R273 229 238 consisting of an Operating budget of R276 761 029 (resulting in a deficit of R3 532 193 after tariff increases) and a Capital budget of R 5 771 000 and budgeted cash flows, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2023/2024 financial year as well as the medium term (indicative) budgets for the 2024/2025 and 2025/2026 financial years.
- 2. That the Integrated Development Plan and related documents and any amendments thereto, be approved when tabled in alignment with the final budget.
- 3. That the Spatial Development Framework and any amendments thereto when tabled for the new financial year, be noted.
- That the tariffs as per tariff list be approved.
- That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document be approved.
- That the measurable performance objectives for 2023/2024 for operating revenue by source and by vote be approved.
- 7. That the following budget related policies be reviewed and submitted for approval together with the final budget submission:
  - 4.1 Asset Management Policy;



- 4.2 Borrowing Policy;
- 4.3 Budget Policy;
- 4.4 Cash management and investment Policy;
- 4.5 Cost containment Policy
- 4.6 Credit control and debt collection Policy;
- 4.7 Customer Care Policy;
- 4.8 Demand Management Policy;
- 4.9 Funding and reserves Policy;
- 4.10 Infrastructure Investments and Capital Projects Policy;
- 4.11 Infrastructure Procurement and Delivery Policy;
- 4.12 Liquidity Policy;
- 4.13 Long Term Financial Planning Policy;
- 4.14 Management and Administration of Immovable Policy;
- 4.15 Payroll Management & Administration Policy;
- 4.16 Preferential procurement Framework Policy;
- 4.17 Supply Chain Management Policy;
- 4.18 Tariff policy;
- 4.19 Travel and Subsistence Policy; and
- 4.20 Virement Policy.

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# 3. Executive Summary

The Municipality's 2023/2024 Draft Consolidated budget amounts to R 273 229 238 consisting of an Operating budget of R276 761 431 (resulting in a deficit of R3 532 193 after proposed tariff increases) and a Capital budget of R5 771 000.

The MTREF Budget position projection will be as follows for next three years resulting in a deficit for all three years:

#### MTREF Budget Position

DEPARTMENT	Draft Budget 2023/24	Draft Budget 2024/25	Draft Budget 2025/26		
Committee, Records & Councillor Support	(3 479 418)	(3 683 361)	(3 875 192)		
Community Services Support	(752 639)	(789 284)	(830 607)		
Corporate Support	(4 406 648)	(4 249 097)	(4 477 925)		
Council Expenditure	6 932 808	6 643 575	6 637 691		
Emergency Services	(34 320 878)	(33 844 104)	(35 746 873)		
Environmental Management	(3 276 974)	(3 468 286)	(3 679 566)		
Executive (Community Services)	(1 416 856)	(1 487 166)	(1 580 250)		
Executive (Corporate Services)	(1 325 013)	(1 367 477)	(1 445 908)		
Executive (Finance)	(1 305 041)	(1 368 685)	(1 453 680)		
Executive (Municipal Manager)	(1 440 731)	(1724241)	(1 827 662)		
Executive Support	(772 199)	(820 484)	(869 629)		
Expenditure	(3 065 418)	(3 191 425)	(3 321 229)		
Financial Services	71 895 261	76 141 409	77 399 419		
Financial Support	(421 383)	(449 776)	(477 680)		
Human Resources	(4 548 717)	(4 380 775)	(4 617 780)		
ldp & Communication	(1 618 057)	(1 711 157)	(1 815 825)		
Information Services	(2 773 200)	(2 652 720)	(2 754 240)		
Internal Audit	(1 982 954)	(2 080 654)	(2 191 926)		
Led, Tourism, Resorts & Epwp	2 979 439	(3 435 111)	4 354 876		
Municipal Health	(17 489 313)	(18 580 983)	(19 740 136)		
Performance & Risk Management	(1 488 229)	(1 571 586)	(1 667 490)		
Revenue	10 000	13 000	13 000		
Solid Waste	4 156 538	4 149 063	3 984 474		
Supply Chain Management	(3 622 571)	(3 839 894)	(4 080 429)		
SURPLUS/(DEFICIT)	(3 532 193)	(7 749 221)	(4 064 566)		

#### Proposed Tariff Increases

MFMA NT Budget Circular 123 issued on 3 March 2023 provided guidelines as follows ► 5.1 Maximising the revenue generation of the municipal squerity NUNICIPALITY

5.4 Setting cost-reflective tariffs

► 5.9 Credibility of Revenue in section 5:

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

- KWK Landfill site which tariffs are determined according to a cost tariff module to which the LM's agreed
- Fire service contributions from Theewaterskloof LM, Cape Agulhas LM and Swellendam LM escalating according to agreements.
- Roads Agency fee determined according to Memorandum of Agreement

#### A synopsis on the proposed tariff increases include:

- 1. Firefighting = Majority 7% cost adjustment with exceptions towards fuel related expenditure
- 2. Additional = 6% inflation related
- 3. Environmental = cost reflective
- 4. Municipal Health = cost reflective and new categories implemented
- 5. Roads = 7%
- 6. Waste at KWK = Cost as per agreement
- 8. Uilenkraalsmond resort = 7% and cost reflective regarding administrative costs
- 9. Die Dam resort = 7%

Additional revenue streams have been investigated/identified and will form part of the new tariff structures. See draft tariff structures attached to the draft budget document.

Areas for additional income identified Includes:

- Municipal Health Services
- Emergency Services
- Finance interest on arrears

\*Some identified revenue avenues will be investigated regarding the feasibility thereof

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#### Operational Expenditure

The MTREF Operational Expenditure over the next three years are projected as follows using the CPI Inflation indicators provided by National Treasury, expect where specific contract agreements exist with escalation clauses - Current 6.9% Estimate - 2022/23

#### CPI Inflation forecast

2023/24

5.3%/

2024/25

4.9%

2025/26

4.7%

#### OPERATIONAL EXPENDITURE

DEPARTMENT	Draft Budget 2023/24	Draft Budget 2024/25	Draft Budget 2025/26
Committee, Records & Councillor Support	3 479 418	3 683 361	3 875 192
Community Services Support	752 639	789 284	830 607
Comprehensive Health	181 927	193 570	205 572
Corporate Support	4 431 848	4 274 297	4 503 125
Council Expenditure	7 836 757	8 285 501	8 748 023
Emergency Services	39 628 924	39 471 232	41 706 330
Environmental Management	3 400 974	3 597 286	3 813 566
Executive (Community Services)	1 416 856	1 487 166	1 580 250
Executive (Corporate Services)	1 325 013	1 367 477	1 445 908
Executive (Finance)	1 305 041	1 368 685	1 453 680
Executive (Municipal Manager)	1 940 731	1 724 241	1 827 662
Executive Support	772 199	820 484	869 629
Expenditure	3 065 418	3 191 425	3 321 229
Financial Services	22 570 739	21 293 591	22 410 581
Financial Support	421 383	449 776	477 680
Human Resources	4 548 717	4 380 775	4 617 780
ldp & Communication	1 618 057	1 711 157	1 815 825
Information Services	2 773 200	2 652 720	2 754 240
Internal Audit	1 982 954	2 080 654	2 191 926
Led, Tourism, Resorts & Epwp	17 150 061	16 086 861	16 711 924
Municipal Health	18 509 313	19 600 983	20 760 136
Performance & Risk Management	1 488 229	1 571 586	1 667 490
Revenue	20 000	20 000	22 000
Roads Function	122 375 000	128 695 313	133 071 429
Solid Waste	10 143 462	10 870 937	11 655 526
Supply Chain Management	3 622 571	3 839 894	4 080 429
TOTAL OPERATIONAL EXPENDITURE	276 761 431	283 508 259	296 417 737

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

#### OPERATIONAL REVENUE

DEPARTMENT	Draft Budget 2023/24	Draft Budget 2024/25	Draft Budget 2025/26
Comprehensive Health	181 927	193 570	205 572
Corporate Support	25 200	25 200	25 200
Council Expenditure	14 769 565	14 929 076	15 385 714
Emergency Services	5 308 046	5 627 129	5 959 456
Environmental Management	124 000	129 000	134 000
Executive (Municipal Manager)	500 000		
Financial Services	94 466 000	97 435 000	99 810 000
Led, Tourism, Resorts & Epwp	20 129 500	12 651 750	21 066 800
Municipal Health	1 020 000	1 020 000	1 020 000
Revenue	30 000	33 000	35 000
Roads Function	122 375 000	128 695 313	133 071 429
Solid Waste	14 300 000	15 020 000	15 640 000
TOTAL OPERATIONAL REVENUE	273 229 238	275 759 038	292 353 171

#### Equitable Share

The equitable share allocation will increase as follows over the medium term

Financial Year	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Equitable Share	R23 056 000	R25 855 000	R27 176 000	R28 671 000	R27 141 000
% Increase	ad minister of	12.14%	5.11%	5.50%	-5.34%
RSC Levies Replacement	R54 319 000	R55 631 000	R57 261 000	R59 830 000	R63 410 000
% Increase		2.42%	2.93%	4.49%	5.98%
Total ES Allocation	R77 375 000	R81 486 000	R84 437 000	R88 501 000	R90 551 000
% Increase		5.31%	3.62%	4.81%	2.32%
Additional in R value	0	R4 111 000	R2 951 000	R4 064 000	R2 050 000

#### MTREF Revenue

Total operating revenue impact, breakdown as follows:

	DEPARTMENT	Draft Budget 2023/24	Adjustment Budget 2022/23	% Change
	Comprehensive Health	181 927	181 800	0.07%
	Corporate Support	25 200	25 200	0.00%
	Council Expenditure	14 769 565	11 597 174	27.35%
	Emergency Services	5 308 046	4 849 717	9.45%
	Environmental Management	124 000	121 000	2.48%
	Executive (Municipal Manager)	500 000	500 000	0.00%
	Financial Services	94 466 000	96 494 861	-2.10%
	Led, Tourism, Resorts & Epwp	20 129 500	18 777 500	7.20%
	Municipal Health	1 020 000	2 450 000	-58.37%
	Revenue	30 000	31 500	-4.76%
	Roads Function (Nitral)	122 375 000	113 498 250	7.82%
OVERBERG	Revenue Roads Function No. 1972 Solid Wasterval's DAG X22 TOTAL OREBATIONAL REVENUE	14 300 000	12 600 000	13.49%
26 LONG ST	TOTAL ORGANIONAL REVENUE	273 229 238	261 127 002	4.63%

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Primary Operating Budget revenue- and expenditure categories reflect the following year-on-year budget value increases (estimated 2023/24 vs. adjusted 2022/2023 budget):

#### **Budget position**

#### Function:

		Adjustment Budget	
DEPARTMENT	Draft Budget 2023/24	2022/23	% Change
Committee, Records & Councillor Support	(3 479 418)	(3 383 047)	2.85%
Community Services Support	(752 639)	(593 567)	26.80%
Comprehensive Health		1 299	-100.00%
Corporate Support	(4 406 648)	(2 275 645)	93.64%
Council Expenditure	6 932 808	3 644 190	90.24%
Emergency Services	(34 320 878)	(33 379 764)	2.82%
Environmental Management	(3 276 974)	(3 388 682)	-3.30%
Executive (Community Services)	(1 416 856)	(1 459 763)	-2.94%
Executive (Corporate Services)	(1 325 013)	(1 302 769)	1.71%
Executive (Finance)	(1 305 041)	(1 319 724)	-1.11%
Executive (Municipal Manager)	(1 440 731)	(1 423 149)	1.24%
Executive Support	(772 199)	(727 969)	6.08%
Expenditure	(3 065 418)	(3 217 544)	-4.73%
Financial Services	71 895 261	73 645 235	-2.38%
Financial Support	(421 383)	(399 107)	5.58%
Human Resources	(4 548 717)	(4 087 761)	11.28%
ldp & Communication	(1 618 057)	(1 556 756)	3.94%
Information Services	(2 773 200)	(3 398 499)	-18.40%
Internal Audit	(1 982 954)	(1879997)	5.48%
Led, Tourism, Resorts & Epwp	2 979 439	797 923	273.40%
Municipal Health	(17 489 313)	(15 620 019)	11.97%
Performance & Risk Management	(1 488 229)	(1 541 946)	-3.48%
Revenue	10 000	(27 200)	-136.76%
Roads Function	-	60 984	-100.00%
Solid Waste	4 156 538	2 655 365	56.53%
Supply Chain Management	(3 622 571)	(3 305 312)	9.60%
SURPLUS/(DEFICIT)	(3 532 193)	(3 483 224)	1.41%

#### Operating per department (Revenue)

	DEPARTMENT	Draft Budget 2023/24	Adjustment Budget 2022/23	% Change
	Administrative and Corporate Support	25 200	25 200	0.00%
	Biodiversity and Landscape	124 000	121 000	2.48%
	Finance	94 496 000	96 526 361	-2.10%
	Fire Fighting and Protection	5 308 046	4 849 717	9.45%
	Health Services	1 201 927	2 631 800	-54.33%
	Mayor and Council	14 769 565	11 597 174	27.35%
	Municipal Manager, Town Secretary and Chief Executive	500 000	500 000	0.00%
	Recreational Facilities	20 129 500	18 777 500	7.20%
	RoadsCIDALITY	122 375 000	113 498 250	7.82%
	Roads  ROTORIGATE DISPOSAL (Landon Sites)  ROTORIGATE DISPOSAL REVENUE	14 300 000	12 600 000	13.49%
OVERBERG	POTAL PARTITIONAL REVENUE	273 229 238	261 127 002	4.63%

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#### Operating per department (Expenditure)

OPERATIONAL EXPENDITURE

DEPARTMENT	Draft Budget 2023/24	Adjustment Budget 2022/23	% Change
Administrative and Corporate Support	14 620 427	12 300 768	18.86%
Biodiversity and Landscape	3 400 974	3 509 682	-3.10%
Corporate Wide Strategic Planning (IDPs, LEDs)	1 618 057	1 556 756	3.94%
Finance	25 656 157	26 125 870	-1.80%
Fire Fighting and Protection	39 628 924	38 229 481	3.66%
Governance Function	1 982 954	1 879 997	5.48%
Health Services	18 691 240	18 250 520	2.41%
Human Resources	4 548 717	4 087 761	11.28%
Information Technology	2 773 200	3 398 499	-18.40%
Mayor and Council	7 836 757	7 952 984	-1.46%
Municipal Manager, Town Secretary and Chief Executive	2 712 930	2 651 118	2.33%
Recreational Facilities	17 150 061	17 979 577	-4.61%
Roads	122 375 000	113 437 266	7.88%
Solid Waste Disposal (Landfill Sites)	10 143 462	9 944 635	2.00%
Supply Chain Management	3 622 571	3 305 312	9.60%
TOTAL OPERATIONAL EXPENDITURE	276 761 431	264 610 226	4.59%

#### Operating Revenue by Item (Excluding Roads)

Revenue by Source		Adjustment Budget 2022/23		Draft Budget 2023/24		Draft Budget 2024/25		Draft Budget 2025/26	
Service charges - Electricity	R	200 000.00	R	200 000.00	R	210 000.00	R	220 000.00	
Service charges - Waste Water Management	R	600 000.00	R	600 000.00	R	630 000.00	R	660 000.00	
Service charges - Waste Management	R	13 272 000.00	R	15 000 000.00	R	15 750 000.00	R	16 400 000.00	
Agency services	R	11 597 174.00	R	12 769 565.00	R	13 429 076.00	R	13 885 714.00	
Interest earned from Receivables	R	(4)	R	50 000.00	R	55 000.00	R	60 000.00	
Interest earned from Current and Non Current Assets	R	2 750 000.00	R	3 250 000.00	R	3 250 000.00	R	3 250 000.00	
Rental from Fixed Assets	R	12 925 000.00	R	13 825 000.00	R	14 755 000.00	R	15 185 000.00	
Licence and permits	R	1 000 000.00	R	1 000 000.00	R	1 000 000.00	R	1 000 000.00	
Operational Revenue	R	10 345 917.00	R	10 145 746.00	R	2 137 078.76	R	10 391 456.49	
Transfer and subsidies - Operational	R	92 688 661.00	R	92 013 927.00	R	94 347 570.33	R	96 729 571.69	
Transfers and subsidies - Capital	R	2 250 000.00	R		R		R		
Gains on disposal of Assets	R	5(4)	R	2 000 000.00	R	1 500 000.00	R	1 500 000.00	
	R	147 628 752.00	R	150 854 238.00	R	147 063 725.09	R	159 281 742.18	

#### Expenditure category increases (Excluding Roads)

Total Operating Expenditure is anticipated to increase by 2% breakdown as follows:

	Expenditure by Type	Ad	ustment Budget 2022/23	Draf	ft Budget 2023/24	Draf	t Budget 2024/25	Draf	t Budget 2025/26
	Employee related costs	R	85 400 724.00	R	88 067 327.00	R	93 279 968.77	R	99 030 558.78
	Remuneration of councillors	R	6 425 617.00	R	6 339 757.00	R	6 745 501.45	R	7 163 722.54
	Bulk purchases - electricity	R	250 000.00	R	200 000.00	R	210 000.00	R	220 000.00
	Inventory consumed	R	5 414 312.00	R	4 790 200.00	R	4 910 650,00	R	5 086 850.00
	Debt impairment	R	100 000.00	R	100 000.00	R	100 000.00	R	100 000.00
	Depreciation and amortisation	R	3 625 515.00	R	3 653 586.43	R	3 679 854.00	R	3 708 918.00
	Interest	R	3 008 417.00	R	2 433 186.00	R	2 684 841.00	R	2 962 559.00
	Contracted services Transfers and supplied PALITY DISARIONAL SOSIATE BAG X22 REET / PRIVATE BAG X22 EDASDORP 7280	R	23 109 643.00	R	28 006 289.00	R	21 890 930,38	R	23 027 375.20
	Transfers and published 177	R	2 799 000.00	R		R		R	
PRERG	DISPLATIONAL COSTATE BAG A	R	21 039 732.00	R	20 796 086.00	R	21 311 199.98	R	22 046 324.62
OVERBEIN	REET PRIVATORO	R	151 172 960.00	R	154 386 431.43	R	154 812 945.58	R	163 346 308.13

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# Employee Related Cost – (Still to be finalised – Await final communication from bargaining Council) - Preliminary

The South African Local Government Bargain Council Circular notice for 2023 on the annual increases in terms of the collective wage agreement is still to be published

In view of this delay, National Treasury advised municipalities as follows:

"In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 (5.4 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023) and 2024 (4.8 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023). The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI."

In terms of the Upper limits for Senior Managers, a draft notice was published on 7 March 2023 which indicate a 3% cost of living adjustment for the 2022/23 municipal financial year. This was used as provision for the next financial year.

The effect on the Budget if 5.4% (NT-CPI) is allowed for increments in addition to, a notch increase provision of 1.5% added to the accumulated amount (including critical vacancies will result in a total cost of **R88 067 327** (excluding Roads Agency) and including a 3% increase on the Sect 57 appointee's employee cost.

The amount had been calculated as follows:

Staff Base Cost - Feb 2023		R73 891 787
Officials Notch Increase	1.5%	R956 633
Officials Annual Increase	5.4%	R3 443 810
Directors/Sect 57 Increase	3.0%	R145 181
Official Acting/Extra Duty	Ad-hoc	R352 777
Total Filled positions - Funded		R78 790 188
Vacancies - Committed	9 posts	R2 953 199
Vacancies - Critical New	6 posts	R1 749 591
TOTAL ODM Pay roll Budget		R83 492 978
ODM Non-cash provisions		R4 574 349
TOTAL ODM Employee cost		R88 067 327
Road Agency Employee cost		R50 645 000
TOTAL EMPLOYEE COST BUDGET		R138 712 327

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Normally municipalities that cannot afford to implementation on salaries, may in terms of Clause 15 of the 3-year Agreement, apply for exemption. Municipalities that want to apply for exemption are requested to inform SALGA of such a decision as soon as possible, but not later than 31 May 2023.

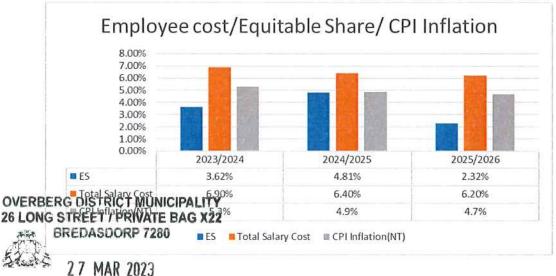
The Budget Steering committee could consider the above and after assessing all the budget needs to provide for an efficient service delivery, a 1.5% adjustment for notch increases and medical will be accommodated.

#### Remuneration of Councillors

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

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







#### CAPITAL BUDGET

The ODM funding and reserve policy determines as follows:

#### 6.5.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

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

#### **Own Contributions**

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

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

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

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

It is anticipated that at the end of 30 June 2023, an amount of R5 771 000 reflected in the AFS as Net Cash available for operating activities in the Cashflow statement be moved to the CRR. In general gains from sale of land are also to be transferred to the CRR which could be used to fund acquisition of further assets.

The Capital Programme over the MTREF period will be funded as per table below

TYPE	FUNDING SOURCES	Draft BUDGET 2023/24
1	CAPITAL REPLACEMENT RESERVE	R5 771 000
2	REVENUE	RO
3	EXTERNAL LOANS	RO
4	GRANTS	RO
5	PRIVATE CONTRIBUTIONS	RO
DESCRIPTION OF THE PARTY OF THE	TOTAL, ITY	R5 771 000

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# 4. Budget Tables

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

TABLE A1 – Budget Summary

Description	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		I	edium Term i nditure Frame	
	Audited	Audited	Audited	lanigino	Ad]usted	Full Year	Pre-audit		Budget Year	
R thousands	Ottleome	Dutcome	Outcome	Budgel	Budgel	Forecast	outcome	2023/24	1 2024/25	+2 2025/26
Financial Performance	· · · · · · · · · · · ·			-						
Property rates	- 1	-	-	-	-	-	-	-	-	-
Service charges	11 704	12 130	10 091	13 572	14 072	14 072	14 072	15 800	16 590	17 280
Investment reverse	1 899	2 287	2 558	2 000	2 750	2 750	2 750	3 250	3 250	3 250
Fransfer and oabsides - Operational Other own revealle	169 660	207 200	202 394	197 193	206 187	206 187	206 187	214 389	223 043	229 801
	37 649	31 169	52 779	40 675	35 868	35 858	35 868	39 790	32 876	42 022
Total Revenue (excluding capital transfers and	220 932	252 787	267 821	253 440	258 877	258 877	258 877	273 229	275 759	292 353
contributions)	113 215	116 527	122 755	135 932	133 108	133 108	f33 108	138 712	148 346	150 070
Employ ee costs Remuneration of collectifors	6 197	5 852	5 872	6 166	6 426	5 425	733 106 5 426	6340	6 746	156 623 7 864
Repreciation and amortisation	3 573	3 831	3 575	3 626	3 626	3 626	3 626	3 654	3 680	3 709
Finance charges	3 860	3 448	3 492	3 329	3 289	3 289	3 289	2 753	3 015	3 303
Inventory consumed and bulk purchases	42 712	57 124	50 845	46 862	55 961	55 961	55 961	62 521	65 073	66 500
Transfers and subsidies	_	68¢	399	_	2 799	2 799	2 799	_	-	_
Officer ex penditure	45 833	53 262	57 508	57 432	59 402	59 402	59 402	62 781	56 648	59 120
Total Expenditure	215 390	240 723	244 445	253 346	264 610	264 610	264 610	276 761	283 508	296 418
Surplus/(Deficit)	5 541	12 064	23 377	94	(5 733)	(5 733)	(5 733)	(3 532)	(7 749)	(4 065
Transfers and subsidies - capital (monetary										
allocations)	691	1614	1 116	_	2 250	2 250	2 250	_	_	_
Transfers and subsidies - capital (in-kind)	- 1	667	980	-	-	**	-	-	-	
Surplus/(Deficit) after capital transfers &	6 233	14 345	25 472	94	(3 483)	(3.483)	(3 483)	(3 532)	(7 749)	4 065
contributions					` '		, .	l ` '		
Share of Surplus/Deficit attributable to Associate	] _ [	_	_	_	_	_	_	_	_	_
Susplus/(Deficit) for the year	6 233	14 345	25 472	94	(3 483)	(3 483)	(3 483)	(3 532)	(7 749)	(4 065
Capital expenditure & funds sources		71010	20 172		(3 103)	. (5 355)	(5 100)	(0.002)	(1.770)	(100
Capital expenditure	2 998	5 036	9 537	10 274	t5 320	15 320	15 320	5771	536	2 551
Transfers recognised - capital	691	2 886	1 116	-	2 250	2 250	2 250	-	-	-
BottoWing	-	-	2 948	39	4 900	4 900	4 900	-	-	-
Internally generated tunds	2 307	2 151	5 474	10 235	8 170	18 170	8 f70	5 771	536	2 551
Total sources of capital funds	2 998	5 036	9 537	10 274	t5 320	15 320	15 320	5 771	536	2 551
Financial position Total current assets	55 020	78 697	77 795	58 057	58 544	58 544	58 544	50 661	44 686	38 815
Total non-current assets	97 826	102 653	106 601	155 234	119 434	119 434	719 <b>43</b> 4	123 021	121 439	121 943
Total current Habilities	34 433	42 359	27 202	42 780	25 966	25 965	25 865	26 214	27 611	23 490
Total non-current liabilities	71 434	77 668	70 399	75 591	68 699	68 699	68 699	67 687	66 482	69 301
Community Wealth/Equity	46 979	61 324	86 796	54 919	83 313	83 313	83 313	79 780	72 031	67 967
Cash flows	1								<u>:                                    </u>	<del> </del>
Net cash from (used) operating	4 072	26 079	(2 899)	3 958	6 604	6 604	6 604	1 125	(2.369)	f 555
Net cash from (used) investing	(3 001)	(3 701)	(4 305)	{7 774}	(3.320)	(3.320)	(3 320)	(3 771)	964	(1 051
Net cash from (used) financing	(2 872)	(2 949)	(3 939)	(3 684)	(4 631)	(4 631)	(4 631)	(5 365)		(6.519
Cashicash equivalents at the year and	36 647	56 076	44 932	44 880	43 585	43 585	43 585	35 575	29 464	23 449
Cash backing/surplus reconciliation	1					-				
Cash and investments available	114 920	129 386	133 087	131 953	131 451	131 451	t31 <b>4</b> 51	125 574	116 337	109 179
Application of cash and investments	6 196	13 456	1 830	2 264	1 263	1 263	1 151	2 013	3 970	3 744
Balance - surptus (shordell)	108 724	115 930	131 257	129 689	130 188	130 188	130 300	123 561	112 366	105 435
Asset management	1									}
Asset register summary (MDV)	78 813	79 720	84 409	90 339	98 104	96 104	98 221	95 977	93 92D	ļ -
Depreciation	3 573	3 831	3 575	3 626	3 626	3 626	3 654	3 680	3 709	-
Renewal and Upgrading of Existing Assets	† 128	375	4 613	5 155	6 988	6 988 0 647	3 141	216	276	-
Repairs and Maintenance	8 550	9 324	10 663	8 451	9 547	9 547	9 675	9914	10 466	-
Free services	1									
Cost of Free Basic Services provided		-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	AVE-	-	L	-	-	-
Households below minimum service level					OVER	REEG	DISTRI	ст или	VICIPAL	ITY
Waler:	- "	-	-	-	26 : 70	NG ST	beer"	PRIVAT		-
Sanitation/sewerage:	-	-	-	-	~,,	7 V U J I	NEGE 1 4	LICIVALI	EBAG	X22 -
Energy:	-	-	-	-	₹ <b>7</b> .	BRE	DASD	DRP 72	BO ~	_
Refuse:		-	-	- :	- April 1		- '	" · <del>-</del>		

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TABLE A2 – Budget Financial Performance (Standard Classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Cur	rent Year 2022	123		ledium Term I enditure Framo	
R thousand	1	Audited	Audited	Audited	Original	Adjusted	Full Year	ı	Budget Year	
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2023/24	+1 2024/25	+2 2025/26
Revenue - Functional										
Governance and administration		91 004	97 858	116 720	104 390	108 649	108 649	109 791	112 422	115 256
Executive and council		10 385	11 343	23 225	14 651	12 097	12 097	15 270	14 929	15 38
Finance and administration		80 619	86 515	93 494	89 739	96 552	96 552	94 521	97 493	99 87(
internal audit		-	-	-	-	- }	-	-	-	-
Community and public safely	İ	19 394	20 907	22 444	28 255	26 259	26 259	26 639	19 492	28 25
Community and social services		-	-	-	-	- }	-	-	-	-
Sport and recreation		15 651	15 767	16 771	18 274	18 778	18 778	20 130	12 652	21 06
Public safety		3 447	4 701	5 265	5 850	4 850	<b>4</b> 850	5 308	5 627	5 95
Housing		-	-	-	-	- ]	-	-	-	-
Health		296	440	409	4 132	2 632	2 632	f 202	1 214	1 22
Economic and environmental services		98 284	124 451	119 273	108 895	113 619	113 619	122 499	128 824	133 20
Planning and development		- }	-	- 1	-	-	_	-	-	-
Road transport		98 189	124 451	119 273	108 781	113 498	113 498	122 375	128 695	133 07
Environmental protection		95	-		114	121	121	124	129	134
Trading services		12 941	11 851	11 480	11 900	12 600	12 600	14 300	15 020	15 64
Energy sources		-	_	_	-	-		-	_	-
Water management			_	_	-	-	_	_	_	_
Waste water management		_ !	_	_	_	_		_	_	_
Waste management		12 941	11 851	f1 480	11 900	12 600	12 600	14 300	15 020	15 64
Other	4		**	-	-	_	_	_	_	_
Total Revenue - Functional	2	221 623	255 068	269 917	253 440	261 127	261 127	273 229	275 759	292 35
Expenditure - Functional	Ì									
Governance and administration		45 125	48 079	52 882	57 322	61 782	61 702	63 754	63 281	66 67
Executive and council		f0 360	9 939	12 403	10 407	10 604	10 604	10 550	10 830	11 44
Finance and administration		33 439	36 702	38 959	45 035	49 218	49 21B	51 221	50 370	53 04
Internal audit		1 325	1 438	1 520	1880	1 880	1 680	1 983	2 081	2 19
Community and public safely		60 207	63 338	65 933	73 563	74 460	74 460	75 470	75 353	79 38
Community and social services	1	_	_	_			_	_	-	
Sport and recreation		16 714	t6 235	15 682	16 623	17 980	17 980	17 150	16 087	16.71
Public safety	İ	29 243	32 600	34 739	36 168	38 229	38 229	39 629	39 471	41 70
Housing		-		_	_			_		-
Health		14 250	f4 503	15 512	20 773	18 251	18 251	18 691	19 795	20 96
Economic and environmental services		101 563	120 306	115 567	113 424	118 504	118 504	127 394	134 084	138 70
Planning and development	!	1 253	1 323	769	1 391	1 557	1 557	f 618	1711	1 81
Road transport	İ	98 015	116 782	111 803	108 781	113 437	113 437	122 375	128 695	133 07
Environmental protection		2 295	2 201	2 995	3 252	3 510	3 510	3 401	3 597	381
Trading services		8 495	9 001	10 062	9 037	9 945	9 945	10 143	10 871	11 65
Energy sources		-	3 001	10.002	700	3 240		_	-	-
Water management		_	_	_	_	_	_	_	_	_
Waste water management		_	_	_	_	_	_	_	_	
Waste management		- 8 495	9 001	10 062	9 037	9 945	9 945	10 143	10 871	11 65
Other	4	G 449	5 001	10 002	3 031	3 340 -	3 340	SU 143	10071	1100
Total Expenditure - Functional	3	215 390	240 723	244 445	253 346	264 618	264 610	276 761	283 508	296 41
<u> </u>										
Surplus/(Deficit) for the year		6 233	14 345	25 472	94	(3 483)	(3 483)	(3 532)	(7 749	(4 06

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

Vote Description	Ref	2019/20	2020/21	2621/22	Cur	rent Year 2022	/23		ledium Term R inditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	11						······			
Vote 1 - Municipal Manager	}	10 533	11 540	23 460	14 651	12 097	12 097	15 270	14 929	15 386
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		48	34	30	30	25	25	25	25	25
Vole 4 - Finance		80 422	86 284	93 230	89 709	96 526	96 526	94 496	97 468	99 845
Vote 5 - Community Services		130 619	157 209	153 197	149 050	152 478	152 478	163 438	163 337	177 097
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	<b>-</b>	-	-
Vote 7 - (NAME OF VOTE 7)			- {	-		-	-	-	-	_
Vote B - [NAME OF VOTE 8]		-	- }		- }	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		~	-	-	- }	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	_	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	_	-	-	-	-	-	_	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	_	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	1 -	-	_
Vote 14 - [NAME OF VOTE 14]		_	_	-	_	-	-	_		-
Vote 15 - NAME OF VOTE 15]		-		_		- !	-		-	_
Total Revenue by Vote	2	221 623	255 068	269 917	253 440	261 127	261 127	273 229	275 759	292 353
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		14 091	13 945	15 939	15 003	15 583	15 583	15 639	16 194	17 12 1
Vote 2 - Management Services		-	-	-	-	-	-	-	_	_
Vote 3 - Corporate Services		11 001	10 829	11 133	13 505	14 473	14 473	16 558	16 359	17 196
Vote 4 - Finance		20 124	23 300	25 030	27 126	31 150	31 150	31 005	30 163	31 766
Vole 5 - Community Services		170 174	192 649	192 343	197 712	203 404	203 404	213 559	220 793	230 335
Vote 6 - [NAME OF VOTE 6]		-	_	_	- 1	-		_	_	-
Vole 7 - [NAME OF VOTE 7]		_	-	-	-	-	-	-	-	-
Vote 8 - (NAME OF VOTE 8)		_	_ :		_	-	-	_	_	
Vote 9 - [NAME OF VOTE 9]		_	-	-		-		-	-	-
Vote 10 - [NAME OF VOTE 10]		_	_	_	_	_	-	_	_	
Vale 11 - [NAME OF VOTE 11]		_	_	_		_	_	-	-	-
Vote 12 - [NAME OF VOTE 12]		_	_		_		_	-	-	-
Vote 13 - [NAME OF VOTE 13]		_ }		_	_	- !	_	_		_
Vote 14 - [NAME OF VOTE 14]			_	_		- 1	-	_	-	_
Vote 15 - INAME OF VOTE 15		_	_	_	_	-	-	_		_
Total Expenditure by Vote	2	215 390	240 723	244 445	253 346	264 810	264 610	276 761	283 508	296 418
Surplus/(Deficit) for the year	2	6 233	14 345	25 472	94	(3 483)	(3 483)	(3 532)	(7 749)	(4 065)

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TABLE A4 - Budget Financial Performance (Revenue & Expenditure)

Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		25	ledium Term I enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Y +2 2025/2
Revenue											
Exchange Revenue											
Service charges - Electricity	2	236	286	278	400	200	200	200	200	210	2
Service charges - Water	2		2	92	127		520	TA.	*	12.1	
Service charges - Waste Water Management	2	545			600	600	600	600	600	630	6
Service charges - Waste Management	2	11 468	11 844	9 812	12 572	13 272	13 272	13 272	15 000	15 750	16 4
Sale of Goods and Rendering of Services	7	26		14		-	-				
Agency services		10 127	11 343	11 501	11 351	11 597	11 597	11 597	12 770	13 429	13.8
Interest			-		-	-					1
Interest earned from Receivables							242		50	55	
Interest earned from Current and Non Current As		1 899	2 287	2 558	2 000	2 750	2 750	2 750	3 250	3 250	32
Dividends		1 000	2.201	2.000	2 000	2 700		-	1		
Rent on Land					-						
		10 747	11 856	12 458	12 930	12 925	12 925	12 925	13 825	14 755	15 1
Rental from Fixed Assets		- C (6) & L	230	225	2 500	1 000	1 000	1 000	1 000	1 000	10
Licence and permits		137						10.00000			
Operational Revenue		7 788	7 220	9 229	11 394	10 346	10 346	10 346	10 146	2 137	10 3
Non-Exchange Revenue	0.00										
Property rales	2	- 1	2	2	5.	8	(2)			350	
Surcharges and Taxes			*		₽	-		**			1
Fines, penalties and forfeits		•		181	*	2		**		*	
Licences or permits		7					-			/ =/	
Transfer and subsidies - Operational		169 680	207 200	202 394	197 193	206 187	206 187	206 187	214 389	223 043	229 8
Interest		5.		2.0	8	2	*		- 3		
Fuel Levy		¥2.	-	129	€	-	¥1	*		140	
Operational Revenue		1 465		1 812			-		*		
Gains on disposal of Assets				11 724	2 500	9	25		2 000	1 500	15
Other Gains		7 384	520	5 831	*	- 4					
Discontinued Operations											
Total Revenue (excluding capital transfers and	d	220 932	252 787	267 821	253 440	258 877	258 877	258 877	273 229	275 759	292 3
Expenditure											
Employee related costs	2	113 215	116 527	122 755	135 932	133 108	133 108	133 108	138 712	17 (2) (2) (1)	10000
Remuneration of councillors		6 197	5 852 766	5 872	6 166	6 426 250	6 426 250	6 426 250	6 340 200	6 746 210	
Bulk purchases - electricity Inventory consumed	2	385 42 327	56 358	329 50 516	46 462	55 711	55 711	55 711	62 321	64 863	9
Debt impairment	3	145	67	67	200	100	100	100	100	100	
Depreciation and amortisation	8	3 573	3 831	3 575	3 626	3 626	3 626	3 626	3 654	3 680	37
Interest		3 860	3 448	3 492	3 329	3 289	3 289	3 289	2.753	3 015	
Contracted services		16 389	16 137	24 539	23 792	26 590	26 590	26 590	31 106	25 212	26 5
Transfers and subsidies		- 2	680	399	*	2 799	2 799	2 799	17		
Irrecoverable debts written off		20.026	20 725	32 094	33 440	32 712	32 712	32 712	31 575	31 337	32.4
Operational costs  Losses on disposal of Assets		28 835 464	36 735 322	32 U94 807	33 440	32 / 12	32/12	32 / 12	31 3/3	31 337	32.4
Other Losses		101	WEE.	- 007			2	-	-	2	
Total Expenditure		215 390	240 723	244 445	253 346	264 610	264 610	264 610	276 761	283 508	296 4
Surplus/(Deficit)		5 541	12 064	23 377	94	(5 733)	(5 733)		The second secon		
Transfers and subsidies - capital (monetary	6	691	1 614	1 116	-	2 250	2 250	2 250		6	
Transfers and subsidies - capital (in-kind)	6		667	980		-	-	-	3		
Surplus/(Deficit) after capital transfers &		6 233	14 345	25 472	94	(3 483)	(3 483)	(3 483	(3 532	(7 749	(4 (
contributions		100 1005-2			5,00		900888	0.4-3.00			
Income Tax						-	-	-	-		
Surplus/(Deficit) after income tax		6 233	14 345	25 472	94	(3 483)	(3 483)	(3 483	(3 532	(7 749	(4
Share of Surplus/Deficit attributable to Joint Vent		-			-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorifies	9	6 222	14 345	25 472	94	(2.482)	(3 483)	(3 483	(3 532	(7.749	9) (4
Surplus/(Deficit) attributable to municipality	7	6 233	14 345	23 4/2	- 94	(3 483)	(3 403)	[J 403	(3 332	1 (7.74)	7 (4
Share of Surplus/Deficit attributable to Associate	1	250					-		H N		
REERG DISTRICT MUNICIPALITY PRIVATE	CH	ALITY		25 472	94	(2.492)	(3 483)	(3 483	/2 522	(7 749	9) (4
SUIDBLISTNEDCHARMENE VERT	1.1	0-433	14 345	23 4/2	34	(3 483)	(3 483)	(3 463	(3 532	11 (1.14)	91 [43

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TABLE A5 - Capital Expenditure Budget by Vote and Funding

Vote Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		12222	ledium Term R Inditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote											
Multi-year expenditure to be appropriated  Vote 1 - Municipal Manager	2			-	_	_	_	20	<u>~</u>	827	22
Vote 2 - Management Services	1	-	-			-	( <del>-</del> )	140		6.53	T.
Vote 3 - Corporate Services	1	72	220	137	50	1 270	1 270	1 270		3 <b>=</b> 3	÷
Vote 4 - Finance	1		: <del>*</del> 3	-	-		77/	1.50	Ē	-	-
Vote 5 - Community Services		12			39	4 900	4 900	4 900	-		-
Capital multi-year expenditure sub-total	7	-		137	89	6 170	6 170	6 170		-	
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager	1	_	45	262	350	15	15	15	30	20	
Vote 2 - Management Services	1 1		-	-	-	-	_	-		0.55	
Vote 3 - Corporate Services		403	249	1 707	5 065	1 122	1 122	1 122	1 485	180	230
Vote 4 - Finance		16	74	476	1 200	3	3	3	10	15	10
Vote 5 - Community Services		2 579	4 668	6 955	3 570	8 010	8 010	8 010	4 246	321	2311
Capital single-year expenditure sub-total		2 998	5 036	9 400	10 185	9 150	9 150	9 150	5 771	536	2 551
Total Capital Expenditure - Vote	+	2 998	5 036	9 537	10 274	15 320	15 320	15 320	5 771	536	2 551
	+										
Capital Expenditure - Functional  Governance and administration		419	368	2 582	6 665	2 415	2 415	2 415	1 495	195	240
		419	45	102	200	2413	2413	2910	1 400	-	-
Executive and council Finance and administration		419	323	2 321	6 315	2 415	2 415	2 415	1 495	195	240
Internal audit		413	323	160	150	2.410	2.410	2.110	1 100	_	
	1	2 576	3 997	6 539	3 479	7 928	7 928	7 928	4 240	315	2 305
Community and public safety  Community and social services	1	2 3/0	3 331	0 333	3 413	7 320	7 320	, 240	-	-	-
Sport and recreation	1	119	340	613	339	2 583	2 583	2 583	700		
Public safety	1	2 416	3 657	5 474	2 355	5 285	5 285	5 285	3 500	300	2 275
Housing		2 310	-	-	_		2.000	-	/\Times	1000	-
Health	1	40	-	451	785	60	60	60	40	15	30
Economic and environmental services		3	4	416	130	78	78	78	36	26	
Planning and development	4	2	-	-		15	15	15	30	20	-
Road transport		3		358	122	- 2	12	2	-	~ ~	-
Environmental protection		-	4	58	130	63	63	63	6	6	ŧ
Trading services	8	<b>y</b> _	668	2	342	4 900	4 900	4 900	-	-	-
Energy sources		-	-			-	-	2		2	14
Water management			-	*	12 <del>11</del> 3	-	-		-	-	17
Waste water management	1	<u>a</u>	5 <u>2</u> 0	- 2	1:21	2	S-2	2	****	=	-
Waste management		7	668			4 900	4 900	4 900	-	=	-
Other	10	=		2	78	-	-	-	-	-	
Total Capital Expenditure - Functional	3	2 998	5 036	9 537	10 274	15 320	15 320	15 320	5 771	536	2 551
Funded by:											
National Government		66		-	-	23	(2)	2	-	1 2	- 2
Provincial Government		625	2 886	1 116	-	2 250	2 250	2 250	-	=	87
District Municipality		20	72	<u>=</u> ≤	2	-	200	= =	(4)	-	S#
Transfers and subsidies - capital (in-kind)		40	(10)		-	( <del>=</del> ):		-	-170	_	-
Transfers recognised - capital	4	691	2 886	1 116	-	2 250	2 250	2 250	-	-	-
E 2	6	031	1.000	2 948	39	4 900	4 900	4 900	0		82
Borrowing	0	2 307	2 151	5 474	10 235	8 170	8 170	8 170	8	536	
Internally generated funds	7	2 998	5 036	9 537	10 274	15 320	15 320	15 320	CHANGE CONTRACTOR	ASSISTA	4 20093
Total Capital Funding	1	2 998	2 036	9 23/	10 2/4	13 320	10 320	13 320	37/1	330	2 33

OVERBERG DISTRICT MUNICIPALITY
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#### TABLE A6 - Budget Position

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22		Current Yea	ar 2022/23		remail (1,10)	ledium Term R Inditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Yea +2 2025/26
ASSETS	_										
Current assets											
Cash and cash equivalents		36 647	56 076	44 932	44 880	43 585	43 585	43 585	35 575	29 464	23 44
Trade and other receivables from exchange transactions	1	12 264	6 413	16 551	9 529	4 551	4 551	4 551	4 551	4 551	4 55
Receivables from non-exchange transactions	1	508	516	534	516	534	534	534	534	534	53
Current portion of non-current receivables		2 146	2 052	1 931	1 982	2 026	2 026	2 026	2 154	2 289	2 43
Inventory	2	700	1 150	1 873	1 150	1 873	1 873	1 873	1 873	1 873	1 87
VAT		2 754	12 491	11 975	- 1	5 975	5 975	5 975	5 975	5.975	5 97
Other current assets		(=)	-	MANAGE.	7-1		=	5 SATANA	COSSAII NO	7,000	
Total current assets	1	55 020	78 697	77 795	58 057	58 544	58 544	58 544	50 661	44 686	38 81
Non current assets		07/07/00	6575544	220-0204	0970001)		0.000		(A440434747		0.114.60
Investments											
livestment property		12 811	12 811	12 797	12 781	12 783	12 783	12 783	12 769	12 755	12.74
Property , plant and equipment	3	66 009	66 898	71 605	77 544	83 315	83 315	83 315	85 449	82 322	81 17
Biological assets	Š	50 000	00 000	11.700							
Living and non-living resources											
Heritage assets											
Intangible assets		18	12	8	13	6	6	6	3	1	
The state of the s			1000 1000							26 362	
Trade and other receivables from exchange transactions		18 988	22 932	22 192	24 895	23 330	23 330	23 330	24 800	20 302	28 0
Non-current receivables from non-exchange transactions											
Other non-current assets				744.444	446.604	116 161	440.404	110 (01	400 004	404 100	404.0
Total non current assets		97 826	102 653	106 601	115 234	119 434	119 434	119 434		121 439	121 94
TOTAL ASSETS		152 846	181 350	184 397	173 291	177 977	177 977	177 977	173 681	166 125	100 /3
LIABILITIES											
Current liabilities											
Bank overdraft		- 0.040	2,000	1.004	4.400	F 905	- 205	5 365	4 706	5 141	5
Financial liabilities		2 949	3 296 8	4 631	4 120	5 365	5 365 8	3 303	8	8	
Consumer deposits	74	8	19 075	5 019	5 922	5 019	5 019	5 019		5 019	50
Trade and other payables from exchange transactions	4	9 965	115.50155	2000	16 217	446	446	446	1777	446	4
Trade and other payables from non-exchange transaction	3	7 484	5 666 14 313	3 273	0.5250	15 127	15 127	15 127	1	16 997	18 0
Provision		14 026		14 271	15 885	10 121			10 033	10 331	10 0
VAT			7.0		628	-			_	-	
Other current liabilities Total current liabilities		34 433	42 359	27 202	42 780	25 965	25 965	25 965	26 214	27 611	23 4
		34 433	42 333	21 202	42 / 00	23 303	20 300	23 303	20 214	27 011	237
Non current liabilities											
Financial liabilities	6	22 211	18 916	16 589	11 112	11 225	11 225	11 225		1 377	1000
Provision	7	49 222	58 752	53 810	64 479	57 475	57 475	57 475	61 168	65 105	69 3
Long term portion of trade payables			20	- 4	100		=		7	-	
Other non-current liabilities		2	2)	020	(=)	2	=	4	=	_	
Total non current liabilities		71 434	77 668	70 399	75 591	68 699	68 699	68 699		66 482	10
TOTAL LIABILITIES	15	105 867	120 027	97 601	118 372	94 664	94 664	94 664	U ESPERANCE	94 094	309518560
NET ASSETS		46 979	61 324	86 796	54 919	83 313	83 313	83 313	79 780	72 031	67 9
COMMUNITY WEALTH/EQUITY		-	10000		20/20	1000000	200000	20.275			1
Accumulated surplus/(deficit)	8	46 979	56 335	73 796	45 499	70 313	70 313	70 313	Merchania March		54 9
Reserves and funds	9	-	4 989	13 000	9 420	13 000	13 000	13 000	13 000	13 000	13 0
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	46 979	61 324	86 796	54 919	83 313	83 313	83 313	79 780	72 031	67 9

OVERBERG DISTRICT MUNICIPALITY
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#### TABLE A7 - Budget Cash flows

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Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		THE PROPERTY OF THE PARTY OF TH		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	-	2	<u> 12</u> 3	2	-20	2	-	120	2	- 2
	9 726	13 729	10 333	13 572		70.21.	10.010		1	17 280
	22 400	34 779	30 258	37 775	35 868	35 868	35 868	37 640	31 221	40 362
1	176 155	212 845	190 057	197 193	204 010	204 010	204 010	214 389	223 043	229 801
1	266	1 232	1 950	-	1 600	1 600	1 600	-	2	-
	1 877	2 257	2 529	2 200	2 750	2 750	2 750	3 300	3 305	3 310
	-	=	17.5	-	-	-	-	97.	-	1.5
	(203 348)	(235 421)	(234 994)	(244 467)	(246 482)	(246 482)	(246 482)	(268 170)	(274 486)	(286 926
	(3 004)	(2 662)	(2 632)	(2 315)	(2 315)	(2 315)	(2 315)	(1 834)	(2 041)	(2 272
1	-	(680)	(399)	-	(2 799)	(2 799)	(2 799)	1=4	-	
IES	4 072	26 079	(2 899)	3 958	6 604	6 604	6 604	1 125	(2 369)	1 555
Γ.										
	=	2	1 304	2 500	12 000	12 000	12 000	2 000	1 500	1 500
	(#)		(4)	<u> </u>	141	-	-	(±)	=	141
	-	_		=		-	-		-	· =
	(3 001)	(3 701)	(5 609)	(10 274)	(15 320)	(15 320)	(15 320)	(5 771)	(536)	(2 551
ES	(3 001)	(3 701)	(4 305)	(7 774)	(3 320)	(3 320)	(3 320)	(3 771)	964	(1 051
	-	2	(4)	*	: <del>-</del> :	=	(2)	(4)	-	-
	18	- 5	=	75	-		170	1970	175	3.7
		~	-	= 2	199	2	-	640	-	-
	(2 872)	(2 949)	(3 939)	(3 684)	(4 631)	(4 631)	(4 631)	(5 365)	(4 706)	1,000,000
IES	(2 872)	(2 949)	(3 939)	(3 684)	(4 631)	(4 631)	(4 631)	(5 365)	(4 706)	(6 519
	(1 801)	19 429	(11 144)	(7 499)	(1 347)	(1 347)	(1 347	(8 011)	(6 111	(6 015
2	Contract to the	(6-2-3)	400000000000000000000000000000000000000	390000000	D. William Stille	1101375757	11/2/2/2	087877348	2500000	U.S. TERRITOR
1			200					1	1	23 449
	1 1	Audited Outcome  9 726 22 400 1 176 155 1 266 1 877 - (203 348) (3 004) 1 - 1ES 4 072  - (3 001) ES (3 001)  ES (2 872) (1 801) 2 38 448	Audited Outcome Outcome  9 726 13 729 22 400 34 779 1 176 155 212 845 1 266 1 232 1 877 2 257 - (203 348) (235 421) (3 004) (2 662) 1 - (680) 1ES 4 072 26 079  (3 001) (3 701) ES (3 001) (3 701) ES (3 872) (2 949) (1 801) 19 429 2 38 448 36 647	Audited Outcome Outcome  9 726 13 729 10 333 22 400 34 779 30 258 1 176 155 212 845 190 057 1 266 1 232 1 950 1 877 2 257 2 529  (203 348) (235 421) (234 994) (3 004) (2 662) (2 632) 1 - (680) (399) 1ES 4 072 26 079 (2 899)  1 304 (3 001) (3 701) (5 609) ES (3 001) (3 701) (4 305)  ES (2 872) (2 949) (3 939) 1ES (1 801) 19 429 (11 144) 2 38 448 36 647 56 076	Audited Outcome Outcome Outcome Budget  9 726 13 729 10 333 13 572 22 400 34 779 30 258 37 775 1 176 155 212 845 190 057 197 193 1 266 1232 1 950 - 1877 2 257 2 529 2 200	Audited Outcome Outcome Outcome Budget Budget  9 726 13 729 10 333 13 572 13 972 22 400 34 779 30 258 37 775 35 668 1 176 155 212 845 190 057 197 193 204 010 1 266 1 232 1 950 - 1 600 2 750	Audited Outcome Outcome Outcome Budget Budget Full Year Forecast  9 726 13 729 10 333 13 572 13 972 13 972 22 400 34 779 30 258 37 775 35 868 35 868 1 176 155 212 845 190 057 197 193 204 010 204 010 1 266 1 232 1 950 - 1 600 1 600 1 600 1 877 2 257 2 529 2 200 2 750 2 750	Audited Outcome Outcome Outcome Budget Budget Forecast outcome  9 726	Ref   2019 20   2020 21   2021 22   Current Year 2022 23   Expe	Expenditure Frame  Audited Outcome Outcome Budget Budget Forecast outcome 2023/24 +1 2024/25  9 726 13 729 10 333 13 572 13 972 13 972 13 972 15 800 16 590 22 400 34 779 30 258 37 775 35 888 56 88 35 868 37 640 31 221 1 226 1 222 1 950 1 600 1 600 1 600

#### TABLE A8 - Cash back reserves/accumulated surplus provision

Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		100000000000000000000000000000000000000	ledium Term R enditure Frame	
R thousand	Ī	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	36 647	56 076	44 932	44 880	43 585	43 585	43 585	35 575	29 464	23 449
Other current investments > 90 days		0	0	0	(0)	(0)	(0)	(0)	-	(0)	(0)
Non current assets - Investments	1	=	-		-		-	-	-	-	-
Cash and investments available:		36 647	56 076	44 932	44 880	43 585	43 585	43 585	35 575	29 464	23 449
Application of cash and investments											
Trade pay ables from Non-ex change transactions	: Un	7 484	5 666	3 273	16 217	446	446	446	446	446	446
Unspent borrowing		4 912	4 912	4 912	112	112	112	112	112	112	112
Statutory requirements	2	-		+	-	-	-		-		-
Other working capital requirements	3	(767)	2 659	(8 600)	(8 414)	(10 140)	(10 140)	(10 140)	(10 128)	(10 111)	(10 102)
Other provisions		967	1 804	2 567	3 467	3 467	3 467	3 467	4 267	5 067	5 867
Long term investments committed	4	-	1075	7.	7		-	3	-	-	-
Reserves to be backed by cash/investments	5		4 989	13 000	9 420	13 000	13 000	13 000	13 000	13 000	13 000
Total Application of cash and investments:		12 596	20 030	15 152	20 801	6 885	6 885	6 885	7 697	8 514	9 323
Surplus(shortfall)		24 051	36 045	29 780	24 078	36 701	36 701	36 701	27 878	20 950	14 127



TABLE A9 - Asset Management

Description	Ref	2019/20	2020/21	2021/22	Cur	rent Year 2022	/23		ledium Term R nditure Frame	
thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Ye +2 2025/20
APITAL EXPENDITURE				7424-4124-144-1				HISTORY AND THE		77.74.77.07
Total New Assets	1	1 869	4 662	4 925	5 119	8 332	8 332	2 630	320	2 2
Roads Infrastructure		100	-	2	_	-	-	; <del>-</del> -:		
Storm water Infrastructure		-	20	<u>=</u>	-	-		-	943	,
Electrical Infrastructure		-		=		-		-	24	
Water Supply Infrastructure		-	43	-	3-3	3 <del>4</del>	=		3+3	
Sanitation Infrastructure		-	-		-				-	
Solid Waste Infrastructure			_	-	-	-	_		-	
Rail Infrastructure		10000	=				-			
		-	===	= =		377		100	551	
Coastal Infrastructure			===	- 5	-		2	153		
Information and Communication Infrastructure		175	3	S	- 5	-	-	-		
Infrastructure		-	- 5		-	_			-	
Community Facilities		-	_		-	-	-	-		
Sport and Recreation Facilities		-	<u> </u>		-	· ·	=======================================	923	343	
Community Assets	54	-	-		-	( <del>-</del>	14	-	54	
Heritage Assets		-		-	8=8	-	-	-	24	
			_	-		1 =	-	-	5 <del>-</del> 5	
Revenue Generating		-				-				
Non-rev enue Generating		:=:						1 155	(5)	
Investment properties			-				- 7		1.7	
Operational Buildings			55.	- 7	(72)	3.5		1720	-	
Housing		-	2 298	55	-	72		- 32	72	
Other Assets			2 298	55	- 2	-		125	7.2	
Biological or Cultivated Assets		-	1000000		721	- 2	-	-	-	
Servitudes				140		72		-	(a)	
Licences and Rights			-	91	6		-	1,000	(8)	
Intangible Assets		-	*	-	6	-		S = S	1000	
Computer Equipment		-	78	137	4 500	365	365	-	-	
Furniture and Office Equipment		272	95	174	203	45	45	30	20	
Machinery and Equipment		835	590	1 047	403	3 673	3 673	100	50	
								1.0000000	5288	
Transport Assets		762	934	3 512	7	4 250	4 250	2 500	250	2
Land		3 <del>4</del> (	668	( <del>**</del> )		===	: <del></del>		-	
Zoo's, Marine and Non-biological Animals		0.000	-	· ·	(70)	7		-		
Mature		8940	20		12	100	12.0	2-	10-70	
			20	9	- 52	7.20	120		3.5	
Immature				-						
Living Resources						16		- 3		
Total Renewal of Existing Assets	2	541	206	3 755	2 651	1 155	1 155	2 141	216	
Roads Infrastructure	_	-				_	-	1	-	
Storm water Infrastructure		2000	-	-	-	-	-			
		87		2000					100	
Electrical Infrastructura				7.1	130	<u> </u>	250	- FE	15	
Water Supply Infrastructure		150	8	30	-	7	-	-		
Sanitation Infrastructure		1/2	8	(20)	200	_	-	-	-	
Solid Waste Infrastructure		-	_	<b>=</b> 0		===	-	-	=	
Rail Infrastructure		7	~	123	94		20	(20)		
Coastal Infrastructure		1921	2	-40		22	-	-		
Information and Communication Infrastructure		752	_	_	-	_	-	-	-	
									_	
Infrastructure		-	~	3 <del>7</del> 70	:=:	-		=	===	
Community Facilities		1 <del>-</del>	~	88		≅.	-	-	7.5	
Sport and Recreation Facilities		17.7	=	(TE)	1.7	3	-	-	77	
Community Assets		1.7		970			-		-	
Heritage Assets		-	2	-	-		-	-	=	
Revenue Generating		- 2	2	23	2	2	-	-	2	
Non-revenue Generating		727	2	228	-	2	20	243		
Investment properties				-	5-1		-	-	_	
5 (5 ) [1] - (1 (4 ) [1] (1) (1 (1) (1) (1) (1) (1) (1) (1) (1)			- 2	120		- 2	-	-		
Operational Buildings			_			-	0,000		77.	
Housing		( )		( <del>-</del> 3)	- 44			15 <del>4</del>	77	
Other Assets		7.	-	: <del>=</del> :2	44	*	-		=======================================	
Biological or Cultivated Assets		1.5	.5	17.0	15.7	=	-	-	75	
Servitudes		1.5	-	200	· ·	770	270	951	===	
Licences and Rights			-	) <del>=</del> 0	-	_	-	-	2	
Intangible Assets				-			- 2	-		
991 CP 3177 31999 917 3170 4				19000	450				100	8 5
Computer Equipment		-	171	136		270	270		119330	
Furniture and Office Equipment		16	35	2 898	2 057	440	440	981	116	
Machinery and Equipment		625		321	7920	40	40	900	_	
Transport Assets		=	9	400	100	405	405	-	2	
Land		/2	2		2		_		2	
Zoo's, Marine and Non-biological Animals		- 5	2	120	92	2	_	_		
			57			54			100	
Malure		7				*	3	1		
Immature		77	51	- 22	(2)(	7.5		170		

OVERBERG DISTRICT MUNICIPALITY
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Total Upgrading of Existing Assets	6	468	169	858	2 504	5 833	5 833	1 000	211	- 2
Roads Infrastructure		-	-	-	-	-		-	-	-
Storm water Infrastructure		( <del>4</del> 37)	-	8.4	-		-	8 <del>-</del>	-	·
Electrical Infrastructure Water Supply Infrastructure		-	-	6 <del>7</del> 1	-	-		-	2	2
Sanitation Infrastructure		2	2	2	2	24	-	-	2	_
Solid Waste Infrastructure		143	-	N#4	39	4 900	4 900	1740	Ψ.	-
Rail Infrastructure Coastal Infrastructure		-	-	0. <del>-</del> 0	=		5 T S	1370	= =	-
Information and Communication Infrastructure		2	*	2	2	24		12	을	_
Infrastructure		-	-	-	39	4 900	4 900	-	- 1	12
Community Facilities		-	73 <del>-</del> 73	-	=	-	-	-	=	-
Sport and Recreation Facilities  Community Assets				8.5		-				
Heritage Assets		20	120	12	2	2	2	- 2	2	_
Revenue Generating		9-31	-	2.40	~	-	540	100		12
Non-revenue Generating	_			-		-				
Investment properties Operational Buildings		7	-		15	283	283	320	2	2
Housing		84	169	316	300	650	650	121	2	- 12
Other Assets		84	169	316	315	933	933	320	-	137
Biological or Cultivated Assets Servitudes			17.5 17.5		*		-	=	2	- 1
Licences and Rights		2	2	- 12	2	- 21	- 5	2	2	
Intangible Assets		-	12	72	2	-	-		Ψ.	(+
Computer Equipment		384	(2)	-	22	-	200	680	*	-
Furniture and Office Equipment		19	-	38	*	•	: <del>-</del> :	=	77	9
Machinery and Equipment	1 1	-	3.5	503	2 150		8 <del>7</del> 4		5	
Transport Assets Land		-	2	2	2 130			2	2 H	
Zoo's, Marine and Non-biological Animals		2	-	2	2	2	-	=	-	34
Mature		0	0	120	26	9	12		*	
Immature		220	14.7	199	23	=	127	1/4/3		34
Living Resources		0	0	- 12	-	9	3	12	2	
Total Capital Expenditure	4	2 998	5 036	9 537	10 274	15 320	15 320	5 771	536	2 5
Roads Infrastructure	1.1	7		3	3	3	7.1	5	5	- 5
Storm water Infrastructure Electrical Infrastructure	+ 1	-	-		2	2			-	72
Water Supply Infrastructure		-	-	-		:=:	-	# .	-	3
Sanitation Infrastructure		5.00	10 mm	-	ä.,		-	5	5	8
Solld Waste Infrastructure		-	<b>F</b>	8	39	4 900	4 900	- 1		
Rail Infrastructure Coastal Infrastructure		-	_	2	-	-	-	-	-	
Information and Communication Infrastructure		-	3 <del>-</del> 1	-	-	-	-	-	-	
Infrastructure		-	0.77	1	39	4 900	4 900			
Community Facilities		-	-	-	3	-	72	-	21	(2
Sport and Recreation Facilities Community Assets		-								-
Heritage Assets		-	10 <del>-1</del> 0	-	-	o <del>-</del> 0	-	-	-	-
Revenue Generating		27.0		-	15	-	-	= 1	-	- 1
Non-rev enue Generating		-	/2		-	-	14		-	
Investment properties Operational Buildings		-	-	- 1	15	283	283	320	-	1.5
Housing		84	2 466	371	344	650	650	-	-	100
Other Assets		84	2 466	371	359	933	933	320	200	
Biological or Cultivated Assets		-		-	-	-	-	-		-
Servitudes Licences and Rights		-	( <del>-</del>	-	- 6	-	-		( <del>-</del> );	35
Intangible Assets		-		7	6	-		-	-	
Computer Equipment		384	249	274	4 950	635	635	940	160	10
Furniture and Office Equipment		307	129	3 110	2 260	484	484	1 011	136	1
Machinery and Equipment		1 460 762	590 934	1 871 3 912	403 2 257	3 713 4 655	3 713 4 655	1 000 2 500	50 250	2 2
Transport Assets Land		-	668	3 312	-	- 000		-	-	
Zoo's, Marine and Non-biological Animals	9 1		107	=			-	5	177.0	100
Mature		0	D	- 53	150	100		20	7.	3
Immature		-	- 3	55	<u> </u>	80	:::			- 2
Living Resources		0	0	*		-	- 45 000		-	
TOTAL CAPITAL EXPENDITURE - Asset class		2 998	5 036	9 537	10 274	15 320	15 320	5 771	536	2.5
ASSET REGISTER SUMMARY - PPE (WDV)	5	78 813	79 720	84 409	90 339	96 104	96 104	98 221	95 077	93 9
Roads Infrastructure Storm water Infrastructure		1 464	1 406	1 370	1 406	1 370	1 370	1 370	1 370	1.3
Electrical Infrastructure		210	191	186	191	186	186	186	186	
Water Supply Infrastructure		1 535	2 041	2 023	2 077	2 023	2 023	2 023	2 023	20
Sanitation Infrastructure Solid Waste Infrastructure		1 581	1 380 25 874	1 344 25 060	1 380 25 729	1 344 29 706	1 344 29 706	1 344	1 344 28 518	1 3 27 8
Solid Waste Infrastructure Rail Infrastructure		27 029	20 0/4	25 060	25 729	29 706	23 /00	29 124	28 518	21 6
Coastal Infrastructure		-			-	-	-	2	-	
Information and Communication Infrastructure		2		2	2		2	2	-	
Infrastructure		31 818	30 892	29 983	30 783	34 628	34 628	34 046	33 440	32 8
Community Assets		12	11	11	11	11	11	311	- 11	
Investmentable tres		12 811	12 811	12 797	12 781	12 783	12 783	12 769	12 755	12 7
Other Miles SAG		14 313	16 408	10 963	16 643	11 476	11 476	11 676	11 556	11.4
Biological Cultivated Assets							-	=	100	
Opposed School Coll		18	12	8	13	6	6	3	1	
Computa Equipment		1 387	1 400	1 335	6 508	1 473	1 473	1 916	1 519	11
Spotter and Office Equipment		2 552	2 307	4 422	1 595 5 275	4 425	4 425 8 396	4 955 9 364	9 382	94
Transport A		2 924 12 976	3 236 12 643	4 716 15 176	14 728	8 396 17 906	17 906	18 481	16 806	17
Land D 11573		12 9/6	12 643	4 999		4 999	4 999	4 999	4 999	4 5
A Marine and Non-biological Animals		9 <del>(-</del> )	-	-	(#3)	(m)	-	-	888	
Information and Communication Infrastructure Infrastructure Community Assets Heritage Assets Investment at the Bes Other Meets Biological at utilizated Assets Investment Edulpment Assets Comparts Edulpment Machinery and Edulpment Transport Assets Land Alternatine and Non-biological Animals Living Resources		-	new Ten		-	57	-		-	
TOTAL ASSET REGISTER SUMMERY PER CHAPTE	5	78 813	79 720	84 409	90 339	95 104	96 104	98 221	95 077	93
	-TV	11/2								
EAX: Cam.o.										
FAX: oam.or										
1157 . FAX. 00m.010			27/17	5						
128 425 1157 . FAX: 0 dm. 01			27 / 17	5						
And Office Equipment  A Machinery and Equipment  Transport Agent  Land  Land  Land  Addressing Resources  TOTAL ASSET REGISTER SUMMAN ORTH  TO			27 / 17	5						

PENDITURE OTHER ITEMS	1	12 123	13 155	14 238	12 077	13 172	13 172	13 328	13 594	14 175
Depreciation	7	3 573	3 831	3 575	3 626	3 626	3 626	3 654	3 680	3 709
Repairs and Maintenance by Asset Class	3	8 550	9 324	10 663	8 451	9 547	9 547	9 675	9 914	10 466
Roads Infrastructure		5-67	<del></del>	-	1 <del>-1</del> 1	3 <del>1-</del> 3	-	2 <del>4</del> 55	-	-
Storm water Infrastructure			π.	:-	30	30	30	100	5	5
Electrical Infrastructure		-	75		150	5 <del>-</del> 1	=			-
Water Supply Infrastructure		170	77	3/	0.75	N=1			_	-
Sanitation Infrastructure		-	+	-	-	-	2		32	2
Solid Waste Infrastructure		-	2	20	5 333	6 241	6 241	6 677	7 077	7 502
Rail Infrastructure		(2)	-	-	_	-	-		-	=
Coastal Infrastructure		849	==	<b>5</b> 5	754	5 <del>2</del> 7	-	40	-	-
Information and Communication Infrastructure	1		÷	(40)	-	<del>-</del> -	-	3 <del>-</del> 3	+	
Infrastructure		-	-	-	5 363	6 271	6 271	6 677	7 082	7 507
Community Facilities		-	Ħ	. <del></del>	:=:	3.5	=	-	<del>(4</del> )	
Sport and Recreation Facilities		·	-		-	-		1 <del>5</del> 5	2.73	= =
Community Assets		100		-			-	( <del>2</del> .0)	2.50	
Heritage Assets		-	75	-	-	-	= 1	-	-	-
Revenue Generating		2	22	2.0	120	12	2	223	-	_
Non-revenue Generating		-	2		927	-	=	227	-	-
Investment properties		6-0			-	-		+		- 3
Operational Buildings			<del></del>		780	579	579	872	601	62
Housing		4 749	5 414	8 003	75	75	75	70	72	7:
Other Assets		4 749	5 414	8 003	855	654	654	942	673	70
Biological or Cultivated Assets	- 10		55	·*·				2 <del></del> 22	-	37
Servitudes		970	75	===	6.75	-		175	1,73	
Licences and Rights		970	₩.	20	250		2	256	-	-
Intangible Assets		-	-	-	-		-			
Computer Equipment		: <del>-</del> :	-			-		, <del>-</del> .	1.0 <del>.0</del>	
Furniture and Office Equipment		-	-	-	-	4	4	4	4	- 2
Machinery and Equipment		1 327	905	726	712	726	726	616	627	66
Transport Assets		2 475	3 005	1 934	1 521	1 892	1 892	1 437	1 528	1 593
Land		- 1		-	-	12	2	-		
Zoo's, Marine and Non-biological Animals		2	2	2	_	12	2	123	-	
Mature		- 1	-,-	3	14					-
Immature		-	-0					-	0.00	-
Living Resources			50 *0		29		8 1	-	1010A	
TAL EXPENDITURE OTHER ITEMS		12 123	13 155	14 238	12 077	13 172	13 172	13 328	13 594	14 17

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TABLE A10 - Service Delivery Measurement

Description	Ref _	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Ye +2 2025/2
ousehold service targets	1					- Cootta				
/ater: Piped water inside dwelling		20		527	_ a	72	121		-	
Piped water inside yard (but not in dwelling)		-	=	( <u>6</u>	_	-	123	_	2	
Using public tap (at least min.service level)	2	144	2	-	12	2.2	20	2	-	
Other water supply (at least min. service level)	4	-	-	-	1 1	-	923	=	-	
Minimum Service Level and Above sub-total	-	-	-	-	` ∺	-	( <del>2.</del> 5)	=	2.40	
Using public tap (< min.service level)  Other water supply (< min.service level)	3	-		· ·		-	(+)	_ ~	-	
No water supply (< min.service level)	175			S#1		2.5	(#1)	-	0 <del>-</del> 2	
Below Minimum Service Level sub-total		-	-			-	150	-		
otal number of households	5	-	-	-	-	-	-	-	-	
anitation/sewerage:										
Flush toilet (connected to sewerage)		<u>(</u> =3	= =	9 <del>=</del> 3	=	-	90	2	-	
Flush toilet (with septic tank)		S <del>=</del> 3	-	. +	- 12	-	-	2	-	
Chemical tollet		-	-	-	-	-	100	H H	-	
Pit toilet (ventilated) Other toilet provisions (> min.service level)		-	-	-		-	( <del>=</del> 2)	=	-	
Minimum Service Level and Above sub-total	9	-		: **					-	
Bucket bifet		-	_	3000 3000	-	-			150 150	
Other toilet provisions (< min.service level)				1.70		-	7.0	-		
Na toilet provisians		-		-		-		-	-	
Below Minimum Service Level sub-total		-	-		-				-	
otal number of households	5		2	-	-	-	-	-	-	
nergy.										
Electricity (at least min.service level)			-	+	Ξ.	€ <del></del>	+	π.	-	
Electricity - prepaid (min.service level)				:=:			- 17	Ε.	-	
Minimum Service Level and Above sub-total		353	7	-	- 7	-	370			
Electricity (< min.service level) Electricity - prepaid (< min. service level)		- E		7	=	-	=		37.	
Other energy sources		- 3	3		1 2	- 2	E	3	-	
Below Minimum Service Level sub-total		420	2	2	- 2	2	- 2	. 2	2	
otal number of households	5	-	2	-		747	21	2	_	
efuse:										
Removed at least once a week		-		1940			1947	_	9-3	
Minimum Service Level and Above sub-total		-	2	-	_	-		_	-	
Removed less frequently than once a week		2 <del>-1</del> -2:	-	-	-			-	-	
Using communal refuse dump		150		-	-	-	-	-		
Using own refuse dump		-		-			- 20		17.0	
Other rubbish disposal		120	2	- 2	- 2	-	20	2	-	
No rubbish disposal				- 12				-		
Below Minimum Service Level sub-total otal number of households	5						-			
out number of nouserload	_									
ouseholds receiving Free Basic Service	7									
Water (6 kilolites per household per month)		-	=	-	9	15	750	- 3	5.T.S	
Sanitation (free minimum level service)		520	2	120		-	-	- 5	-	
Electricity/other energy (50kwh per household per month) Refuse (removed at least once a week)				323		-	2		-	
Informal Sedements		-	_	180	_		120	_	-	
ost of Free Basic Services provided - Formal Settlements (R'000)	0.00									
Water (6 kilolites per indigent household per month)		· ·		2.5		· ·		=	950	
Sanitation (free sanitation service to indigent households)		.53		-	- 5	373		5	353	
Electricity/other energy (50kwh per indigent household per month)		:33	3	070	- Z	17		- 5	1	
Relise (removed once a week for indigent households)		-		•	5	3.5	- 3	- 5	- 3	
ost of Free Basic Services provided - Informal Formal Settlements (R'000) otal cost of FBS provided	8 -			- 2	-		-			
	0				-	-	-			
ighest isvel of free service provided per household Property rates (R value fireshold)										
Waler (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		1								
Electricity (kwh per household per month)										
Refuse (average littes per week)										
evenue cost of subsidised services provided (R'000)	9									· u
Properly rales (tariff adjustment) (impermissable values per section 17								441	Car ar	r 3
of MPRA)					OVERB 26 LQN		-	L Willes	CA In Con	X22
Property rates exemptions, reductions and rebates and impermissable					(200)	-pc D	STRIL	TAMO	- BHO	
values in excess of section 17 of MPRA)		120	글	-	WERB	ERG	DASO	F 10	- 08	
Water (in excess of 6 kilolitres per indigent household per month)		123	=	-1	- ON	GSTK	Legal	DRF IL	. =	-
Sanitation (in excess of free sanitation service to indigent households)		440	4	-	56 FO.	ORT	CIPCO-	-	-	
Electricity/other energy (in excess of 50 kwh per indigent household per mo	onth'	<b>30</b>	=	-	200	D	17 MA		, -	
Refuse (in excess of one removal a week for indigent households)  Municipal Housing - rental rebates		123	-	2=2	4 40	-	- 141	B 307	3 -	
	6				41	X.L.	17 MF	III FOT		
Ofter	198				34	age to the				0,000
otal revenue cost of subsidised services provided	8.5	( <del>4</del> ))		-	-	-		-	- co 47	5 404
	-	20)						KAZ	028 64	rq.20
						. 028 4	25 1157	o FAX	w.odm.	,,,



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# **PART 2 – SUPPORTING DOCUMENTATION**

# 1. Overview of Annual Budget Process

#### 1.1 Political oversight of the budget process

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

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

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

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

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

The IDP and Budget time schedule of the 2023/2024 budget cycle was approved by Council in August 2022, ten months before the start of the budget year in compliance with legislative directives.

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

Updating the IDP and Budget is an evolving and re-iterative process over a 10-month period. The initial parallel process commenced with the consultative process of the IDP in 2022/23 and the update of the MTREF to determine the affordability and sustainability



framework at the same time. A review of the approved 2022/2023 IDP was undertaken on 30 May 2022

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

Following the tabling of the draft budget on 27 March 2023, local input will be solicited via notices published in all major newspapers across the region. while the budget will also be placed on the municipal website at <a href="https://www.odm.org.za">www.odm.org.za</a>.

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

#### 1.5 Stakeholders involved in consultations

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

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

Following the tabling of the draft budget in March 2023, local input will be solicited via notices published in all major newspapers across the region while the budget will also be placed on the municipal website at <a href="https://www.odm.org.za.">www.odm.org.za.</a>

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs for 2023/2024), advertisements will be placed in the local newspapers across the region and the municipal website and social media. The information relating to the budget documentation will be displayed at the notice boards in the municipal offices, Thusong centres and libraries in the district.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council on 27 March 2023 and the approval thereof in May 2023. The was no changes to the Budget Assumption SUCIPALITY OVERBERG ASSUMPTE BAG X22

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BREDASDORP 7280

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# 2. Overview of Alignment of budget to IDPICIFALITY The Vision of the Municipality OVERBERG DISTRICT MUNICIPALITY OVERBERG D OVEREERS UISTRICT WONDERSLIT A

JJ MAR 2023

The Municipality's long-term vision:

"Overberg – the opportunity gateway to Africa through sustainable services" TEL ME STATE OF TH

Alignment with Provincial and National Government

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

All these feed into and influence the Integrated Development Plan.

Overberg District Municipality Budget Priorities (Key Performance areas)

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

The five strategic outcomes are:

- To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.
- 2. To promote regional economic development by supporting initiatives in the district for the development of a sustainable district economy.
- 3. To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skill development.
- 4. To attain and maintain financial viability and sustainable by executing accounting services in accordance with National policy and guidelines.



5. To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR structures.

#### Amendments to the Integrated Development Plan

At the Strategic Session of Council on 05 April 2023, the Executive Mayor will reaffirm the strategic direction of Council. An IDP Review process was therefore followed, and not an Amendment.

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

# 3. Measurable performance Objectives Indicators

#### **KEY FINANCIAL INDICATORS AND RATIOS**

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

MEASURABLE PERFORMANCE OBJECTIVES (a)

Information regarding revenue are provided as follows:

 Revenue for each vote - SA 26

Revenue for each source - SA 25

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# 4. Overview of Budget related Policies

The following budget related policies was approved by Council, and are currently being reviewed / amended, in line with National Guidelines and Legislation.

- 4.1 Asset Management Policy;
- 4.2 Borrowing Policy;
- 4.3 Budget Policy;
- 4.4 Cash management and investment Policy;



- 4.5 Cost containment Policy
- 4.6 Credit control and debt collection Policy;
- 4.7 Customer Care Policy;
- 4.8 Demand Management Policy;
- 4.9 Funding and reserves Policy;
- 4.10 Infrastructure Investments and Capital Projects Policy;
- 4.11 Infrastructure Procurement and Delivery Policy;
- 4.12 Liquidity Policy;
- 4.13 Long Term Financial Planning Policy;
- 4.14 Management and Administration of Immovable Policy;
- 4.15 Payroll Management & Administration Policy;
- 4.16 Preferential procurement Framework Policy;
- 4.17 Supply Chain Management Policy;
- 4.18 Tariff Policy;
- 4.19 Travel and Subsistence Policy; and
- 4.20 Virement Policy.

Policies will be available at the municipal offices in the district, electronically as per request, as well as on the website of the municipality.

Some policies might still have to be reviewed and will be table to Council when the final budget is considered in May 2023.

#### Draft Budget Checklist

This draft budget does not result in a deficit - NO

This draft budget is regarded as a funded budget if the budget assumptions realized- YES, however deficit will be funded from accumulated cash reserves

This draft budget is focus on service delivery - YES

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

This draft budget is financially sustainable if the budget assumptions realized – NO, but additional revenue sources from health and fire services delivered need to identify to prevent cost cutting

This employee cost in this draft budget was calculated in accordance with the Wage agreement and did not consider any intention to apply for an exemption thereof — YES, but consideration will need to be given as alternatives (trade- off between salary increases or filling funded vacancies?)

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5. Overview of Budget Assumptions www.oum.org.za

**Expenditure** 

Salaries and Allowances

Wage negotiations have been finalised between the Unions and the South African Local Government Association and the municipality budgeted for 1.5% notch and medical fund increase. In line with National Treasury's Budget Circular 123 guidelines, 5.4% projection for annual increments had been provided to result in an unfunded budget with a deficit.

It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for. Inclusive are funded vacancies of which some are in the process of filling.

General expenditure

It is assumed that costs for services and fuel will increase with more than the current CPI inflation target provide by National Treasury over the medium term. It is also assumed that the capital projects for 2023/2024 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles.

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

Repairs and Maintenance

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

Capital costs

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

R

#### <u>Revenue</u>

#### **Grants**

- It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2023/2024 financial year.
- Additional Revenue Assumptions

ō	Sale of investment properties	= R2	000 000
	Interest on Current Deposito Accounts	= R3	250 000
а	Interest on outstanding debt	= R	50 000
o	Legal Fees Recouped	=R	500 000
o	Roads Agency Function	= R1	2 769 565
o	Fire Services (B-Muni's)	= R	5 068 046

#### Total Operating Results

ODM moved to a deficit budget during the previous 2022/23 Adjustment Budget and will strive to shift out of this position in future, however it becomes more difficult as time passes. New revenue streams, more allocations for functions from NT and PT and sustainable cost reflective tariffs are required to remain sustainable.

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6. Overview of Budget Funding
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Summary

Contracted services

Operational costs

Transfers and subsidies

The operating budget for 2023/2024 will be financed as follows:

Income and Expenditure type (Excluding Roads)

Revenue by Source	Adj	ustment Budget 2022/23	Draf	t Budget 2023/24	Dra	ft Budget 2024/25	Draf	ft Budget 2025/26
Service charges - Electricity	R	200 000.00	R	200 000.00	R	210 000.00	R	220 000.00
Service charges - Waste Water Management	R	600 000.00	R	600 000.00	R	630 000.00	R	660 000.00
Service charges - Waste Management	R	13 272 000.00	R	15 000 000.00	R	15 750 000.00	R	16 400 000.00
Agency services	R	11 597 174.00	R	12 769 565.00	R	13 429 076.00	R	13 885 714.00
Interest earned from Receivables	R	=	R	50 000.00	R	55 000,00	R	60 000,00
Interest earned from Current and Non Current Assets	R	2 750 000.00	R	3 250 000.00	R	3 250 000.00	R	3 250 000.00
Rental from Fixed Assets	R	12 925 000.00	R	13 825 000.00	R	14 755 000.00	R	15 185 000.00
Licence and permits	R	1 000 000.00	R	1 000 000.00	R	1 000 000.00	R	1 000 000.00
Operational Revenue	R	10 345 917.00	R	10 145 746.00	R	2 137 078.76	R	10 391 456.49
Transfer and subsidies - Operational	R	92 688 661.00	R	92 013 927.00	R	94 347 570.33	R	96 729 571.69
Transfers and subsidies - Capital	R	2 250 000,00	R		R	343	R	
Gains on disposal of Assets	R		R	2 000 000.00	R	1 500 000.00	R	1 500 000.00
	R	147 628 752.00	R	150 854 238.00	R	147 063 725.09	R	159 281 742.18
Expenditure by Type	Adj	ustment Budget 2022/23	Draf	t Budget 2023/24	Dra	ft Budget 2024/25	Dra	ft Budget 2025/26
Employee related costs	R	85 400 724.00	R	88 067 327.00	R	93 279 968.77	R	99 030 558.78
Remuneration of councillors	R	6 425 617.00	R	6 339 757.00	R	6 745 501.45	R	7 163 722.54
Bulk purchases - electricity	R	250 000.00	R	200 000.00	R	210 000.00	R	220 000.00
Inventory consumed	R	5 414 312.00		4 790 200.00	R	4 910 650.00	R	5 086 850.00
Debt impairment	R	100 000.00	R	100 000.00	R	100 000.00	R	100 000.00
Depreciation and amortisation	R	3 625 515.00	R	3 653 586.43	R	3 679 854.00	R	3 708 918.00
	R	3 008 417.00	1	2 433 186.00	23	2 684 841.00	R	2 962 559.00

23 109 643.00 R

2 799 000.00 R

21 039 732.00 R

151 172 960.00 R

-3 544 208.00 R

R

R R

Surplus/(Deficit) R

28 006 289.00 R

20 796 086.00 R

154 386 431.43 R

-3 532 193.43 R

21 890 930.38 R

21 311 199.98 R

154 812 945.58 R

-7 749 220.49 R

23 027 375.20

22 046 324.62

163 346 308.13

-4 064 565.96

Revenue by Source	Adj	ustment Budget 2022/23	Dra	ft Budget 2023/24	Dra	ft Budget 2024/25	Dra	ft Budget 2025/26
Transfer and subsidies - Operational	R	113 498 250.00	R	122 375 000.00	R	128 695 313.00	R	133 071 429.00
	R	113 498 250.00	R	122 375 000.00	R	128 695 313.00	R	133 071 429.00
Expenditure by Type	Adj	ustment Budget 2022/23	Dra	ft Budget 2023/24	Dra	ft Budget 2024/25	Dra	ft Budget 2025/26
Employee related costs	R	47 707 000.00	R	50 645 000.00	R	55 066 250.00	R	57 592 695.00
Inventory consumed	R	50 297 000.00	R	57 531 000.00	R	59 952 713.00	R	61 192 660.00
Interest	R	281 000.00	R	320 000.00	R	330 000.00	R	340 000.00
Contracted services	R	3 480 000.00	R	3 100 000.00	R	3 321 000.00	R	3 528 270.00
Operational costs	R	11 672 266.00	R	10 779 000.00	R	10 025 350.00	R	10 417 804.00
	R	113 437 266.00	R	122 375 000.00	R	128 695 313.00	R	133 071 429.00



The capital programme for 2023/2024 will be financed as follows:

ТҮРЕ	FUNDING SOURCES	Draft BUDGET 2023/24
1	CAPITAL REPLACEMENT RESERVE	R5 771 000
2	REVENUE	RO
3	EXTERNAL LOANS	RO
4	GRANTS	RO
- 5	PRIVATE CONTRIBUTIONS	RO
	TOTAL	R5 771 000

### Reserves

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

# Sustainability of municipality

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

# Planned savings and efficiencies

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

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





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# Investments

Particulars of monetary investments as at 28 February 2023

MONTHLY INVESTMENT REPORT		
OVERBERG DISTRICT MUNICIPALITY		
REPORTING MONTH: February 2023		

Feb 23	Account number	INSTITUTION	Balance as at 28 February 2023	Interest earned		
				Month	Rate	
Overberg District Municipality						
ABSA Deposito Plus (Rehab)	9287550641	ABSA BANK	R 3 364 249.14	R 17 594.77	6.45%	
NEDBANK Call Account	037881714042	NEDBANK	R 9 233 356.88	R 185 370.67	6.90%	
Absa Investment Tracker (Main)	9358892970	ABSA BANK	R 38 420 912.20	R 249 318.03	7.65%	
Absa Investment Tracker ( Special)	9374585345	ABSA BANK	R 20 200 948.78	R 131 086,44	7.65%	
Total for Investments			R 71 219 467.00	R 583 369.91		
Cheque Account	178-000-006-2	Absa Bank	R 75 342.51	R -	0.00%	
Primary Bank Account	1176524496	Nedbank	R 4 429 658.99	R -	0.00%	
Total for Bank Accounts			R 4 505 001.50	R -	0.00%	
TOTAL			R 75 724 468.50	R 583 369.91	0.00%	

# Planned proceeds of sale of assets

The municipality budgeted for gains in 2023/2024 as revenue for municipal property that will be sold.

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

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

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

No additional nor new borrowings is anticipated for the 2023/2024 financial year

# Particulars of budgeted allocations and grants over the MTREF period:

# Operating Budget

Grant	Туре	2023/2024 2024/2025		2025/2026		
Equitable Share	DORA	-R 84 437 000.00	-R 88 501 000.00	-R 90 551 000.00		
Fin Man Grant	DORA	-R 1000000.00	-R 1 000 000.00	-R 1 138 000.00		
RRAMS	DORA	-R 2 846 000.00	-R 2 974 000.00	-R 3 107 000.00		
EPWP	DORA	-R 1 192 000.00	R -	R -		



Safety Grant (WOSA)	Prov	-R	1 560 000.00	-R	1 622 000.00	-R	1 671 000.00
CDW	Prov	-R	57 000.00	-R	57 000.00	-R	57 000.00
WCFM Capability	Prov	-R	500 000.00	R	-	R	-
FIRE SAFETY Capacity	Prov	-R	50 000.00	R	-	R	-
TOTAL		-R 9	1 642 000.00		-R94 154 000.00		R96 524 000.00

# Capital Budget

None

# FUNDING ASSESSMENT FOR 2023/2024

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

# No. Funding Compliance

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

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# Funding compliance factor description

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

# (a) Cash/cash equivalent position

The municipality foresees a positive cash position for the short term, as the working capital are cash-backed. The reserves are however not cash backed. The cash situation seems as if it is deteriorating, as the increase in revenue (grants) is less than inflation rate while expenditure increase with more than the inflation rate. The cash flow is currently positive and the total Cash and Cash Equivalents on 28 February 2023 is R16 142 241. (C-Schedules)

# (b) Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as of 28 February 2023:

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R6 841 452
External Loans unspend	R4 911 913
1 (one) Month Operational Expenditure	R12 853 650
Provisions	R4 014 249
Capital Replacement reserve	R10 889 331
Equitable share received in advance	R6 722 500
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R55 852 416
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R71 219 467
VAT Refund (ABSA Deposit plus)	-R20 200 949
Rehabilitation provision (KWK)	-R3 364 249
Balance of Investments	R47 654 269
Cash book - Bank Balance	R4 505 002
Roads claims outstanding	R8 905 025
Consumer Debtors (current – 60 days)	R 2 706 355
Total Liquidity Available	R63 770 651
Liquidity Shortfall(-)/Liquidity Surplus	R7 918 235





# (c) Monthly average payments covered by cash or cash equivalents

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

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

# (d) Surplus/deficit excluding depreciation offsets

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

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

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

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

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

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

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

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

# (g) Debt impairment expense % of billable revenue

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

No debt impairment is currently anticipated.

# (h) Capital payments % of capital expenditure

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

The capital budget for 2023/24 have been focussed on service delivery capital acquisitions, vehicles, and vehicle upgrades/refurbishments, general ICT and security related assets and Office equipment, hence projects to ensure the safety and sustainability of rendering services. These include additions to infrastructure, machinery, and equipment to ensure the continuation of the administration and service delivery.

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

The purpose of this measurement is to determine the proportion of a municipality's 'ownfunded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and numbroutions) should be excluded. Loan funding will be utilized to the part of the capital to the part of the capital to the purpose of this measurement is to determine the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality's 'ownfunded' in the proportion of a municipality

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expenditure as listed in the previous years (2022/2023) capital project plan for solid waste. Currently no additional projects on borrowing are anticipated.

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

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

The transfers/grants as per Division of Revenue Bill (DORA Bill) (100%) have been included in the revenue budget 2023/2024.

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

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

The amounts of outstanding debtors are regarded as realistic.

### Repairs & maintenance (R&M) expenditure level (1)

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

The budgeted amount for Repairs and Maintenance amounts to R9 675 M (Schedule A9) which ODM budget to spend on own assets which equates to 6.3% of Total Expenditure of R154.386 M (excluding Roads). The Repair and Maintenance which the Roads Division is spending on Provincial Assets is not considered.

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

This measure has a similar objective to the R&M measures but 1861 painted credibility of the levels of asset renewal plans.

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

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

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

# (o) Financial Position Budget

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

# (p) Cash Flow Budget

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

# (q) Summary

The municipality currently project adequate cash funds collectively but will not generate enough cash to meets its operational requirements on the medium to long term. The financial position of the municipality is monitored on a daily basis by the relevant finance officials and reports are submitted to the Finance Portfolio Committee and if needed correction steps are taken. When taking the accounting related expenditure also in consideration, the municipality is currently sitting with a deficit budget.

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# 7. Expenditure on allocations and Grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

Grant	Туре	2023/2024	2024/2025	2025/2026
Equitable Share	DORA	-R 84 437 000.00	-R 88 501 000.00	-R 90 551 000.00
Fin Man Grant	DORA	-R 1 000 000.00	-R 1000000.00	-R 1 138 000.00
RRAMS	DORA	-R 2 846 000.00	-R 2 974 000.00	-R 3 107 000.00
EPWP	DORA	-R 1192000.00	R -	R -
Safety Grant (WOSA)	Prov	-R 1560000.00	-R 1622 000.00	-R 1671000.00
CDW	Prov	-R 57 000.00	-R 57 000,00	-R 57 000.00
WCFM Capability	Prov	-R 500 000.00	R -	R -
FIRE SAFETY Capacity	Prov	-R 50 000.00	R -	R -
TOTAL		-R 91 642 000.00	-R94 154 000.00	-R96 524 000.00

Capital Budget None

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

# 8. Allocations and Grants made by the municipality

No allocations or grants was made by the municipality, the municipality however do act as a coordinator and transfer agent for JDMA (Joint District and Metro Approach) projects to Local B-Municipalities.

# 9.Councillor member allowances and employee benefits

Allowances and employee benefits budgeted preliminary for 2023/2024:

# Councillors

- Salary
- · Allowances for Cell phones
- Allowances for Transport

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# Contributions

# Senior Managers of the Municipality

- Salary
- · Allowances for transport
- · Contributions
- · Performance Bonuses

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# Other Employees

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

# Costs to Municipality:

# Councillors

•	Other Councillors (14)		528 714 339 <b>757</b>
	07. 0. 0. 0. 11. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	ъ с	E00 744
•	Executive Committee (4)	R 1	248 187
•	Deputy Executive Mayor (1)	R	791 982
•	Executive Mayor (1)	R	978 890
•	Speaker (1)	R	791 982

# Senior Managers

_	Director: Community Services	R	1 304 924
• r	Director: Corporate Services	R	1 183 337
• (	Chief Financial Officer	R	1 200 949
• 1	Municipal Manager	R	1 516 840

# Number of Councillors

# 13. Capital expenditure details

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

# Legislation compliance status

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

# 15. Other supporting documents

# BUDGET FRAMEWORK AND PRINCIPLES - 2023/24 MTREF December 2022 Guidelines from Budget Office to User Departments

Budget office advised CFO that a Zero-based budget approach be followed for the 2023/24 MTREF budget preparation.

# Approach is in line with ODM Budget policy

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

# **BUDGET APPROACH AND PRINCIPLES**

- 1. Principle of zero-based budgeting
- ▶ 2. Income-based approach determining the realistic anticipated income first
  - a. Equitable share
  - b. Own revenue
- 3. Provision for fixed costs
  - a. Employee related costs

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- b. Depreciation
- c. Finance costs
- · d. Contractual commitments
- 4. Provision for variable cost
  - a. Detailed motivations
  - b. Prioritize according to greatest need
- ▶ 5. Maintenance projects
  - a. Preventative
  - b. Corrective
- ▶ 6. Capital Budget
  - a. Capital projects
  - b. Major capital items Asset register
  - c. Expensed minor capital items Inventory
- 7. Budget according to SCM Commodities
- ▶ 8. Ensure mSCOA alignment with 7
- 9. NO budget deficit Not currently realistic or executable
- 10. Gains from land sales should as far as possible be utilized to fund the creation of new assets (CRR) or the repair and maintenance of existing assets (OPEX).

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# 16. Municipal Manager Quality Certification

Municipal Manager's quality certificate

1 RICHAM DSMMMunicipal Manager of Overberg District Municipality, hereby
1.3.3.3.4.5.1.2
certify that the annual budget and supporting documents have been prepared in
accordance with the Municipal Finance Management Act and the regulations made under
the Act, and that the annual budget and supporting documents are consistent with the
Integrated Development Plan of the Municipality.
Print Name RICHARD BOSTAN
Municipal Manager of the Overberg District Municipality
Signature
Date

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

27 MAR 2023

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# OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22

BREDASOURP 7280



27 MAR 2023

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SECTION B – BUDGET

1.Operating Budget

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

Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		533	Medium Term F anditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Yea +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	r2	236	286	278	400	200	200	200	200	210	220
Service charges - Water	2	965003	50,000	1992	55.50	25500	15475 I	2232	-0.00	5000	
Service charges - Waste Water Management	72				600	600	600	600	600	630	660
Service charges - Waste Management	F2	11 468	11 844	9 812	12 572	13 272	13 272	13 272	15 000	15 750	16 400
Sale of Goods and Rendering of Services		11 400	11011	0.012	12.012	10 212	10 272	10 212	10 000	10 7,00	
Agency services		10 127	11 343	11 501	11 351	11 597	11 597	11 597	12 770	13 429	13 88
Interest		10 127	11.040	11 301	11 301	11 301	11 907	11 331	12.110	FO TEO	15 00
		12	~	*		-	170	100	50	55	6
Interest earned from Receivables			0.007		~ ~	0.750	0.700	0.770			
Interest earned from Current and Non Current As		1 899	2 287	2 558	2 000	2 750	2 750	2 750	3 250	3 250	3 25
Dividends		(3)	5		8.0	37	3	15		- 5	
Rent on Land			200	000			- 0.00	- 3			
Rental from Fixed Assets		10 747	11 856	12 458	12 930	12 925	12 925	12 925	13 825	14 755	15 18
Licence and permits		137	230	225	2 500	1 000	1 000	1 000	1 000	1 000	1 000
Operational Revenue		7 788	7 220	9 229	11 394	10 346	10 346	10 346	10 146	2 137	10.39
Non-Exchange Revenue											
Properly rales	2	-61			39	134	343	8900	345	+0.	
Surcharges and Tax es			-	- 2	- 4		-		120	2.	
Fines, penalties and forfeits		2	- 2	2	2	150	187	12	100	20	
Licences or permits			2								
Transfer and subsidies - Operational		169 680	207 200	202 394	197 193	206 187	206 187	206 187	214 389	223 043	229 80
Interest		100 000	207 200	202.004	101 105	200.101	200 107	200 101	214.000	UPW USS	220 00
Fuel Levy		4 405	-	1 812		-					
Operational Revenue		1 465	8	ALCOHOL:	0.500	17.2	1000	30	2.000	4 500	1 50
Gains on disposal of Assets		- 1	1	11 724	2 500	- 7	*	7	2 000	1 500	1,00
Other Gains		7 384	520	5 831	- 4				1.00	*	
Discontinued Operations		10004100001		7000000000					2000		
Total Revenue (excluding capital transfers and		220 932	252 787	267 821	253 440	258 877	258 877	258 877	273 229	275 759	292 35
Expenditure Employee related costs	2	113 215	116 527	122 755	135 932	133 108	133 108	133 108	138 712	148 346	156 62
Remuneration of councillors	2	6 197	5 852	5 872	6 166	6 426	6 426	6 426	6 340	6.746	7 16
Bulk purchases - electricity	2	385	766	329	400	250	250	250	200	210	22
Inventory consumed	8	42 327	56 358	50 516	46 462	55 711	55 711	55 711	62 321	64 863	66 28
Debt impairment	3	145	67	67	200	100	100	100	100	100	10
Depreciation and amortisation		3 573	3 831	3 575	3 626	3 626	3 626	3 626	3 654	3 680	3 70
Interest		3 860	3 448	3 492	3 329	3 289	3 289	3 289	2 753	3 015	3 30
Contracted services		16 389	16 137	24 539	23 792	26 590 2 799	26 590 2 799	26 590 2 799	31 106	25 212	26 55
Transfers and subsidies Imecoverable debts written off			680	399	-	2 /99	2 /99	2 /99	( <del>-</del>		
Operational costs		28 835	36 735	32 094	33 440	32 712	32 712	32 712	31 575	31 337	32 46
Losses on disposal of Assets		464	322	807	-				-	-	
Other Losses	Н	-		-	-						-
Total Expenditure		215 390	240 723	244 445	253 346	264 610	264 610	264 610	276 761	283 508	296 41
Surplus/(Deficit)		5 541	12 064	23 377	94	(5 733)	(5 733)	(5 733)	(3 532	(7 749)	(4 05
Transfers and subsidies - capital (monetary	6	691	1 614	1 116	- 8	2 250	2 250	2 250			-
Transfers and subsidies - capital (in-kind)	6		667	980	-	121		-	(5)	5	
Surplus/(Deficit) after capital transfers &		6 233	14 345	25 472	94	(3 483)	(3 483)	(3 483)	(3 532	(7 749)	(4 06
contributions											
Income Tax			-		-	-	=	+	-	-	77.25
Surplus/(Deficit) after income tax		6 233	14 345	25 472	94	(3 483)	(3 483)	(3 483)	(3 532	(7 749)	(4 06
Share of Surplus/Deficit attributable to Joint Vent. Share of Surplus/Deficit attributable to Minorities	ire					-		-		-	
Surplus/(Deficit) attributable to municipality		6 233	14 345	25 472	94	(3 483)	(3 483)	(3 483)	(3 532	(7 749)	(4 06
Surplus/(Deficit) attributable to municipality  Share of Surplus/Deficit attributable to Associate	7	0 233	14 343	23 412	24	(5 403)	[3 463]	(3 463)	(5 552	(1.149)	(4 00
Intercompany/Parent subsidiary transactions				200	(3)	1,02					
increompany/calent auraintary matisactoris				100	-			100	_	-	



# 2. Capital Budget Programme

# OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL PROGRAMME FOR 2023/24 - 2025/26

PROJECT NO	DEPARTMENT	Project Name	DESCRIPTION	DRAFT BUDGET 2023/24	DRAFT BUDGET 2024/25	Draft BUDGET 2025/26	TOTAL DRAFT BUDGET
1	EMERCENCY SERVICES	DC3_Rescue Equipment	Aquire neccesary resque equipment for rendering services	R100 000	R50 000	R75 000	R225 000
2	EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	Refurbish or upgrade fleet vehicles	R300 000	R250 000	RO	R550 000
3	EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	Replace redundent vehicles and add additions to fleet	R2 200 000	RO	R2 200 000	R4 400 000
4	EMERGENCY SERVICES	DC3_Bunker Clothing	Protective clothing Fire Fighting	R900 000	RO	RO	R900 000
5	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Furniture and Office Equipment	Office Furniture	R6 000	R6 200	R6 300	R18 500
6	LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment	Furniture and Fittings	R200 000	RO	RO	R200 000
7	LED, TOURISM, RESORTS AND EPWP	DC3 Property Upgrade	Upgrade of Bungalows and ammenities	R500 000	RO	RO	R500 000
8	MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	Office Furniture	R30 000	R10 000	R20 000	R60 000
9	MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	Mobile Aircons	R10 000	R5 000	R10 000	R25 000
10	FINANCE	DC3_Furniture and Office Equipment	Office Equipment	R10 000	R15 000	R10 000	R35 000
11	CORPORATE SERVICES :	DC3_Fencing - Head Office	Erecting of perimeter fence/walls and access gates	R320 000	RO	RO	R320 000
12	CORPORATE SERVICES :	DC3_Furniture and Office Equipment	Office Furniture	R40 000	R30 000	R40 000	R110 000
13	CORPORATE SERVICES:	DC3_Aircons	Installation and replacement of aircons	R150 000	R50 000	R50 000	R250 000
14	ICT SERVICES	DC3_Replacement of old and broken Computer E	Replace redundent computers and acquisition for new staff	R260 000	R100 000	R100 000	R460 000
15	ICT SERVICES	DC3 Security ICT	Security ICT	R680 000	RO	RO	R680 000
16	COMMITTEE RECORDS AND COUNCIL SUPP	DC3_Furniture and Office Equipment	Office Equipment	R35 000	RO	R40 000	R75 000
17	IDP AND COMMUNICATION	DC3_Awareness Equipment	Awareness Equipment	R30 000	R20 000	RO	R50 000
			TOTAL	R5 771 000	R536 20	0 R2 551 30	0 R8 858 500

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# OVERBERG DISTRICT MUNICIPALITY



# Medium Term Revenue and Expenditure Framework (MTREF)

DRAFT TARIFFS: 2023/2024 - 2025/2026

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

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# 1. FIRE FIGHTING

TARIFF CATEGORY		TARIFF DESCRIPTION	TARIFF 2022/2023 (VAT INCLUSIVE)	% INCREASE	TARIFF 2023/2024 (VAT INCLUSIVE
SPECIAL INCIDENTS - CALL			Valvas andreas	Marion — Volumento	ROUNDED
OUT COST	Per unit	Motor pumps	R1 859.00	7.0%	R1
	Per unit	Service & response vehicles	R938.00	7.0%	R1
STAND-BY AND OPERATIONAL COST	Per unit /per hour	Motor pumps	R1 859.00	7.0%	R1
	Per unit /per hour	Service & response vehicles	R1 587.00	7.0%	R1
PERSONNEL	Per hour	Senior	R525.00	7.0%	F
	Per hour	Junior	R351.00	7.0%	ı
WATER	Per kilolitre	Water	R29.00	7.0%	1
CHEMICALS	-	Chemicals	Cost price + 10% +		Cost price + 10% +
PROVIDING DRINKING WATER	Per kilometre	Water	R63.00	7.0%	1
STANDBY	Per unit per hour	Standby	R639.00	7.0%	F
ASSISTANCE TO FIRE SERVICES	Per unit per hour				R500 / Outside district (+ Actual travel cost)
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	Cost price + 10% + 15%		Cost price + 10% -
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	R623.00	7.0%	F
	Per hour or part	Specialised pumps	R351.00	7.0%	F
	Per hour or part	Hydraulic equipment	R1 044.00	7.0%	R1
	Per hour or part	Lighting	R333.00	7.0%	R356 plus travel cost
	Per cylinder	Filling cylinders	R299.00	7.0%	
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	R1 509.00	7.0%	RI
	Per hour or part	Additional crew	R623.00	7.0%	
TRAINING	Per person	First Aid level 1	R1 272.00	7.0%	R1
	Per person	First Aid level 3	R2 103.00	7.0%	R2
	Per person	Fire extinguisher basic	R1 544.00	7.0%	R1
	Per person	Basic Fire Fighting – 1 day	R2 525.00	7.0%	R2
	Per person	School children (First Aid 1)	R639.00	7.0%	
	Per kilometre	Transport cost	R12.00	15.0%	
STAND-BY  STAND-BY  MSURFICE INSPECTIONS  DEMONSTRATIONS  SPECIAL INVESTIGATIONS	Per Vericle/b oat	Special events	R693.00	7.0%	
STRICT NATE OF	Per hour	Medical stand-by (limited to venue or terrain)	R606.00	7.0%	
MSUR WEE MERECTIONS	-0.	Inspection on request of insurance	R1 193.00	7.0%	R
SED MIS	<b>.</b>	Follow-up inspection	R446.00	7.0%	
DEMONSTRANIONS	- 425 40	Conditions linked to awareness	Actual cost + 15%		Actual cost + 15%
SPECIAL INVESTIGATIONS	er or or or or or or or or or or or or or	Civil claims, insurance, civil court cases & other	Actual cost + 15%		Actual cost + 15%

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			TARIFF		TARIFF
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	2022/2023 (VAT INCLUSIVE)	% INCREASE	2023/2024 (VAT INCLUSIVE) ROUNDED
DIVING TEAM	Per day	Diving team	R2 235.00	7.0%	R2 391
LECTURE ROOM	Per day	-	R876,00	7.0%	R937
EXTERNAL TRAINING FACILITY	Per student per day	8	R446.00	7.0%	R477
OCCUPATIONAL CERTIFICATE	Per unit	74	R333.00	7.0%	R356
FIRST AID REFRESHER TRAINING	-	T.	R413.00	7.0%	R442
FLAMMABLE LIQUID PERMITS	<b>-</b> 0.	Bulk> 1000L - Industry & commercial	R2 358.00	7.0%	R2 523
	-	Small content <1000L – Farms & private	R639.00	7.0%	R684
	-	LPG	R312 + inspection tariff	7.0%	R334 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R885.00	7.0%	R947
FIRE PERMIT	Per site		R938.00	7.0%	R1 004
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	R876.00	7.0%	R937
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	•	_	R876.00	7.0%	R937
VELD FIRE FIGHTING AS PER ACT (FIRE SUPRESSION) – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	No charge		No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPRESSION) – NON- MEMBERS OF REGISTERED PROTECTION ASSOCIATION			R707 per hour per unit	7.0%	R1066 per hour per unit
AIR SUPPORT	-	-	Cost + 10% + 15%		Cost + 10% + 15%
FLAIM TRAINER	Per day	With two operators	R15600 + Travel & Accommodation Cost	7.0%	R16692 + Travel & Accommodation Cost
Working on Fire Team	Per Team				Variable cost plus 15%
SCRUTINY OF BUILDING PLANS (Safety Evaluation)	Per plan	Inspection of any building	plan		6.5% of Building plan cost

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# 2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2022/2023 (VAT INCLUSIVE)	% INCREASE	TARIFF 2023/2024 (VAT INCLUSIVE) ROUNDED
ADDITIONAL TARIFFS	<del>-</del> 3	Any rental of equipment and vehicles-	Cost + 10% + 15%	Ť	Cost + 10% + 15%
	Per page	Photostat/A4 page	R1.60	6%	R2
	Per page	Photostat/A4 page colour	R6.10	6%	R7
	Per page	Computer printouts	R18.00	6%	R19
	Per page	Faxing	R36.00	6%	R38
	Per cheque	Dishonoured cheques	R167.50	6%	R178
	Per occurren ce	Faulty payments	R167.50	6%	R178
	Per item	Printing of maps A3 size black	R70.00	6%	R74
	Per item	Printing of maps A3 size colour	R81.60	6%	R87
	Per item	Printing of aerial photos A3 size	R155.80	6%	R165
	Per item	Printing of maps A4 size black	R31.80	6%	R34
	Per item	Printing of maps A4 size colour	R37.10	6%	R39
	Per item	Printing of aerial photos A4 size	R43.50	6%	R46
	Appeal	-	R1 486.10	6%	R1 575
NON-REFUNDABLE TENDER DOCUMENT	7	Tender 9 years & 11 months +	R1 486.10		R1 600
	-	Tender 5 – 8 years 11 months	R743.10		R800
	-	Tender 3 years 11 months - 4 years 11 months	R304.20		R450
	<b>7</b> .0	3 years	R304.20		R400
	-	Less than 3 years	R148.40		R250
	-	Banking Tender	R743.10		R850
ELECTRONIC NOTICE BOARD	Per day	Private Sector/Business per 24 hours rolling per slide	R15.90		R17
	Per day	Municipalities (local) per 24 hours rolling per slide	R7.40		R8
PROPERTIES	Per month	Head Office Shaded Parking (Officials only)	R35.00		R37
INTEREST ON ARREARS	Per month	Interest calculated due and payable on any balance outstanding after date specified on account			Calculated on Prime rate plus 1% pa

# 3. ENVIRONMENTAL MANAGEMENT

Sept. 20-10	5 - 1		TARIFF	12, 72	TARIFF
			2022/2023		2023/2024
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INC)	% INCREASE	(VAT INC)
					ROUNDED
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	R880.00		R950.00
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Commercial vehicles (Cars and Pick-ups's Campers, Caravans and Trailers)	R196.00		R212.00
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Large vehicles (All Trucks and Busses)	R504.00		R544.00





# 4. MUNICIPAL HEATH

TARIFF CATEGORY		TARIFF DESCRIPTION	2022/2023 (VAT INCLUSIVE)	% INCREASE	2023/2024 (VAT INCLUSIN ROUNDED
WATER QUALITY MONITORING	•	All samples taken on request (except for governmental institutions) R 200 per sample run plus laboratory cost as per contract between ODM and laboratory.	R303	Cost reflective adjustment	R600
	•	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R200.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	R303	Cost reflective adjustment	R600
	ě	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 200.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	R303	Cost reflective adjustment	R600
		Government Institution e.g. Municipality fee			R600
		Sewerage			R450
MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	•	All bacteriological & chemical analyses: R200,00 per sample run plus laboratory cost as per contract between ODM and laboratory	R303	Cost reflective adjustment	R1 000
	8	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act R 145.00 per sample run pus laboratory cost as per contract between ODM and laboratory.	R303	Cost reflective adjustment	R1 000
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS		-	R2 500	10%	R2 750
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS,	29	Issuing of Certificates of acceptability. Once off payment	R950	Cost reflective adjustment	Category ties implemente
	ŝ	Inspection performed to uplift a prohibition on the use of a premises or facility	R860	7%	R920
	2	Replacement of any applicable COA	R303	7%	R324
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	8	Application for issuing of any Health related report	R950		Category tie
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	73	-	R950	7%	R1 017
AIR QUALITY CONTROL - COST OF LIVENSING (FUEL BURNING & PPLANCES - COST OF LICENSING OF THESE APPLICATIONS WHAT TAKE PLACE ON A SLIDING SCALE	<b>.</b>	Atmospheric emission tariffs – application fee for license fee (Licence fee determined by Air Quality Act, Act 39 of 2004)	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as pe latest NT Atmospheri Emission Regulation
C STREET PRIVATE PLACE ON A SLIDING SCALE MAN 128 PLACE ON A SLIDING SCALE MAN 128 PLACE ON A SLIDING SCALE MAN 128 PLACE ON A SLIDING SCALE MAN 128 PLACE ON A SLIDING SCALE MAN 128 PLACE OF THE SECOND SCALE PRIVATE PLACE ON A SLIDING SCALE PLACE OF THE SECOND SCALE PLACE OF THE SECOND SCALE PLACE OF THE SECOND SCALE PLACE OF THE SECOND SCALE PLACE OF THE SECOND SCALE PLACE OF THE SECOND SCALE PLACE ON A SLIDING SCALE PLACE PLACE ON A SLIDING SCALE PLACE P	014	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as pe latest NT Atmospheri Emlssion Regulation
CSTREDASE 2023  RELIGIOSOGII. Org. 28 . Fax. 128 425 126 126 126 126 126 126 126 126 126 126	3.12	59 / 175	5		

	7)-		TARIFF		TARIFF
TARIFF CATEGORY		TARIFF DESCRIPTION	2022/2023	W INCREASE	2023/2024
			(VAT INCLUSIVE)		(VAT INCLUSIVE ROUNDED
	ī	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	2.	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	ē	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	4:	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
ISSUING OF HEALTH REPORT OR CERTIFICATE	121	-	R950	7%	R1 017
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	5		R860	Cost reflective adjustment	R1 500
ATMOSPHERIC	-	Application for new atmospheric emission licence	R19 050 per listed activity	Cost reflective adjustment	R22 500
		Application for atmospheric emission licence review	R19 050 per listed activity	Cost reflective adjustment	R22 500
	-	Application for atmospheric emission licence renewal	R9525 per listed activity	Cost reflective adjustment	R12 000
	6	Application for atmospheric emission licence transfer	R3 818	Cost reflective adjustment	R5 000
Local Municipalities	-	Health Service	R8.40 per population	6%	R8.90
Health Certificate/Report Categories	-	Category 1: Health Establishments	R950	Cost reflective adjustment	R1 200
	-	Category 2: ECD's, Schools	R950	5.3%	R1 000
	-	Category 3: Old age homes, children homes, nursing homes	R950	5.3%	R1 000
	-	Category 4: Accomodation Facilities offensive trades	R950	Cost reflective adjustment	R1 150
	-	Category 5: Health care waste generators	R950	Cost reflective adjustment	R1 200
	-	Category 6: Beauty Salons	R950	5.3%	R1 000
	2	Category 7: Supermarkets/Large Retailers	R950	Cost reflective adjustment	R3 000
SCRUTINY OF BUILDING PLANS (Health Evaluation)	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6.5% of Building plan cost		6.5% of Building plan cost
STREET STORY	Per plan	Inspection of any building plan – Overstrand area	4.5% of Building plan cost		4.5% of Building plan cost
SCRUTINY OF BUILDING PLANS (Health Evaluation) To Properly A 72-711  STREET STREET 12-711  BECOMMENT 12-711  STREET 1-728 425 1151  TEL: 128 425 1151  TEL: 128 425 1151  TEL: 128 425 1151  TEL: 128 425 1151	3.60	60 / 175	5		



# 5. ROADS

			TARIFF 2022/2023		TARIFF 2023/2024
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INCLUSIVE)	% INCREASE	(VAT INCLUSIVE)
			uncus. i		ROUNDED
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	R554.00	7%	R593.00
	-	Any additional structure posts	R400.00	7%	R428.00

# 6. KARWYDERSKRAAL DUMPING SITE

			TARIFF 2022/2023		TARIFF 2023/2024
TARIFF CATEGORY	Y UNIT TARIFF DESCRIPTION	TARIFF DESCRIPTION	(15% VAT EXCLUSIVE)	% INCREASE	(15% VAT EXCLUSIVE)
					ROUNDED
KARWYDERSKRAAL	Dumping	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	Free of charge	None	Free of charge
	Dumping	Cost per tonne - Dumping of general Household waste - Private	R257.25	Cost reflective	R300.27
	Dumping	Cost per Tonne-General Household Waste - Municipalities	R98.78	Cost reflective	R178.22
	Dumping	Cost per tonne - dumping building rubble (oversize/clean)	R114.11	Cost reflective	R122.78
	Dumping	Cost per tonne - dumping contaminated builders rubble	R257.25	Cost reflective	R300.27
	Dumping	Cost per tonne - rehabilitation contribution - municipalities	R20.92	Cost reflective	R22.50





# 7. UILENKRAALSMOND RESORT

delise philogopy	PARISE DESCRIPTION	SEISAN COSVERIES		OHY DESEASON	W. BUCHEASF	HISBASON TABLE		ONE OF SPASON
			OUT OF SEASON				OUT OF SEASON	
		2022-2023	TARSEF - WEEKEND	TARFF - WEEK		2023:2024	TARIFF - WEEKEND	TARIFF - WEEK
		(VAT INCLUSIVE)	2022/2023	2022/2023		IVAT INCLUSIVE)	2023/2024	2020:2024
		æ	(VAT INCLUSIVE)	IVAT IROQUSIVEI		×	IVAT INCLUSIVE	(VAT INCLUSIVE)
			~	nĸ			n:	я
	Bungalows per night	070	X9	620			738	683
	Bungalows (see view) per night	1 150	386	640	7%	1231	-	668
	Wooden House per night	+ 230	_	910	3%		1166	978
	Breakage deposit (no VAT payatée)	570	570	570	ř	019	919	610
HOLIDAY HOUSE/BUNGALOW	Cancellation fee (Chily payable if re-let)	190		180		193		
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation	50% of reservation	50% of receivation	50% of reservation	50% of reservation	50% of reservation	50% of reservation
		amount	BITICERN	amount	amount	amouati	antoun	amount
	Access card deposit per card	90	96	8				96
	CaravanTent sile per night (maximum 6 persons)	DZ5	350	230	%.4	556		246
	Caravan Tent sile per person per night (out of season only)	0	100	100	%/	0	103	107
	Concellation fee (Only payable if re-let)	180	89	180	7%	183	193	193
CARAVANTENT SITES	Cancellation fee per occasion (Only payable if not re-let)	50% оf газетуабоя алтогий	50% of reservation emount	50% od resarvadon alisovni	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	96	06	8	964	96	96	36
	Day visitors per sile per person per day camping site (08:00 – 17:00)	45	45	45	£	48	48	48
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	8	55	55	%/	0	59	59
DAY VISITORS	Mini-bus per day (08:00 ~ 17:00) (Excluding in-season)	0	8	8			98	98
	Bus per day (08:00 - £7:00) (Excholing in-season)	0	180	180			193	193
	Children 5 years and younger	Free	F188	Free	F188	Fræ	Free	Free
	Rental open area per 50 m²	\$	08	8			98	*
PARKING AREA	Parking per vehicle/boal per day		52	25	1%	27	27	17
	Extra persons per sile per person per day - caravarulent sites and		06	66	%2	96	96	\$
ADDITIONAL PERSONS/VEHICLES	CARGARON'S Coles unividos nos dos contracamentaria albas buscalique & cont							
	Exua yeard per oof varayeeren area, Ortgoorte a sore-	28	3	90	7%	64	64	3
	Hall time per occasion per day (Small)	1 030	1 030	1 030	7%	1 102	1 102	1 102
	Hall itte per occasion per day (Recreational)	Tamif delemaned by NtM on request	Famil determined by MM on request	Tarrif determined by MM on request	Tanti determined by MM on request	Tardf determined by MM on request	Tamii dateminad ty MM on request	Tarrif delemined by MM on request
HALL	Breakage deposit	570	DJS.	570	2%	619	610	610
	Cancellation fee (Only payable if re-let)	180	081	180	**	193	193	193
Cancellation fee per occasion (Only payable if not	Cancellations fee per occasions (Only payable if not re-let)	50% of reservation	50% обтезвечайов	50% of reservation	50% of reservation	50% of reservation	reservation	50% of reservation
		amount	amount	ariount	BITIOLIAN	amount	amount	)Jandanti
JEDDING	Rental of bedding per trail per occasion	90		96				98
OUNCIL HOUSES	Rantal per month (excluding trasic services)	5 890		5 890		6 302	93	£ 302
	Water per kilo litre	8.908		8,908				10
	Water deposit – service connection	1 100		4 100	7%			177
COMMERCIAL USERS	Service deposit	1 750	1750	1750		-	-	Ψ.
	Water services connection fee (per connection)	250	250	250	7%		_	268
	Water re-connection for defaulters	Cost + 15% + 15%	Cost + 15% + 1	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% + 15%	Cost + 15% +	Cost + 15% + 15%
	Plots to 150m2 (per year)	18 512		18 512				49 808
	Plots 151 m2 - 200m2 (per year)	20 607		20 607				22 049
SEMI-PERMANENT (INCLUDING BASIC SERMICES)	Plots 20ting - 30thn2 (per year)	22 854		22 854				24 453
	Plots 301m2 - 350m2 (per year)	24 818	24 616	24818				36 555
	Plots 350m2 + (per year)	27 201	27 201	27 201	7%	29 105	29 185	23 TOS

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1. UILENNINGALSINOND NESON		The state of the s		The party of the p	Ī			
TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF	OUT OF SEASON	OUI OF SEASON	% INCREASE	IN SEASON LAKIFF	OUT OF SEASON	OUI OF SEASON
		2022/2023	TARIFF - WEEKEND	TARIFF - WEEK		2023/2024	TARIFF - WEEKEND	TARIFF - WEEK
		(VAT INCLUSIVE)	2022/2023	2022/2023		(VAT INCLUSIVE)	2023/2024	2023/2024
		œ	(VAT INCLUSIVE)	(VAT INCLUSIVE)		æ	(VAT INCLUSIVE)	(VAT INCLUSIVE)
			£.	oc:			×	œ
OTOMICS CIO LE TUTILITATION CONTRACTOR	Blocked sewerage and water supply repair work	530	530	930	7%	567		
SEMI-PERMANEN I BASIC SERVICES	Sewerage connection with network (once-off)	7 140	7 140	7 140	7%	7 640	7 640	7 640
ELECTRICITY	Electricity lariff per unit	Aligned with electricity tariff stru Municipality for pre-paid meters.	Algned with electricity tariff structure of Overstrand Local Municipality for pre-paid meters.	erstrand Local		Aligned with electricity tariff stru Municipality for pre-paid meters.	Aligned with electricity tariff structure of Overstrand Local Municipality for pre-paid meters.	erstrand Local
	Electricity Availability Tariff per month							
Sewage charge (Monthly)	Infrastructure availability	100	100	100	7%	107	107	107
	Cutting of grass semi-permanent plot	009		350	7%	642		
	Removal of rubbish semi-permanent plot	530	530	530	7%	567		292
SEMI-PERMANENT DEFAULT SERVICES	Builders per person per day	0	40	40	7%	0	43	43
	Builders vehicles per day	0	46	46	7%	0		49
	Registration service providers operating in the Resort	0	13	ŧ	7%	0	15	*
SEMI-PERMANENT RENEWAL AND	Administrative costs transfer of rental agreement	800	800	800	10%	880		
	Administrative costs renewal of rental agreement	400			10%	440		
	Groups of 20 - 50 persons		15% discount	15 % discount		0	15% discount	15 % discount
	Groups of 51 – 100 persons		20% discount	20% discount		0	0 20% discount	20% discount
	Groups of 101 – 200 persons		25% discount	25% discount		0		25% discount
	Groups of more than 200 persons	2	30% discount	30% discount		0	30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	·	30% discount	30% discount		0	30% discount	30% discount
	Caravan Groups 51-00 (maximum 6 per caravan)		40% discount	40% discount		0	40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	14	30% discount	30% discount		0	0 30% discount	30% discount
REDUCED TARIFFS (EXCLUDING 10 DECEMBER -			35% discount	35% discount		0	35% discount	35% discount
10 JANUARY OF NEXT YEAR AND EASTER	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 650	2 650	7%	0	2 836	2 836
WEEKEND	Pensioners		30% discount	15% discount			30% discount	15% discount
	Contractors (longer than 1 month)	76	15% discount	15% discount		5	15% discount	15% discount
	Staff	*	40% discount	40% discount		19	40% discount	40% discount
	In Season							¥
SEASON- AND OTHER TIMES	September of the septem		Excluding 10 December – 10	Excluding 10 December – 10			Excluding 10 December – 10	Excluding 10 December – 10
	Out of Season	1.01 100 00 0000000	January of next year & Easter Weekend	January of next year & Easter Weekend			January of next year & Easter Weekend	January of next year & Easter Weekend
	Week	Sunday 14:00	Sunday 14:00 -	Sunday 14:00		Sunday 14:00 -	Sunday 14:00 -	Sunday 14:00
	Weekend	Sunday 4000	Courter 40,00	Complant #0,00		Cuadem 10,00	Dunidan 10,00	Sunday (O.O)

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8. DIE DAM RESORT

	ARFT DESCRIPTION	IN SEASON TARIFF 2022/2023 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2022/2023 (VAT INCLUSIVE)	OUT OF SEASON TARIFF - WEEK 2022/2023 (VAT INCLUSIVE) R	% INCREASE	IN SEASON JAKIFF 2023/2024 (VAT INCLUSIVE) R	IN SEASON I ARIPP DU UP SEASON 2023/2024 TARIFF - WEEKEND (VAT INCLUSIVE) R (VAT INCLUSIVE) R	TARIFF - WEEK 2023/2024 (VAT INCLUSIVE)
	Bungalows per night	086	830	630		1 049	888	
	Breakage deposit (no VAT payable)	570	920	920	7%			610
	Cancellation fee (Only payable if re-let)	180	180	180				
HOLIDAY HOUSEBUNGALOW	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation smount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card deposit per card	06	8	06	78	96		96
	Caravan/Tent site per night (maximum 6 persons) with electricity	440	375	320	278	47.1	401	342
	Caravan/Tent sile per night (maximum 6 persons) without electricity	400	320	290	77%	428	342	310
CARAVANTENT SITES	Caravan/Tent site per person per night (out of season only)		100	100	7%		107	107
	Cancellation fee (Only payable if re-let)	180	180	180	7%	193	193	
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount			
	Access card – deposit per card	100	100	100	7%	107	107	107
	Extra persons per site per person per day – caravan/tent sites and bungalows	06	06	06	77%	96	96	96
ADDITIONAL PERSONSIVEHICLES	Extra vehicle per vehicle day caravanitent sites, bungalows & semi- permanent sites	55	55	18	7%	69	69	88
	Day visitors per site per person per day camping site (08:00 – 17:00)		45	45	252		48	48
	Vehicle per day (08:00 – 17:00) (Excluding in-season)		55	52	%2		69	
DAY VISITORS	Mini-bus per day (08:00 - 17:00) (Excluding in-season)		98	80	7.8		98	
	Bus per day (08:00 - 17:00) (Excluding in-season)		175	175	7%		187	187
	Children 5 years and younger	Free	Free	Free	Free	Free	Free	Free
	Plot tariff per year							
SEMI-PERMANENT (INCLUDING BASIC Services)		17 150	17 150	17 150	%4	18351	18 351	18351
	Pietkenberg plot tarlff per year	20 600	20 600	20 600	%1	22 042	22 042	22 042
	Electricity tansil per 100 units (First 300 units)							
ELECTRICITY	Electricity tarill per 100 units (Between 300 and 600 units)	As approved by Overstrand LM	Aligned with electricity tariff structure of Overstrand Local Municipality for pre-paid	ity tariff structure of nicipality for pre-paid		As approved by Overstrand LM		Aligned with electricity tariff structure of Overstrand Local Municipality for pre-paid
	Electricity lariff per 100 units (above 600 units)			ć				
	Cultura of areas semi-company rich	009			744	642		
	Demond of subbiet own; parentalists plot	200	363	803	244		685	695
SEMI-PERMANENT DEFAULT SERVICES	Builders per person per day	070	035					
	Builders per vehicle per day							
	Registration service providers operating in the Resort							
	Blocked sewerage & Water supply repair work	009	009	009	7%			
	Contractor for overflow of sewage.	1 500	-	1 500	7%		-	
has aldelless nodes socious? animand assures	During normal working hours 08:00 - 16:00 Per load	200	700	700	3%	749	749	749
during normal working hours	Outside normal working hours & weekends to be arranged with Supplier.	10	To be paid directly to Supplier	ier		1	To be paid directly to Supplie	plier
SEMI-PERMANENT RENEWAL AND	Administrative costs transfer of rental agreement	900	900	800	7%	928	998	928
TRANSFERRALS OF CONTRACTS	Administrative costs renewal of rental agreement	400	400	400	%/		428	428

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8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF OUT OF SEASON	OUT DE SEASON	OUT OF SEASON	* INCREASE	IN SEASON TARIFF	CUT OF SEASON	DUT OF SEASON
		202/2/23	TARSFF - WEEKEND	TARIFF - WEEK		2021)2024	TAPIFF - WEEKEND	TARIFF - WEEK
		(VAT (BCLUSIVE)	2022:2033	2622-2023		(YAT INCLUSIVE)	2023;2324	2023;2024
		œ	(SWELUSIVE)	(WAT INCLUSIVE)		œ	(VAT INCLUSIVE)	IVAT INCLUSIVES
			r×	R			o:	8
	Groups of 20 – 50 persons	•	15% discount	15 % discount		•		15 % discount
	Groups of 51 – 100 persons	,	20% discount	20% discount		-	20% discount	20% discourt
	Groups of 101 – 200 persons	-	25% discount	25% discount		•		25% discount
	Groups of more than 200 persons	•	30% discount	38% discount		•	30% discount	30% discount
	Сагачан Октиру 20-60 (пехнятил 6 рег сагачал)	,	30% discount	50% discount		•		30% discount
	Caravan Groups 51-00 (maximish 6 per caravan)		40% discount	40% discount			40% discount	40% discount
	Coravan Stees 7-14 days (5 person & 2 vehicles per caravan)	-	30% discount	30% discount		-	30% discount	30% discount
REDUCED TARFFS (EXCLUDING 10 DECEMBER -	Caravan Sites 15-21 days (6 persons & 2 vahiclas per caravan)		35% discount	35% discount		•	35% discount	35% discount
THE JANUARY OF NEXT TEAK AND EASIER	Caravan Stee monthly land (maximum 2 persons & 1 vehicle)		2.450	2.450			2 450	2.450
THE CASE OF THE CA	Pensioners		30% discount	30% discount			30% discount	30% discount
	Contractors (kniger then 1 month).							
		•	15% DESCOUNT	75% discour			TOW OROCKOTE	nakosid are:
	Sbalf							
		1	4U% DIROCKINI	HE'R GISCOLM			AUN DESCRIPT	AUTA DISCOURIE
	н Ѕевесп	Jeruary of rext year &		-		January of next year &		
	Out of Season		Secomber - 10				Catassing to December 10	
SEASON-AND OTHER TIMES	Week	Swidey 14:00 Thursday 10:00	Sunday 14:00 Thursday 10:30	Sunday 14:00 Theraday 10:00		Sunday 14:00 Thursday 10:00		Sunday 14:59 ~ Thursday 10:00
	Уивкелс	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sumday 10:00	fhirsday 14:00 – Senday 16:00		Thursday 14:00 – Sunday 10:00	Thursday 14.00 ~ Sunday 10:00	Thursday 14:00 – Sunday 16:00

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# OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

# MFMA Municipal Budget Circulars for the 2023/24 MTREF

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# NATIONAL TREASURY

# MFMA Circular No. 122

Municipal Finance Management Act No. 56 of 2003

# Municipal Budget Circular for the 2023/24 MTREF

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27 MAR 2023



# Introduction

This budget circular provides guidance to municipalities with their compilation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA), and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

# 1. The South African economy and inflation targets

The National Treasury forecasts real economic growth of 1.9 per cent in 2022, compared with 2.1 per cent projected in the 2022 Budget Review, in response to global and domestic shocks. Growth is projected to average 1.6 per cent from 2023 to 2025. Implementing structural reforms, especially in the energy sector, remains crucial to improve the economy's productive capacity and competitiveness.

The recovery in economic activity that began in 2021 was driven by a strong rebound in global economic activity, high commodity prices and easing COVID-19 restrictions. The scarring impact of the pandemic on employment and investment decisions will likely weigh on the recovery over the medium term. Investment remains well below pre-pandemic levels.

The economy grew by 1.4 per cent in the first half of 2022 compared with the first half of 2021. Real GDP grew more than expected in the first quarter of 2022, with output returning to prepandemic levels. However, a deteriorating global environment, flooding in KwaZulu-Natal and the Eastern Cape, industrial action in the electricity and mining sectors, and prolonged and intense power cuts resulted in a broad-based contraction across most sectors during the second quarter. The third quarter was marked by frequent and prolonged power cuts, which significantly disrupted economic activity.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

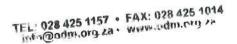
Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate		Forecast	
CPI Inflation	5.2%	6.8%	4.7%	4.6%	4.6%

Source: Medium Term Budget Policy Statement 2022.

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

It is noted that consistions in regional specifics are possible, however, any variation of outside that consistions in regional specifics are possible, however, any variation of outside the templicity set out and well explained in the budget narratives, in the cabelline of which the macroecohomic performance projections.

Municipal Budget Blicklar for the 2023/24 MTREF 09 December 2022 Page 2 of 26





### Key focus areas for the 2023/24 budget process 2.

# Local government conditional grants allocations

Over the 2023 MTEF period, conditional grant allocations to municipalities will grow below inflation. This is due to a higher 2022/23 baseline (R3.8 billion) added to local government conditional grants in the 2022 Division of Revenue Amendment Act. Over the next three years, total local government resources, including the equitable share and indirect conditional grants increase at an annual average rate of 6 per cent.

The local government equitable share increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.6 per cent over the 2023 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2023 MTEF period.

The annual Division of Revenue Bill will be published in February 2023 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2022 Division of Revenue Act to compile their 2023/24 MTREF. In terms of the outer year allocations (2025/26 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act for 2022/23. The DoRA is available at:

http://www.treasury.gov.za/documents/national%20budget/2022/default.aspx

# Re-enforcing the 2023 Division of Revenue Bill, (DoRB) to facilitate improved intergovernmental relations

Towards enforcing a system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, the National Treasury would like to remind municipalities of Section 31 of DoRA that articulates the facilitation of personal liability for unnecessary litigation. Going forward, a municipality may therefore only institute litigation against any organ of state, state-owned enterprise, public-and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by NERSA).

The 2023 DoRB will facilitate the personal liability of and refund of any expenditure related to such litigation to the national revenue fund (NRF) by any person responsible for the institution of litigation by a municipality without having exhausted all the available dispute resolution This will be done through the equitable share off-setting processes. Municipalities, parallel to instituting any litigation against any organ of state, must report such litigation to the Auditor-General, the National Treasury and to the relevant provincial treasury. The report must provide the details of all the dispute resolution processes that were attempted, supported by information explaining the failure of these attempts.

Division of Revenue Amendment Bill, 2022 (DoRAB)

OVERBERG DISTRICT MUNICIPALITY Conversion of disaster response grants – To allow for adequate response to the April 2022 floods, funding was shifted between the disaster relief grants in August 2022 floods, funding was shifted between the disaster relief grants in August 2022. 20145 million

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was shifted from the Provincial Disaster Response Grant to the Municipal Disaster Response Grant and R120 million was shifted from the Municipal Emergency Housing Grant to the Provincial Emergency Housing Grant.

**Additional funding for disaster response grants** – In response to disasters that have occurred, most of the disaster funding for 2022/23 had been depleted by the time of the tabling of the DoRAB. To enable for response should a disaster(s) occur in the remaining months of the current financial year, R248 million is added to the Municipal Disaster Response Grant to enable immediate response by municipalities.

Additional funding for disaster reconstruction and rehabilitation<sup>1</sup> – For the reconstruction and rehabilitation of municipal infrastructure damaged by flash floods in the Western Cape (Overberg District Municipality, Cape Winelands District Municipality and Garden Route District Municipality) in December 2021 and the April 2022 floods in the Eastern Cape (Winnie Madikizela-Mandela Local Municipality) and KwaZulu-Natal (eThekwini Metropolitan Municipality, uMhlathuze Local Municipality, uThukela District Municipality, uMgungundlovu District Municipality and iLembe District Municipality), R3.3 billion is added to the Municipal Disaster Recovery Grant.

**Purchasing of land for relocation of flood victims** – R92 million is added to the Informal Settlements Upgrading Partnership Grant: Municipalities for eThekwini Metropolitan Municipality for the purchase of land identified for the relocation of displaced flood victims.

### Changes to local government allocations

Roll-over of funds in the Integrated National Electrification Programme (municipal) Grant – R1 million is rolled over in the Integrated National Electrification Programme (municipal) Grant to fund 50 electrification connections in Swellendam in Dikgatlong Local Municipality.

Roll-over of funds in the indirect Regional Bulk Infrastructure Grant – R15 million is rolled over in the indirect Regional Bulk Infrastructure Grant to fund operational payments for the Vaal River pollution remediation project in Emfuleni Local Municipality.

Reprioritisation in the Neighbourhood Development Partnership Grant – R100 million of the Neighbourhood Development Partnership Grant is shifted from Schedule 5, Part B (direct) to Schedule 6, Part B (indirect) to fund project preparation, planning and implementation for municipalities that are having administrative and financial challenges that are affecting project implementation. These funds will be used for projects they were allocated for in the direct component. Affected municipalities are Mogale City Local Municipality, KwaDukuza Local Municipality and Emfuleni Local Municipality.

### Changes to gazetted frameworks and allocations

**Municipal Disaster Response Grant** – The grant framework for the Municipal Disaster Response Grant is amended to allow for spending to respond to the disasters that occurred in December 2021 and April 2022.

Informal Settlements Upgrading Partnership Grant: Municipalities – The grant framework for the Informal Settlements Upgrading Partnership Grant is amended to ring-fence funds for

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There was an oversight in the allocations to Western Cape and KwaZulu-Natar Wherein the allocations or parts thereof allocated to the district municipalities in the Department of the have been allocated to the respective local municipalities in these districts. This is the part of the section "Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities" below.

the purchase of identified land for the relocation of flood victims who were previously residing in informal settlements that were washed away by April 2022 floods in eThekwini Metropolitan Municipality.

Municipal annexures - Changes to previously gazetted municipal allocations include a change of the name of a municipality. The name of Engcobo Local Municipality in the Eastern Cape is updated to Dr A.B. Xuma Local Municipality as per the Gazette published in terms of section 12 of the Local Government: Municipal Structures Act, on 30 May 2022.

# Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities

The National Disaster Management Centre (NDMC) has requested changes to the in-year allocations for the Municipal Disaster Recovery Grant in the DoRAB tabled in Parliament. Part of the funding allocated to uThukela and iLembe district municipalities in KwaZulu Natal (page 36 of the DoRAB), should have been allocated to Alfred Duma and KwaDukuza local municipalities, respectively. The allocations made to the Cape Winelands, Overberg, and Garden Route district municipalities in the Western Cape (page 39 of the DoRAB), should have been made to Breede Valley; Theewaterskloof and Swellendam; and Oudtshoorn and George local municipalities, respectively. These corrections also affect the ring-fencing in the grant framework (page 28 of the DoRAB).

Parliament has approved that the National Treasury correct the allocations and effect the required changes to the MDRG framework, as part of section 15(1) of the 2022 DoRA to ensure that MDRG allocations are correctly allocated to the municipalities assigned for the functions.

### 3. Pension fund defaults

There has been a growing trend where municipalities are deducting pension from the employees but are not paying it over to their pension fund. This in our view is inconsistent with the intent and spirit of the MFMA and constitute an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and potentially also a criminal offence in terms of section 173 of the MFMA read with other applicable legislation. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also consider laying criminal charges against the accounting officer and other responsible officials that has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that "the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments". Municipal Councils should also consider further measures and actions in terms of the Pension Funds Administration Act, as may be applicable.

### Municipal Standard Chart of Accounts (mSCOA) 4.

# Release of Version 6.7 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and 22 correct chart related errors. Towards this end, Version 6.7 is released with his circular.

Version 6.7 of the chart will be effective from 2023/24 and must be resed to compile the 2023/24 MTREF and will be available from 20 December on the light below.

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http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChart OfAccountsFinal/Pages/default.aspx

Kindly note that, in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply for categories other than the categories in 8(2)(a) to (i). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and
- Residential sectional title garages for Drakenstein Municipality.

These categories were only approved for use by municipalities indicated above. System vendors must therefore block the use of these categories for all other municipalities. The Project Summary Document (PSD) on the National Treasury webpage will be aligned to the chart changes in version 6.7 where applicable. The PSD is also available on the above link.

For the National Treasury to consider a new chart change in version 6.8 of the chart, the issue must be logged with all relevant background and details on the mSCOA FAQ portal by 31 August 2023. The mSCOA FAQ portal can be accessed by all registered GoMuni users on the following link. https://lg.treasury.gov.za/ibi apps/signin

# 4.2 Amendments to the regulated A1 schedules

The following tables of the A1 Schedule that was regulated in terms of the Municipal Budget and Reporting Regulations (MBRR), have been aligned to the mSCOA and Generally Recognised Accounting Standards (GRAP):

- A4: Statement of Financial Performance; and
- A6: Statement of Financial Position

In addition, tables A8 and A10 have been linked to the mSCOA data strings and will be included in the 2023/24 budget reports available on the GoMuni portal from 01 July 2023.

The amended and protected version of the A1 schedule will be available from 20 December on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChart OfAccountsFinal/Pages/default.aspx

System vendors and municipalities that are managing their own in-house systems must programme the amended schedules on their financial systems. Input fields for supporting tables that are not part of the non-financial data string must be created to ensure that a complete A schedule is generated from the core municipal financial system.

The mSCOA Regulations require that municipalities budget, transact and report on legislated mSCOA segments and directly on the core financial system and submit the required data strings directly from this system to the GoMuni Upload portal. To ensure that the data strings submitted are credible, municipalities must:

Lock the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the GoMuni Upload portal;

Close the core financial system at month-end as required in terms of the MFMA before

Generate the regulated MBRR Schedules (A, B and C) directly from the Corporation of the INFINA before ASS Schedules (A, B and C) directly from the Corporation of the INFINA before ASS X22 financial system.

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The preparation of budgets on excel spreadsheets that is captured in the system at a later stage and manual correction of data strings by municipal officials or system providers are not allowed in terms of the mSCOA Regulations. Where a municipality makes use of a standalone 3rd party sub-system or a system provider has entered into an agreement or consortium for the provision of certain functionality with a 3rd party sub-system provider, such a 3rd party sub-system should host the relevant part of the mSCOA chart to seamlessly integrate with the core financial system without manual intervention.

# Credibility of mSCOA data strings

The credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2023/24 municipal financial year.

Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Municipalities are reminded that incorrect or incomplete data string submissions is considered as non-submission.

The credibility of the *m*SCOA data strings remains a concern in the following areas:

### The inclusion of opening balances in data strings

Municipalities and system vendors must ensure that opening balances are included in the budget and in-year data strings. The opening balances at year end (month 12 - M12) of the previous financial year must be rolled over to the first month (M01) and updated with preaudited (PAUD) and audit (AUDA) adjustments in the current financial year in the applicable open period. In other words, if the audit is completed on 31 October, then the changes in the opening balances must be reflected in the in-year submission for November 2022 (M05 submission). If opening balances and changes thereto are not included in the budget and inyear data strings, the C schedules will not populate correctly. This means that the movement of the balance sheet items will not have a starting point and the Statement of Financial Position (balance sheet) will be incorrect.

# Accounting for Water Inventory

As per the guidance in MFMA Budget Circular No.115 (dated 04 March 2022), municipalities must budget and account for bulk water purchases as inventory under current assets in the Statement of Financial Position as per GRAP 12 (paragraph. 07).

In terms of GRAP 12:

Inventories are assets:

- In the form of materials or supplies to be consumed in the production process; a.
- In the form of materials or supplies to be consumed or distributed in the rendering of b. OVERBERG DISTRICT MUNICIPALITY services: and
- Held for sale or distribution in the ordinary course of operations, or C.

In the process of production for sale or distribution. d.

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Inventory acquired through non-exchange transactions should be recorded at its fair value as at the date it is acquired. The cost of inventory, except for non-purified water, will be determined or recognised in accordance with paragraph 25 and 26, which is the primary and secondary costs in getting the water either to the treatment works or to the users of the water.

It is important to note that water cannot be issued if it was not purchased or brought into the inventory through system input transactions. Therefore, the total input volume of water related to water purified and water from natural sources should include both primary and secondary cost components. The allocation of secondary cost to the input volume of water will necessitate the utilisation of the Costing Segment in the mSCOA. This is crucial in determining cost reflective tariffs for water.

The fair value of water from natural resources such as boreholes, springs and fountains may be determined by the primary and secondary cost components. Secondary costs include:

- Labour •
- Extraction cost
- Distribution cost
- Chemicals/ Treatment
- Maintenance
- Infrastructure
- Depreciation charges

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The municipality must account for water from natural resources as follows:

**Debit:** System Input Volume: Natural Resources Credit: Gains and Losses: Water at fair value

Water inventory must be budgeted to be acquired and recorded in the Current Assets: Inventory: Water as indicated below. The movement accounts in the mSCOA structure makes provision for the different methods of acquiring and the consumption/ issuing of Water inventory.

### Current assets:

- Inventory: Water Opening balance: Non-Funding Transactions
- Inventory: Water: System Input volume: Bulk Purchases: Water Treatment/Natural Resources
- Water Authorised Consumption:
  - Billed Unmetered Consumption
  - b) **Un-Billed Authorised Consumption**
  - Billed Metered Consumption c)
- Inventory: Water Losses (Apparent and Real Losses)

Water that is issued to Consumers must be issued from the inventory and expensed in the Expenditure: Inventory: Consumed -Water.

Water losses will reduce the Water inventory in current assets and the corresponding amounts should be captured in Gains and Losses: Inventory: Water: Fair value

It is important to note that the change in accounting for water through the inventory purchased process and the change of using a methodology to report the balance of water as at year-end may impact on the Annual Financial Statements (AFS). Municipalities must ensure that they update their accounting policy, document this process, and provide comparative figures when assessing and reporting their water balance to ensure that the GRAP guidelines of changes in reporting and materiality is applied correctly.

### The Local Government Municipal Property Rates (MPRA) Amendment Act, 2014

Municipalities are reminded that section 8 of the MPRA on the determination of categories of rateable properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act").

Municipalities were required to implement the new property categorisation framework by not later than 01 July 2021. The *m*SCOA chart Version 6.7 will only make provision for the new framework. The old framework has been retired and municipalities must prepare their 2023/24 MTREF Budgets accordingly.

### **Fixed Asset Register**

Municipal financials systems must comply with the minimum business processes and system requirements on fixed asset registers as articulated for the asset management module in MFMA Circular No 80. The asset management module should be embedded in the core financial system or seamlessly integrate from a third-party sub-system to the core financial system. This will enable the regular and seamless updating of the fixed asset register. The register must contain the following information as a minimum requirement:

- Description of the asset
- Date of acquisition or brought into use
- Purchase cost
- Location of the asset
- Function responsible for the asset
- Current value
- Depreciation and method utilised
- Remaining life of the asset
- Maintenance information
- Insurance Coverage

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Municipalities will be required to upload their updated fixed asset register in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

### Recording of Schedule 6B Grants in mSCOA

Grants allocated in terms of Schedule 6B of DoRA should be recorded in terms of mSCOA as an allocation-in-kind. This means that the municipality will only record the transaction once they received a completed asset.

Importantly, a Schedule 6B grant may not be transferred to the end-user of the asset to construct the asset as this is in contravention with the conditional grant framework. If a transferring officer of a Schedule 6B grant consider the municipality capable of constructing its own asset, the grant should be re-gazetted and reclassified as a Schedule 5B grant. The grant will then be transferred directly to the municipality to construct the asset and the receipt and expenditure of the grant must be in accordance with GRAP 17. An adjustments budget in terms of Section 28(2)(b) of the MFMA and Regulation 23(3) of the MBRR must be adopted to include the grant funding and project in the MTREF budget.

In the case where a municipality is constructing an asset for a national department but will not be the end-user of the asset being constructed, the accounting must be done in terms of GRAP 11. There will be VAT implications as the municipality will be a contractor and act as an agent. It is important to ensure that the contract between the municipality and the department outlines the responsibilities of all parties.

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Municipalities must ensure that they are making provision for VAT in accordance with the VAT Act, 1991 (Act No. 89 of 1991) and the VAT 419 guide issued by SARS. The National Treasury issued mSCOA Circular No.12 (dated 01 October 2021) that provides guidance on the recording of VAT in the mSCOA.

### Impact of Balance Sheet Budgeting and Movement Accounting on Cash Flow Tables

From the analysis of the *m*SCOA data strings it is evident that the cash flow tables (A7, B7 and C7) are still not populating correctly or completely. This can be contributed to the fact that a number of municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7 and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020).

### 4.4 Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for mSCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the mSCOA requirements, a mSCOA Road Map must be in place to drive and fast track the mSCOA implementation in the municipality. The mSCOA Steering Committee, chaired by the Accounting Officer or his/ her delegate, must use the mSCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is updated and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated *m*SCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant.

Guidance on the content of the mSCOA Road Map was provided in MFMA Budget Circular No. 115 (dated 04 March 2022).

### 4.5 mSCOA Training Initiatives

### Training to municipalities and municipal system vendors

The National Treasury, in conjunction with CIGFARO, will conduct monthly training sessions aimed at municipalities, municipal system vendors and other relevant role-players. The training will focus on technical aspects of budgeting, transacting and reporting in the mSCOA and is aimed at improving the quality of mSCOA data strings. The draft programme is attached as **Annexure A**.

### mSCOA eLearning Course

The National School of Government is hosting the mSCOA eLearning Course that was developed by the National Treasury. The mSCOA eLearning Course provides government NICIF Properties of the School of the reform and how to record transactions Strate BAG X22 mSCOA.

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Government institutions can enrol their employees for this course by sending a request for training to the NSG at <a href="mailto:contactcentre@thensg.gov.za">contactcentre@thensg.gov.za</a>. If your institution has not attended any training with the NSG previously, then you will also be required to register on the NSG database. The mSCOA eLearning Course will be offered as no cost until 31 March 2023. Thereafter, delegates will have to pay to attend the course.

Any queries in this regard must be directed to the NSG at <a href="mailto:contactcentre@thensg.gov.za">contactcentre@thensg.gov.za</a> or tel number: 086 100 8326.

### 5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

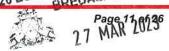
### 5.1 Maximising the revenue generation of the municipal revenue base

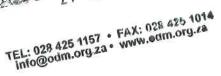
Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the roll and not on the billing system and records on the billing system and not on the roll. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that "debtors" can be tracked and assessed at a property and concern and prioritised for verification of rates liability measured against a MENT property and concern the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records on the roll and not on the roll. In addition, the records of the records of the roll and th

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To facilitate reconciliation of the separate databases (Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the roll system and on the rates billing system. This property identifier must be unique, without duplicates, and remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title property defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI, and apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with s23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with s8(1) of the MPRA in terms of the billing methodology that needs to be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process.

The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates or whether the municipality is overstating its revenue budget.

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

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <a href="https://lg.treasury.gov.za/ibi apps/signin.">https://lg.treasury.gov.za/ibi apps/signin.</a> If the municipality experience any challenge uploading the information, a request for an alternative arrangement may be emailed to <a href="linda.kruger@treasury.gov.za">linda.kruger@treasury.gov.za</a>.

No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or constitute subject that water services of a defaulting consumer. The National Treasury confirms that the X22 water services of a defaulting consumer. The National Treasury or Treasury of the Consumer

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Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer <u>unless</u> the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste water.

### 5.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis;
   and
- A budget that delivers services at the lowest possible cost.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, encouraged municipalities to utilise the tool. With effect, the 2023/24 MTREF, all municipalities (except metropolitan cities and district municipalities that do not provide any services) as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format) illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (mSCOA): costing component. Considering, mSCOA implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website.

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http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuid elines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0 551AE409361D6CB3E122A08.

### 5.3 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least -

- The socio-economic profile undertaken for the municipality available on the National Treasury GoMuni portal - municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- The most recent average monthly household income in the municipality as per Statistics South Africa (Stats SA) available on Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za);
- The average property value in the municipality per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- The number of indigent households in the municipality, including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- The economic drivers and activities specific to the municipal area<sup>2</sup>; etc.

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median.

It is also important when setting particularly water and electricity tariffs that municipalities consider setting two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factor this in its tariff application to NERSA, illustrating the cashflow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2023/24 in their budget narratives and pay careful attention to Y

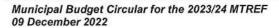
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The spatialised tax data is now available through National Treasert ON Contract Provides an up to date information on economic activity within a municipal boundary. BREUASSI Provides



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tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

### 5.4 Bulk Account Payments and Concessions

During 2018/19, intense work was undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also urged to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.

### 5.5 Critical Notice Affecting STS Meters

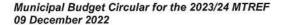
As highlighted in previous MFMA Circular No. 115 (dated 06 December 2022) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens.

The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of inter alia auditing, re-calibration and re-configuration services for standard transfer specification compliant preparation in the services for standard transfer specification compliant preparation in the services for standard transfer specification compliant preparation in the services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification compliant preparation and re-configuration services for standard transfer specification and re-configuration services for specific specif BREDASDORP 7280

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• That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and/ or
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

### 5.6 Completeness and credibility of revenue related information in the Budget

The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2023/24 MTREF.

### 5.7 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2022/23, bulk electricity costs increased moderately at 9.61 per cent, compared to 17.8 per cent in the 2021/22 municipal financial year. Due to Eskom's funding needs, they are seeking higher tariff increases and have applied to NERSA for a 32 per cent hike from 1 April 2023/24. NERSA will make a final decision on the tariff application by 24 December.

In addition, a High Court hearing is still pending on the Multi-Year Price Determination (MYPD 5) application. The urgent High Court review requires NERSA to urgently process the Eskom revenue application for at least one year, as required by law. The timeframes for the review allow for a decision to be made in time for implementation by 1 April 2023.

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### 5.8 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the Update is to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

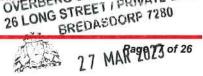
- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);
- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;
- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA) and
- The participation of both private and public sector market participants in the
  development of a liquid secondary market for municipal debt securities is also
  encouraged. The policy proposes options that can be explored to support the
  development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link <a href="http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx</a>.

### 5.9 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities must adopt by the way of service delivery agreements and electricity feedback excess into the municipal system from new generation capacity. Municipalities must adopt by the way of service delivery agreements and electricity feedback excess into the municipal system from new generation capacity. Municipalities must adopt by the way of service delivery agreements of their tariff policies DISTRIC PRIVATE EAG X22 ONE STREET

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### 5.10 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses:

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should improve on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

### 6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice will be deemed irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor

# 7. Funding choices and management issues

Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial miscanduro which will trigger the application of chapter 15 of the MFMA, read with Street Municipal AC x22 Regulations on Financial Misconduct Procedures and Criminal Proceedings TREET I PRIVATE TO THE TRIBLE

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### 7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 and 2024. The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

### 7.2 Remuneration of Councillors

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

## 8. Transfers to municipalities

### 8.1 Criteria for the release of the Equitable Share

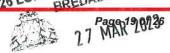
Section 216(2) of the Constitution of South Africa requires that the National Treasury must enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

The criteria for the release of the Equitable Share Instalments for the 2023/24 municipal financial year are as follows:

- The 2023/24 adopted budget must be funded and adopted by Council as per the legal framework, as required in terms of section 18 of the MFMA and consistent with the Budget Council and Budget Forum resolutions;
  - The adopted budget must include budget allocations for bulk suppliers current account payments;
  - b. Should the adopted budget still be unfunded, then a credible funding plan will be required to show how the municipality intends moving progressively out of this position into a funded state, if this plan has been adopted in the past, then a progress report must be submitted on the framework previously shared to municipalities which is aligned to the rescue phase of the past Reproach to the Municipal Financial Recovery Service (MFRS);

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- Those municipalities that adopted an unfunded budget must work with their C. respective Provincial Treasuries to rectify this position in the lead up to the main adjustments budget process in February 2023; and
- A council resolution showing commitment to address the unfunded position must d. be submitted by these municipalities to the National Treasury by 01 July 2023.
- Credible mSCOA data strings and source documents for the 2023/24 MTREF and 2022/23 audits must be generated directly from the core municipal financial system and successfully uploaded to the Local Government GoMuni Portal. Source documents must be submitted in PDF and no excel based spreadsheet/ templates will be accepted;
- The report submitted by bulk suppliers in terms of section 41 of the MFMA must indicate that the current account has been paid timeously in terms of section 65(2)(e) of the MFMA. In addition, where the municipality has a repayment plan with Eskom and/ or the water boards, proof that the current accounts have been paid and a copy of the agreed upon payment plan (or evidence of negotiations underway with creditors) must be submitted to the National and provincial treasuries;
- Municipalities must provide evidence that SARS, pension and other staff benefits deducted from municipal officials have been paid over the appropriate Funds and/ or institutions:
- The information requested in MFMA Circulars No. 93, 98 and 107 on the reconciliation of the valuation roll have been submitted to the National Treasury as per the required timeframes:
- The Competency Regulations reporting requirements have been complied with;
- Provide a copy of the Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure register, the latest copy of the Municipal Public Accounts Committee (MPAC) recommendations, Council Resolution on UIFW as well as a copy of the council approved UIFW Reduction Strategy/ Plan, proof of establishment of the Disciplinary Board (or evidence of progress towards their establishment) including evidentiary evidence demonstrating functionality of the Disciplinary Board and updated audit action plan (where the audit has been completed);
- Those municipalities that received an adverse or disclaimed opinions for the 2020/21 financial year will not receive their funding allocation unless there is a council resolution committing to address these opinions with an implementable plan. The resolution must be signed by each member of the Council and submitted to National Treasury by 1 October 2023:
- The Municipal Financial Recovery Service progress reporting framework for financial recovery plans must be complied with by municipalities under intervention in terms of S139 of the Constitution;
- Additionally, those municipalities that have outstanding audits for both the 2020/21 and 2021/22 financial years as well as municipalities with outstanding 2021/22 audit opinions that also received an adverse or disclaimer opinion in 2020/21, will also not receive their allocation; and
- Any other outstanding documents as per the legal framework have been submitted including the AFS submission (municipality only and consolidated AFS).

Failure to comply with the above criteria will result in National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MERIA 122 and National Treasury requests for information in terms of Section 74 of the WERNATE BAG 122 OVERBERG STREET I PRIVATE BAG 1280 26 LONG STREET I PRIVATE BAG 1280

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### 9. The Municipal Budget and Reporting Regulations

### 9.1 Schedule A - version to be used for the 2023/24 MTREF

National Treasury has released Version 6.7 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.7 of the mSCOA classification framework and must be used when compiling the 2023/24 MTREF budget.

All municipalities must prepare their 2023/24 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on the A1 schedule version 6.7 is not allowed** in terms of the *m*SCOA Regulations.

National Treasury has protected the A1 schedule version 6.7 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *m*SCOA chart version 6.7. The revised MBRR Schedules for the 2023/24 MTREF and its linkages to the financial and non-financial data string are available on the link below:

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

### 9.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email		
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za		
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za		
	Oreal Tshidino		Ophulusa.Tshidino@Treasury.gov.za		
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za		
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za		
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za		
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za		
	Abigail Maila	012-395 6737	Abigail.Maila@Treasury.gov.za		
City of Tshwane and	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za		
City of Johannesburg	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za		
Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za		
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za		
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za		
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za		
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za		
Mpumalanga	Mandla Gilimani Lesego Leqasa	012-315 5807	261-0NG-STREEJASHRUWIE BAC X BREDASDORF 7280		

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Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za		
Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za		
Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za		
Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za		
Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za		
Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za		
Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za		
Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za		
Sephiri Tlhomeli	012-406 9064	lgdataqueries@treasury.gov.za		
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National and provincial treasuries will analyse the credibility of the data string submissions.

### 9.3 Assessing the 2023/24 MTREF budget

National and provincial treasuries will assess the 2023/24 MTREF budgets to determine if it is complete, funded and complies with the mSCOA requirements. The mSCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

Municipalities should note that the MFMA legislated timeframes for submission of the tabled and adopted budgets are outer timeframes. In this context, different to previous MTREF's, going forward, if the municipality's budget is unfunded, council in terms of MFMA section 74 is requested to table and/ or adopt a budget funding plan together with the budget at the same time.

The Treasuries' assessment period of municipal budgets will be from 01 April to 30 June 2023 for both the tabled and adopted budgets. However, (in a context of some municipalities persisting with unfunded budgeting practices), if the municipality tabled and/ or adopted an unfunded budget in the 2022/23 MTREF, the municipality must adjust its schedule of key budget deadlines to facilitate an earlier Treasuries' assessment thereof between 1 April to 15 May 2023 for both tabled and adopted budgets. In this period the national and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that needs to be made must be done before the start of the municipal financial year on 30 June 2023.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked immediately on the financial system at the start of the new municipal financial year on 1 July. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of mSCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is generated.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the

The National Treasury would like to emphasise that where municipalities have addited an unfunded budget together with a funding plan that lacks credible to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council and the changes to the Municipal Budget Circular for the 2023/24 MTREF 09 December 2022

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budget must be effected in the mid-year adjustments budget to ensure compliance with Section 18 of the MFMA.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D Schedule in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

# 10. Submitting budget documentation and A1 schedules for 2023/24 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, *immediately* after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on 31 March 2023, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is Monday, 03 April 2023; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the mSCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats immediately after approval by the municipal council. Therefore, if the annual budget is tabled to council on 31 May 2023, the final date of submission of the electronic budget documents and corresponding mSCOA data strings is Thursday, 01 June 2023.

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

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### 10.1 Expected submissions for 2023/24 MTREF

The following information should be submitted for the 2023/24 MTREF:

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed mSCOA data string in the format published with Version 6.7 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP:
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities;
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July;
- The National or Provincial treasury input to the tabled budget must be included as an Annexure to the adopted budget together with the municipality's explanation of how such was addressed in the adopted budget. If not, the explanation should provide reasons; and
- The bulk water-and electricity invoices for the 3 months immediately preceding respectively the tabled and adopted budgets, must be included as an annexure to the tabled and adopted budgets as part of supporting the municipalities provision for and calculations of payments to bulk suppliers over the 2023/24 MTREF.

### 10.2 Portals for the submission of information

Municipalities must ensure that the documents are submitted to the correct portals/ mailboxes. These portals/ mailboxes are:

https://lg.treasury.gov.za/ibi apps/signin (GoMuni Upload Portal) - All documents required in terms of legislation, including:

- mSCOA Data Strings by approved registered users;
- Budget-related and in-year documents and schedules (A, B and C) by approved registered users; and
- Reconciliation of the valuation roll to the financial system (as per MFMA Circular No.

Budget related documents and schedules must be uploaded by approved registered users using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi apps/signin. The GoMuni Upload Portal does not have the same size restrictions encountered with Igdocuments@treasury.gov.za, but requires all documents to:

- Be in PDF format only; and
- Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified aleanly and uploaded separately.

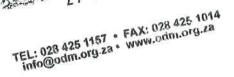
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Municipalities may **only** send electronic versions of the above documents to <a href="mailto:lgdocuments@treasury.gov.za">lgdocuments@treasury.gov.za</a> when experiencing problems with the GoMuni Upload Portal.

<u>Igdataqueries@treasury.gov.za</u> – Database related and submission queries and the grant rollover templates.

<u>Igdocuments@treasury.gov.za</u> – Any additional information required by National Treasury that is not listed under the GoMuni Upload portal such as the documents meeting the criteria to release Equitable Share and the contact list information.

FMCMM and Audit Action plans – using the web-enabled systems and as articulated in MFMA Circulars No. 113 and 114.

Please do not submit the same document to ALL the platforms listed above as it means that our Database Team must register the same documents three times which slows down the process. Any document/ queries that are submitted to the incorrect portal/ mailbox will be deleted and not processed.

### 10.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <a href="http://mfma.treasury.gov.za/Pages/Default.aspx">http://mfma.treasury.gov.za/Pages/Default.aspx</a>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

### 10.4 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

# Contact



Post Private Bag X115, Pretoria 0001

**Phone** 012 315 5009 **Fax** 012 395 6553

Website http://www.treasury.gov.za/default.aspx

JH Hattingh Chief Director: Local Government Budget Analysis 09 December 2022



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### Annexure A

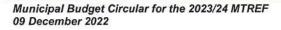
# Virtual mSCOA Training Programme 2023

Month	TOPIC			
	Getting a green submission			
	Overview of mSCOA chart structure			
****	Submission deadlines			
Jan	Uploading to the GoMuni Upload portal			
	Correction of validation errors			
	Using GoMuni to verify receipt and credibility of submission			
	Preparing the Budget in mSCOA (1)			
	Preparing the project file (PROR)			
	Projects Typical Workstreams			
Feb	Budgeting for disaster/special projects			
reb	Infrastructure Management and asset life cycle			
	The funding matrix			
	<ul> <li>Allocation of correct funding sources and alignment to the correct segments</li> </ul>			
	o Funding capital expenditure			
	Preparing the Budget in mSCOA (2)			
March	Opening balances & Balance sheet budgeting			
war cri	Budgeting for cash flow			
	Budgeting for conditional grants			
	Common Errors in 2023/24 Tabled Budget Data Strings (to be corrected in adopted			
April	budget (ORGB submission)			
	Water Inventory			
	Common Budgeting Errors			
(2700)	Operating Expenditure – Deprecation			
May	Bad debts written off			
	Impairment loss for consumer debtors			
	Travel and Subsistence			
	Last change to get the ORGB right			
June	Functional allocation			
350476 BB	Use of Regional segment			
	Alignment of A1 schedules			
	Common Transacting and Reporting Errors			
2.2	Opening balances			
July	Populating the cash flow			
	Reporting on conditional grants			
	Transacting without budget			
Aug	Preparing the pre-audit AFS Data Strings (PAUD)			
Sept	Common Transacting and Reporting Errors			
Oct	Preparing the AFS Data Strings (AUDA)			
Nov	Chart changes for version 6.8			
Dec	Preparing for the Adjustment Budget  OVERBERG DISTRICT MUNICIPALITY DATE DATE OVER STREET   PRIVATE DA			
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### NATIONAL TREASURY

# MFMA Circular No. 123

Municipal Finance Management Act No. 56 of 2003

# Municipal Budget Circular for the 2023/24 MTREF

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### Introduction

This budget circular is a follow-up to MFMA Circular No. 122 that was issued on 09 December 2022. It aims to provide further guidance to municipalities with the preparation of their 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2023 Budget Review and the 2023 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

### The South African economy and inflation targets

GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26	
	Actual	Estimate	Forecast			
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%	

Source: Budget Review 2023.

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

# 2. Key focus areas for the 2023/24 budget process

### 2.1 Local government conditional and unconditional grants allocations

Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants. This takes the total direct allocation to R521.7 billion over the same period. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.

The local government equitable share and related allocations increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.5 per cent over the 2023 MTEF period.

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The *local government equitable share* formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The 2023 Budget has ensured that sufficient provision has been made to ensure that all municipalities are fully subsidised to support indigent households. Following this, R1.35 billion has been left unallocated in the LGES formula for 2023/24 to serve as a precautionary measure should municipal electricity tariffs exceed the 20.7 per cent provided for in the formula (see section 5.7 on why this is above the 18.7 per cent approved by the Energy Regulator). If the actual increase in municipal bulk tariffs exceeds the provision made in the formula, it will be the first call on those unallocated funds. We will consider funding broader cost relief measures for municipalities if funds remain available after that.

The R6.2 billion in direct conditional grants is funded from the Budget Facility for Infrastructure (BFI) and is broken down as follows:

- R2.2 billion added to the Urban Settlements Development Grant to fund the implementation of projects in the eThekwini Metropolitan Municipality and the City of Johannesburg;
- R461 million added to the Public Transport Network Grant to align funding with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network project; and
- R3.4 billion added to the Regional Bulk Infrastructure Grant to fund 3 water projects in Sol Plaatje Local Municipality, Drakenstein Local Municipality and Nelson Mandela Bay Metropolitan Municipality.

### Notable changes to the conditional grants system

Housing emergency grants

Changes to conditional grants in the 2023 Budget include the discontinuation of the conditional emergency housing grants for provinces and municipalities. The baselines of these two grants are shifted to the Department of Human Settlements. This will allow the department to respond quickly in the event of an emergency housing need.

Changes to the INEP conditional grant frameworks

As part of government's efforts to accelerate access to electricity thereby addressing the energy crisis, Eskom and municipal INEP grants will begin funding alternative energy technologies such as rooftop solar and energy-saving devices. Due process must be followed to access funding for these new technologies. As a result, both Eskom and municipalities will need to conform to the set requirements by submitting business plans by 31 October 2023. These business plans, will need to be approved by the Department of Mineral Resources and Energy (DMRE) before they can be implemented. Priority should be given to new connections, i.e., non-grid technology should be targeted at households that do not have access to electricity.

The annual Division of Revenue Bill was published on 22 February 2023. The Bill specifies the grant allocations and municipalities must reconcile their budgets to the numbers published therein in compiling their 2023/24 MTREF.

The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

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http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx

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# 2.2 Re-enforcing improved intergovernmental relations in the 2023 Division of Revenue Bill, (DoRB)

In order to strengthen the system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, municipalities are reminded of Section 31(3) of DoRA that provides for the facilitation of personal liability for unnecessary litigation. As required by subsection (1)(a) of this clause, read together with section 41(3) of the Constitution, a municipality may only institute litigation against any organ of state, state-owned enterprise, public- and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by National Energy Regular of South Africa (NERSA)).

Section 31 is amended to include a clause that requires that where an organ of state decides to institute judicial proceedings against another organ of state, it must, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

### 2.3 Conditional grants usage

Conditional grant funds may only be used for the purposes, and subject to the conditions specified in the framework for each conditional grant. These conditions are binding in terms of sections 11 and 12 of the annual Division of Revenue Act. Any instruction by a municipal, provincial, or national official or politician that is inconsistent with the framework of a conditional grant is invalid. Municipalities are reminded that in terms of section 32 of DoRA, spending of a grant that is inconsistent with DoRA is considered irregular or unauthorised expenditure.

### 3. Pension and medical aid fund defaults

There has been a growing trend where municipalities are deducting pension and/ or medical aid contributions from officials but are not paying it over to their pension- and/ or medical aid fund. This is inconsistent with the intent and spirit of the MFMA and constitutes an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014 and also a financial offence in terms of section 173 of the MFMA read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also lay criminal charges against the accounting officer or any other responsible or delegated official who has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that "the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments". Municipal Councils should also consider further measures and actions in terms of the Pension Funds Act, as may be applicable.

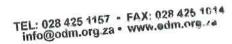
4. Municipal Standard Chart of Accounts (mSCOA)

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#### 4.1 Version 6.7 of the mSCOA Chart Go Live

Version 6.7 of the *m*SCOA chart will go live on 13 March 2023, whereafter tabled budget data strings can be uploaded on the GoMuni portal.

For new mSCOA chart changes to be considered for version 6.8 of the chart, a Frequently Asked Questions (FAQ) must be logged by 31 August 2023 on the mSCOA FAQ database on GoMuni. FAQ queries can be logged at:

### https://lg.treasury.gov.za/ibi apps/portal/mSCOA FAQ

It is important that the issue logged is described clearly and that sufficient supporting evidence is provided to ensure that all aspects of the issue are considered. After investigating the query logged, the following actions will be taken:

- If the query does not require a chart change, the FAQ will be closed, and feedback will be provided to the logger.
- If the query warrants a chart change, it will be submitted for consideration and approval by the relevant committees within the National Treasury.

Chart changes are communicated in October of each year to allow sufficient time for municipalities and vendors to effect such changes. Chart changes are officially published in the MFMA Budget Circular in December of each year.

### 4.2 Additional requirements to change municipal financial systems

The cost and risk associated with procuring and implementing a new Enterprise Resource Planning (ERP) financial system necessitate careful consideration and extensive planning to ensure a smooth operational transition. Such a transition takes at least 18 months to conclude and does not come without challenges and disruptions in operations.

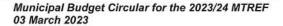
The National Treasury will regulate the minimum business processes and system specifications for mSCOA by the end of 2024/25. A new transversal tender for the provision of ERP financial systems that complies with these regulations will be put in place once the regulations have been issued. Municipalities should therefore exercise extreme caution when changing their financial systems at this stage to eliminate fruitless and wasteful expenditure by procuring financial systems that might not comply with the said regulations.

Municipalities are reminded to follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98 and mSCOA Circulars No 5 and 6 prior to procuring new financial systems to protect them from making incorrect decisions in this regard.

In addition, and **with immediate effect**, municipalities must inform the National and relevant Provincial Treasury of any intention to replace the financial system currently operating at the municipality <u>prior</u> to inviting proposals from system providers. This is a requirement in terms of section 74 of the MFMA. The submission should include:

- A comprehensive motivation with specific reasons for why it is deemed necessary to replace the existing financial system;
- A copy of the service level agreement with minutes of the meetings between the municipality and the current service provider (financial system vendor) during the previous twelve months;
- An assessment to determine which modules of the existing financial system are being utilised by the municipality. Reasons must be provided for modules not in approximation LITY Details and reasons must be provided on the use of the dearly systems to provide x22 functionality required in terms of MFMA Circular No. 80; 26 LONG STREET PRODUCE 7280

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- An assessment to detail the proficiency of municipal users to utilise the current financial system properly. Reasons must be provided if users are not proficient in the use of the system and the details must be provided on how the system is being operated and transactions are being captured on the system in such cases;
- The date on which the existing financial system was implemented, the procurement and implementation costs and the current operational costs thereof must be disclosed;
- The organisational structure, specifically for the IT department/ function, clearly indicating management capacity and responsibility for operating the financial system;
- A technical assessment should be submitted indicating how the existing ICT infrastructure, server and network comply with the requirements of the current financial system; and
- Copies of all IT strategies, policies and procedural documents including the IT disaster recovery plan must be made available.

The above submissions and all enquiries must be forwarded to <a href="mailto:lgdocuments@treasury.gov.za">lgdocuments@treasury.gov.za</a>. A working committee comprising representatives from the National and Provincial Treasuries, the Office of the Auditor-General and other relevant stakeholders will assess the submissions and respond with its findings. These findings must be tabled in Council and a council resolution must be submitted to <a href="mailto:lgdocuments@treasury.gov.za">lgdocuments@treasury.gov.za</a> within 14 working days after the Council meeting has taken place.

It must be emphasized that the combination of both credible data inputs and an effective financial system is fundamental to ensure the quality and timeliness of financial reporting. If the data input into the financial system is incorrect then any management information generated by the system will lack credibility and reliability for decision making. Furthermore, a municipality with poorly designed business processes will not resolve the problem by implementing a new financial system. Processes must firstly be redesigned with the necessary data validation rules if the municipality is to improve its data integrity. This foundation is integral to ensuring that software applications generate credible information and can be used effectively by municipalities.

## 5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending. It is important to note that the municipal equitable share as a policy instrument is meant to subsidies services to the poorest of the poor and not to pay municipal creditors. This bad practice by municipalities will have to be addressed as a matter of urgency. Municipal creditors should be advised that municipalities cannot use funds allocated for basic service provision to pay creditors.

Municipalities must ensure that they render basic services, maintain their assets and a clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to strengthen awareness and participation and to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in increased employment.

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Some municipalities are experiencing serious liquidity companies and serious liquidity compani

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- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

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

Reference is made to MFMA Circulars No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the general valuation roll that are not on the billing system and records on the billing system and vice versa. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that "debtors" can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (General Valuation Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the general valuation roll system and on the rates billing system. This property identifier must be unique, without duplicates, and must remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title properties defined in terms of part (a) of the definition of property.

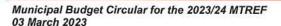
For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI and, apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This will identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that the process the control of the process and determined in an equitable manner to avoid rate of the street of the process that the

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Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with Section 23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

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

The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates or whether the municipality is overstating its revenue budget.

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

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: <a href="https://lg.treasury.gov.za/ibi apps/signin.">https://lg.treasury.gov.za/ibi apps/signin.</a> If the municipality experience any challenge uploading the information, a request for an alternative arrangement may be emailed to <a href="linda.kruger@treasury.gov.za">linda.kruger@treasury.gov.za</a>.

Municipalities are reminded of the need to clearly communicate the GV appeals and objection process to residents to ensure that any disputes are timeously resolved.

Revenue Collection – No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste-water.

Municipalities should develop a Wheeling Framework to allow for the transmission of energy across their networks. These wheeling frameworks provide an opportunity for mentional reasons across their networks. These wheeling frameworks provide an opportunity for mentional reasons across their networks. Provincial reasons across their networks. Provincial reasons across their networks. Provincial reasons across their networks across their networks. Provincial reasons across their networks across their networks. Provincial reasons across their networks across their networks. Provincial reasons across their networks across their networks. Provincial reasons across their networks across their networks. Provincial reasons across their networks across their networks across their networks.

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### 5.2 Funding Depreciation

The information shared in Circular 115 regarding the funding of the depreciation refers. It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service, failing which the depreciation will not be cash backed on Table A7 and will remain a journal entry with no value as mentioned in MFMA Circular No. 115.

### 5.3 Tariff-setting - the impact of loadshedding

Loadshedding not only affects the electricity service but also some municipalities' ability to pump water, thereby negatively impacting the stability of water supplies and the related functioning of the wastewater reticulation network. The loadshedding crisis has been declared a state of disaster and will require tough budgeting choices for municipalities to make sure that basic municipal services are sustained. The regulations published in the Government Gazette No. 48152 on 27 February 2023 in terms of the Disaster Management Act, 2002 (Act 57 of 2002) require municipalities to "ensure continuous operation of water infrastructure and other specified essential infrastructure, including by installing alternative energy sources or other measures to provide an uninterrupted power supply." Municipalities are also required to "mobilise available resources" and "provide funds for this purpose, subject to affordability." As an immediate interim solution back-up electricity to pump water should be prioritised while being mindful of its affordability within the municipality's available funding sources and other critical priorities. The municipality need to adequately plan and prioritise funding in its 2023/24 MTREF for this purpose, including:

- When planning to pump water/ maintain the wastewater service by way of any alternative solution(s), it is important that the municipality properly plan and budget for the associated capital and operational costs to operate and maintain the solution(s) over the 2023/24 MTREF and longer-term;
- Any additional cost the municipality already incurred in this regard during the period of elevated loadshedding since December 2022 should be projected to continue in 2023/24 i.e. diesel to operate a generator;
- Although a state of emergency has been declared to deal with the continual loadshedding challenges in the country, it is likely that loadshedding will continue during the 2023/24 municipal financial year. It is proposed that municipalities factor in the impact of loadshedding on their electricity revenue projections, taking into account current experience in terms of loadshedding practices by Eskom;
- The additional costs of prolonged loadshedding should be considered;
- Municipalities are always asked to try to balance full cost recovery on services with affordability for their residents. In practice, this means that where the full increase in the cost of a service is not passed on to consumers, municipalities must offset the increased costs through savings identified elsewhere in their operations. Therefore, reducing/ limiting overall expenditure is a key part of budgeting for the response to loadshedding. The municipality should stick to its core mandate and functions and carefully review overall expenditure to manage the net effect. Measures should include aggressively cutting costs, frills, and vanity projects, dealing with bloated administrations and structures possibly duplicated across Municipal Manager and Mayoral offices, and applying for exemptions from the annual salary increases if these are not affordable;
- While municipalities are urged to maximise efficiency in their operations, tariff setting
  efforts should consider the need to make additional provision for repairs and
  maintenance associated with infrastructure breakdowns during loadshedding;
- Reducing/ limiting overall expenditure the municipality should stick to its core mandate and functions it is necessary to carefully look at the exercise to manage the net effect, including aggressively cutting costs (Report Formally) TRISA Vanity

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Page 9 of 24 27 MAR 2023 projects, deal with bloated admin- and structures possibly duplicated across Municipal Manager and Mayoral offices, and apply for exemptions from the annual salary increases; and

 The cost should be considered and included when setting the tariffs of the service(s) to which it relates.

Municipalities should also budget for reduced bulk purchases and sales to municipal customers based on the same loadshedding assumptions cited above.

Municipalities should carefully monitor their Eskom accounts for any penalties that result from increased demand immediately after a period of loadshedding is ended. Eskom has indicated that they will reverse any penalties for exceeding notified maximum demand that results from the implementation of loadshedding. This should be factored into the tariff calculation to ensure that consumers are not overcharged.

Lastly, it is important to note that a municipality may only introduce a load-shedding levy or surcharge with the approval of the Minister of Finance and in terms of the legislated processes set-out in the MFMA and Municipal Fiscal Powers and Functions Act, 2007.

### 5.4 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis;
- A budget that delivers services at the lowest possible cost.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, has encouraged municipalities to utilise the tool. With effect, from the 2023/24 MTREF, all municipalities (except metropolitan cities and district municipalities that do not provide any services) as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format) illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (mSCOA): costing component. Considering, mSCOA implementation is entering its sixth year of implementation; all municipalities must fully embrace and report also utilising the cost of the backward with National Treasury Municipal Costing Guide is available on the BREDASOOR Treasury website.

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http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuid elines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0 551AE409361D6CB3E122A08.

### 5.5 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least -

- The socio-economic profile undertaken for the municipality available on the National Treasury GoMuni portal - municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- The most recent average monthly household income in the municipality as per Statistics South Africa (Stats SA) available on Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za);
- The average property value in the municipality per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- The number of indigent households in the municipality, including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- The economic drivers and activities specific to the municipal area1; etc.

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally approximately 10 to 15 per cent the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median. Furthermore, municipalities contemplating to increase free basic electricity allocations as an indigent relief measure, should do so only after careful consideration of the long-term financial impact that such a decision might have.

It is also important when setting particularly water and electricity tariffs that municipalities are encouraged to set two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factors this in its tariff application to NERSA, illustrating the cash flow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. The spatialised tax data is now available through National Treasury for all Municipal Budget Circular for the 2023/24 MTREF

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an up to date information on economic activity within a municipal boundary.

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The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band: therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2023/24 in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detailed account of their revenue growth assumptions for the different service charges in the budget narrative.

Additional loadshedding considerations when calculating anticipated revenue collection rates include:

- Consumption patterns amongst pre-paid users who work more sparingly with electricity units. This can have a lagging effect on revenue estimations i.e. although units are paid for up front, it is not necessarily used in high-demand periods; and
- A decline in average consumption patterns for post-paid customers.

As part of its debtor management strategy municipalities should clearly communicate the impact of loadshedding on municipal tariff setting, including through education campaigns. Consumers will expect a decrease in their electricity bills as consumption drops due to loadshedding. Not understanding the impact of tariff structures (fixed and demand-driven components) can create distrust and reduce willingness to pay municipal accounts.

### 5.6 Municipal Debt Relief

An optimally designed debt solution for Eskom can leverage the structural reform of the electricity sector that is needed both on the Eskom side and the municipal side, however, the municipal debt owed to Eskom pose a material risk to any Eskom debt relief package. In parallel the challenge of defaulting municipalities cannot be separated from a consumer culture to not pay for services.

Municipal Debt Relief that is conditional and application based, has therefore been sanctioned. The relief is aimed to correct the underlying behaviour and operational practices in defaulting municipalities and Eskom while in parallel, progressively introducing a smart metering solution to change consumer behaviour by instilling a culture of payment for services consumed. The proposal consists of 4 elements:

- Eskom will write-off all debt municipalities owe as on 31 March 2023 (excluding the March 2023 current account). This will be done over three national financial years and require as a critical qualification that municipalities monthly honour their current (monthly consumption) Eskom and water accounts going forward and maintain a minimum average quarterly collection, etc;
- Secondly, new mechanisms are explored to resolve non-payment this to include a ii. dispute ombud mechanism and re-assigning the license of persistent defaulters;
- Thirdly, Eskom will continue to implement a regime of installation of pre-paid meters iii. in Eskom supplied areas to improve Eskom collection. Municipalities are additionally encouraged to adopt a similar operating regime; and
- Lastly, the National Treasury will continue to implement municipal revenue enhancement iv. initiatives, including a transversal tender for a smart pre-paid meter solution to change to a forward looking culture of payment of the consolidated municipal bill.

More details on the application process and related conditions for municipalities will soon be outlined and published through a separate MFMA Circular. OVERBERG DISTRICT MUNICIPALITY

Since 2018/19, intense work was undertaken to resolve systemic and structural? solves pertaining to the electricity function in municipalities. Core to this work was addressing the

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escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also urged to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only.

### 5.8 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 04 March 2022) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens.

The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of inter alia auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and
- That, with immediate effect, you must inform and obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and Wasteful 22 expenditure on such solutions. Any request for National Treasury is input or planned procurement of any related solution or similar procuremen

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directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) at Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and/ or
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

### 5.9 Completeness and credibility of revenue related information in the Budget

The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2023/24 MTREF.

### 5.10 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In January 2023, NERSA approved tariff increases of 18.7 per cent in 2023/24 and 12.7 per cent increase in 2024/25. For purposes of calculating the free basic energy subsidy in the local government equitable share formula, the National Treasury has added 2 per cent to these increases. This is in anticipation of higher increases than those published in January, for municipalities, due to the difference in the financial years of Eskom customers and municipalities meaning that Eskom only has nine months to collect the allowable revenue from municipalities. R1.1 billion is added to the free basic energy subcomponent of the free basic services component of the local government equitable share formula to fund these higher tariff increases. To this end, the free basic electricity subsidy in the local government equitable share is calculated based on a 20.7 per cent tariff increase in 2023/24 and a 14.7 per cent increase in 2024/25. In the absence of an approved tariff increase in the outer year of the MTEF period, the formula assumes an increase of 17.7 per cent in 2025/26. This is the average of the estimated increases for the first two years of the MTEF period.

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### 5.11 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the update was to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act - MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);
- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Publicsector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;
- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use Municipalities are encouraged to explore these to leverage municipal borrowing. alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA); and
- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx.

### 5.12 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities are urged to develop 19 wheeling and Small-Scale Embedded Generation (SSEG) framework RIFO guides, the 122 OVERBER STREET 1 PRIVATE 1280

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development of associated tariffs. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

### 5.13 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should track improvements on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

#### **Burial of Councillors** 6.

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice constitutes irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

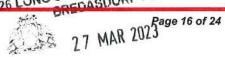
Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor.

#### 7. Funding choices and management issues

Municipalities are under pressure to generate and collect revenue for service delivered. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households; .
- Not taking on unfunded mandates;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Automate business services where possible to increase efficiencies and lower customer costs;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic
- Curbing the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure that the consumption of water and electricity by the ending to ensure the consumption of water and electricity by the ending to ensure the consumption of water and electricity by the ending to ensure the consumption of water and electricity by the end of the consumption of water and electricity by the end of the consumption of water and electricity by the end of the consumption of water and electricity by the end of the consumption of water and electricity by the end of the consumption of the consumption of water and electricity by the end of the consumption of th

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Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014.

### 7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 (5.4 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023) and 2024 (4.8 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023). The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paving out leave in cash while having major financial challenges.

### 7.2 Remuneration of Councillors

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

# 8. Conditional Grant Transfers to Municipalities

### 8.1 Criteria for the release of the Equitable Share

The equitable share release criteria for 2023/24 were set out in MFMA Circular No. 122. To assist with managing this process, a guiding checklist has been developed (attached hereto as Annexure A) which municipalities can follow throughout the course of the year to ensure that the required documents are timeously uploaded to the GoMuni platform in line with the prescribed deadlines.

Going forward, municipalities will be required to submit the completed checklist as part of the quarterly performance reporting process for quarter 1 of the municipal financial year. According to section 52(d) of the MFMA, the mayor of a municipality must within 30 days of the end of each quarter, submit a report to council on the implementation of the municipality. The report must the state of affairs of the municipality. The report must the state of affairs of the municipality. The report must the STREE 1280

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and Provincial Treasury within 5 days of being tabled in council as per section 32 of the MBRR. The report for quarter 1 of 2023/24 must therefore be submitted to council by the end of October 2023 and submitted to National and Provincial Treasury by no later than 5 November 2023. By including the completed checklist in this report, municipalities confirm their adherence to the equitable share release criteria, including that all supplementary information (as defined in the checklist) was successfully uploaded to the GoMuni platform.

Please note that most of the information required for the release of the equitable share, is already uploaded/ submitted by municipalities as part of existing reporting requirements throughout the year. There are however a few items (clearly marked in the checklist) that does not have a dedicated storage location (for example, payments of employee benefits) on GoMuni. A dedicated Equitable Share Verification Folder will be created on GoMuni for this purpose.

# 8.2 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2022 (Act No.5 of 2022) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2022 (Act No. 15 of 2022) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2022/23 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 21(2) of the 2022 DoRA, municipalities must include the following information with their submission to National Treasury:

- A formal letter, signed by the accounting officer addressed to the National Treasury 1. requesting the rollover of unspent conditional grants in terms of section 21(2) of the 2022 DoRA:
- A list of all the projects that are linked to the unspent conditional grants and a breakdown 2. of how much was allocated, spent and the balance per project;
- The following evidence indicating that work on each of the projects has commenced, as 3. applicable to the specific rollover(s):
  - Proof that a contractor or service provider was appointed for delivery of the project a) before 31 March: or
  - Proof of project tender and tender submissions published and closed before 31 b) March or with the appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the financial year of the project;
  - Incorporation of the Appropriation Statement; c)
  - Evidence that all projects linked to an allocation will be fully utilised by 30 June d) 2024 (attach cash flow projection for the applicable grant).
- A progress report (also in percentages) on the status of each project's implementation 4. that includes an attached legible implementation plan);
- 5. The value of the committed project funding and the conditional allocation from the funding source;
- Reasons why the grants were not fully spent during the year on the original ellocation per the DoRA;
  Rollover of rollovers will not be considered. Municipalities grants therefore not include previous year's unspent conditional grants as rollovers requests. 6.
- 7.
- An indication of the time period within which the funds are to be spent if the ollover is approved; and 8. approved; and

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Proof that the Municipal Manager and Chief Financial Officer are permanently appointed. 9.

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

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2023, the application will be declined.

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

- Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the 1. MFMA and section 12 of the 2022 DoRA, including the Municipal Manager and Chief Financial Officer signing-off on the information sent to National Treasury;
- Submission of the pre-audited Annual Financial Statements to National Treasury by 31 2. August 2023;
- Accurate disclosure of grant performance in the 2022/23 pre-audited Annual Financial 3. Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the
- Despite the fact that local government is required to comply with to different norms and 4. standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2022/23 pre-audited Annual Financial Statements (i.e Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
- Cash available reflected in the Statement of Financial Position and Cash Flow 5. Statements and the bank (net position including short term investments) as at 30 June 2023 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

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

- The entire 2022/23 allocation to the municipality, in cases whereby the rollover request 1. is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2022/23 allocation;
- Rollover request of the same grant for the third consecutive time. In a case where a 2. municipality is applying for rollover as a result of additional funding, the application will be given a careful consideration:
- Funding for projects procured through Regulation 32 of the Municipal Supply Chain 3. Management Regulations (Gazette No.27636) - Projects linked to additional funding and disasters are exempted; and
- A portion of an allocation where the proof of commitment for the rollover application is 4. linked to invoices that were issued before or on 31 May 2023.

The process to ensure the return of unspent conditional grants for the Police Struct Number 2022/23 tinancial year will be managed in accordance with section 22 of the Bolton Structure to the previous MFMA Circulars, the following practical arrangements will apply: BRED AND TO THE Process To the previous Municipal Process To the Proce

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- Municipalities must submit their June 2023 conditional grant expenditure reports Step 1: according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- When preparing the Annual Financial Statements, a municipality must determine Step 2: the portion of each national conditional grant allocation that remained unspent as at 30 June 2023. The unspent grant values must be determined based on the quidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- If the receiving officer wants to motivate in terms of section 22(2) of the 2020 Step 3: DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2023.

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

- National Treasury will confirm in writing whether or not the municipality may retain Step 4: any of the unspent funds as a rollover based on criteria outlined above by 20 October 2023;
- National Treasury will communicate the unspent conditional grants amount by Step 5: 08 November 2023. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 17 November 2023; and
- Any unspent conditional grant funds that should have but has not been repaid to Step 6: the National Revenue Fund by 17 November 2023, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 06 December 2023 equitable share allocation.

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

### The Municipal Budget and Reporting Regulations 9.

### Alignment of Municipal Budget and Reporting Regulations (MBRR) Schedules 9.1

The revised Regulated MBRR Schedules (A1, B, C, D, E and F), as aligned to the mSCOA chart and GRAP are published on the National Treasury web page and can be accessed using the following link.

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Report ing%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazette s%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d 24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The alignment of the A1 Schedules required substantial changes to the reporting formats used for budgeting and reporting purposes which required the creation of new A1 Schedule codes to ensure that the data strings populate the new reporting formats. The relevant changes were also made in the reporting formats relating to versions 6.1 to 6.7 of the material changes were that the historical data are populating when reports are new for the material changes. To ensure that ERP systems generate the A1 Schedule aligned to version 6.7 of the mSCOA chart, municipalities and system vendors should refer to the linkages provided on GoMuni. The following reports on GoMuni should be used for this purpose:

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- List mSCOA account linkages to A1 Schedule based on 6.7 under menu option mSCOA Reporting; and
- List mSCOA A1 schedule codes WIP (i.e. new A1 Schedule codes) under menu option mSCOA Administration.

Both reports can be located under:

https://lg.treasury.gov.za/ibi apps/portal/Local Government Database

The new format for the non-financial data strings A1D and A1F is available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Report ing%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazette s%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d 24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The A1D is the data string which populates information which we do not extract from the TABB while the A1F populates the budget information which we do not extract from the ORGB. Municipalities should ensure that they use the new format when submitting the non-financial data strings.

# 10. Submitting budget documentation and A1 schedules for 2023/24 MTREF

The MFMA and its Regulations require the submission of mSCOA data strings for budgets, inyear reporting, and annual financial statements in a specific format and by a required timeframe. The credibility and accuracy of the mSCOA data strings must be verified by municipalities prior to submission to the GoMuni Upload portal. Since the financial system must be locked at the end of the month in order to generate a mSCOA data string, municipalities may not open closed periods to correct errors. Errors must be corrected in the next open period. Providers of municipal financial systems must ensure that the necessary internal controls are built into the system to prevent the opening of closed periods on the financial system and the bypassing of such controls. This also applies to the correction of information in closed periods for 3rd party systems that should be integrating with the main financial system in terms of the requirements of the mSCOA Regulations.

From 1 July 2023, Municipal Managers and Chief Financial Officers will be required to sign off on the financial and non-financial data strings submitted to the GoMuni Upload portal when they submit their data strings. The schedules prescribed in terms of the Municipal Budget and Reporting Regulations (MBRR) populated from the mSCOA data strings on National Treasury's Local Government and Reporting System (LGDRS) must also be signed off monthly. These sign-offs are for audit purposes and serves as a confirmation by the municipality that the data strings submitted are accurate. Details on the submission of the signed-off figures will be communicated in due course.

In terms of Section 171 of the MFMA, financial misconduct by municipal officials includes the provision of incorrect or misleading information in any document which must be submitted to the National Treasury.

From 1 July 2023, the GoMuni Upload portal for the monthly of year of a springs will be closed at 16h00 on the 10th working day of each month. All publications by the National and Provincial Treasuries are now solely sourced from the mSCOA data strings submitted by

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municipalities and several stakeholders including Statistics South Africa (STATSSA), Auditor General South Africa (AGSA), the Reserve Bank, and NERSA are in the process of streamlining some of their reporting to the information contained on the National Treasury Local Government Database and Reporting System (LGDRS). The resubmission of data strings after the legislated timeframes is not only illegal but also causing challenges in data sets used by various stakeholders for analysis and reporting purposes. No data string submissions will therefore be accepted by the National Treasury after the 10<sup>th</sup> working day of the respective month.

# Contact



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JH Hattingh

Chief Director: Local Government Budget Analysis

03 March 2023

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# **ANNEXURE A: Equitable Share Verification Checklist:**

## **General Requirements**

Criteria	Verification Requirement	Yes/No
2023/24 Adopted Budget	Council resolution, adopted mSCOA budget data strings (ORGB), PDF version of adopted MTREF budget uploaded to GoMuni Upload portal immediately after approval.	
<ul> <li>Is the municipality's completed tariff tool (National Treasury format) included as part of its budget submission (MFMA Budget Circular No. 98 (refer item 4.2).</li> </ul>	The completed National Treasury EXCEL tariff tool uploaded to GoMuni with the adopted budget by start of budget year i.e. 1 July 2023.	Si .
Are allocations made for bulk suppliers current account payments?	Allocations reflected in mSCOA budget data strings (ORGB) and budget schedules/ document.	
If unfunded budget position—     Is a Budget Funding Plan (BFP) adopted with the	Copy of the adopted Budget Funding Plan uploaded to GoMuni	
budget?	with the adopted budget by start of budget year i.e. 1 July 2023.  PDF version of BFP/progress report uploaded to GoMuni Upload	
-	portal by start of budget year i.e. 1 July 2023.  Is the BFP credible and show how the municipality intends moving	-
-	progressively out of this position into a funded state?  In the case of the latest progress report being submitted, is it	
	aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS)?	
<ul> <li>Council resolution reflecting commitment to address unfunded position.</li> </ul>	PDF copy of resolution uploaded to GoMuni Upload portal by start of budget year i.e. 1 July 2023.	
mSCOA		
Submission of Data Strings	Successful submission of all financial and non-financial mSCOA data strings to the GoMuni Upload portal  Timeous submission of all financial and non-financial mSCOA data	
	strings to the GoMuni Upload portal	
	Data strings submitted are credible as per the analysis done by NT/PTs	
	Data strings are generated directly from the main municipal financial system	
	The regulated MBRR Schedules are generated directly from the core municipal financial system	
	Successful submission of all financial and non-financial mSCOA data strings to the GoMuni Upload portal	
Submisison of documents	Municipal documents required in terms of legislation and MFMA Circulars have been submitted timeously and in the required format to the GoMuni Upload portal.	
Financial System Changes	Municipality has followed the processes in Circulars No. 93, 98, 123 and mSCOA Circulars No 5 and 6 to change their financial system.	
UIF & W		V re
UIF&W Register		
MPAC recommendation on UIF&W	Documents need to be uploaded to NTs eMonitoring Webpage	
Council Resolution on UIF&W	5 , 5	
UIF&W Reduction Strategy  Disciplinary Board		
Does the municipality have a functional disciplinary board?	Proof of establishment (or efforts to establish DC Board) uploaded to NTs eMonitoring Webpage NTs eMonitoring Website.	
Competency Regulations		
<ul> <li>Has the minimum municipal competency regulations reporting requirements been adhered to?</li> </ul>	In line with the Competency Regulations, consolidated reporting information must be uploaded to GoMuni by 30 January 2023 and 30 July 2023.	
Audit Process		
Opinion Received	Did the municipality receive an adverse or disclaimed audit opinion or had outstanding audits for two consecutive financial years?	
Adverse or disclaimed audit opinion	Council resolution signed by each member of the Council was was uploaded to NT's eMonitoring Webpage within 1 month after conclusion of the audit process reflecting council's commitment to address the opinion.	2
Is a council approved audit action plan in place?	Audit action plan, together with council resolution, to the uploaded to NT's eMonitoring Webpage within 60 days from audit report issuance.	
Interventions (where applicable)	OBER TREE SUOW	
<ul> <li>In the event of a discretionary or mandatory intervention in terms of section 139 of the Constitution, is a Financial Recovery Plan (FRP) in place?</li> </ul>	Audit action plan, together with council resolution to the unloaded to NT's eMonitoring Webpage within 60 days from audit report issuance.  The FRP and monthly progress reports submitted in terms of sections 145 and 146 of the MFMA must be uploaded to GoMuni Upload portal for each month single the inception of the FRP.	25 101

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### **Quarterly Requirements**

Criteria	Verification Requirement	Quarter 3 (Jan – March)	Quarter 4 (April – June)	Quarter 1 (July – Sept)	Quarter 2 (Oct – Dec)
Bulk Supplier Payments					
<ul> <li>Were current account payments to bulk suppliers (Eskom and Water Boards) timeously made?</li> </ul>	MFMA S41 Report. No action required	2	9	-	
<ul> <li>If current account in arrears, are payment agreements in place?</li> </ul>	Copy of payment agreement or evidence of discussions are uploaded to on GoMuni Upload portal.				
Staff benefit Deductions					-
<ul> <li>Were a) SARS, b) pension and c) other staff benefits timeously paid over to the relevant funds/institutions?</li> </ul>	for each month of the quarter				
Reconciliation of Valuation Roll					
<ul> <li>Has the valuation role been reconciled to the financial system?</li> </ul>	In line with MFMA Circulars No. 93, 98 and 107, proof of the verification for each quarter should be uploaded on GoMuni Upload portal.				

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# OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

# DRAFT SERVICE LEVEL STANDARDS:

2023/2024 - 2025/2026

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Overberg District Municipality (DC 0 Standards Table	3) - Schedule of Service Delivery
Description	
Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	No Service
Premise based removal (Business Frequency)	No Service
Bulk Removal (Frequency)	No Service
Removal Bags provided(Yes/No) Garden reluse removal included (Yes/No)	No Service No Service
Street Cleaning Frequency In CBD	No Service
Street Cleaning Frequency in areas excluding CBD	Na Service
How soon are public areas cleaned after events	No Service
(24hours/48hours/longer)	
Clearing of illegal dumping (24hours/48hours/longer)	No Service
Recycling or environmentally Iriendly practices(Yes/No) Licenced landfill site(Yes/No)	No Service yes
Licerced failour ster resisto)	W25
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	No Service
Is Iree water available to all? (All/only to the Indigent	No Service
consumers)	
Frequency of meter reading? (per month, per year)	No Service
Are estimated consumption calculated on actual	N. 0
consumption over (two month'sthree month's/longer period)	No Service
On average for how long does the municipality use	
estimates before reverting back to actual readings? (months)	No Service
Duration (hours) before availability of water is restored in	No Service
cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	No Service
Up to 5 service connection affected (number of hours)  Up to 20 service connection affected (number of hours)	No Service
Feeder pipe larger than 800mm (number of hours)	No Service
What is the average minimum water flow in your	
municipality?	No Service
Do you practice any environmental or scarce resource protection activities as part of your operations?	No Service
(Yes/No) How long does it take to replace faulty water meters? (days)	No Service
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No Service
Electricity Service	
What is your electricity availability percentage on average	No Service
per month?	
Do your municipality have a ripple control in place that is operational? (Yes/No)	No Service
How much do you estimate is the cost saving in utilizing the	
ripple control system?	No Service
What is the frequency of maters being read? (per month,	No Service
per year)	NO 3614E
Are estimated consumption calculated at consumption over	No Service
(two month's/three month's/longer period)	
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	No Service
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/lunger)	No Service
Are accounts normally calculated on actual readings?	
(Yes/no)	Na Service
Do you practice any environmental or scarce resource protection activities as part of your operations?	No Service
(Yes/No) How long does it take to replace faulty meters? (days)	No Service
Do you have a plan to prevent itegal connections and	
prevention of electricity thett? (Yes/No)	No Service
How effective is the action plan in curbing line tosses? (Good/Bad)	No Service
How soon does the municipality provide a quotation to a	No Service
customer upon a written request? (days)  How long does the municipality takes to provide electricity service where existing intrastructure can be used?	No Service
(working days)	
How long does the municipality takes to provide electricity service for low voltage users where network extension is not	No Service
required? (working days)  How long does the municipality takes to provide electricity	
service for high voltage users where network extension is	No Service
not required? (working days)	
Sewerage Service	
Are your purilication system effective enough to put water	No Service
back in to the system after purification?	110 901790
To what extend do you subsidize your indigent consumers?	No Service
How long does it take to restore sewerage breakages on	
How long does it take to restore sewerage preakages on average	No Service
Severe overflow? (hours)	No Service
Sewer blocked pipes: Large pipes? (Hours)	No Service
Sewer blocked pipes: Small pipes? (Hours)	No Service
Spillage clean-up? (hours)	No Service
Replacement of manhole covers? (Hours)	No Service
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# OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

# DRAFT PROCUREMENT PLAN: 2023/2024

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

27 MAR 2023

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Community Services	Emergency Services	Resour Faugrers	Again rancesary letter egyptied for andering sandon	2022,07.61	2000 00:00	P100000		144	Jan 26	at.	шА	Feb 14	Mar 16	IGA.	NA.	NA.	Mag 21	550 000	H75 000
Community Services	Emergency Services	Various upgrade efunctionment	Refurbion or upgrade feet venicles	DOM: OTHER	1006 06:30	R300.000	-	Oct 33	TEA	ALA.	Oct 33	Nov 22	Ovc 13	Jan 16	Jan 24	Feb 34	No 2	H250 000	no
Connunty Service	Energency Sentoss	Cepter Veneta Replacement	Replice retiretion swittes and add additions to feel	incomber	2009/06/30	RJ 200 000		Oct 23	NA.	NA	00133	Nor 33	Dec 20	Jan 14	Jan 24	Feb 16	Mar 2	na:	MZ 220 030
Conment	Energetry Services	Barter Outries	Projective contring five Projecting	10/70/202	2000/06/20	RR00 600		Oct 22	NA:	NA	00122	Hoy 22	Sec 12	Jan 14	Jan 24	Feb.24	Meri	HQ.	Ho
Community	Encontractel Variagement Services	Furniture and Office equipment	Ohatsiped	2023-07/01	2005-06-30	PIS 000		NA.	NA	May 14	NA.	NA.	NA	NA.	NA	NA.	403	76 200	ma 3009
Community Services	LED, Touriers, Reserts and EPWP	Furnishe and Office addptort	Funtage and foreign	1003.07.64	P006-06-30	P000-000		04 21	NA.	MA	06123	Heri 20	Dec 22	Jan 24	Jan 24	Feb 24	He 2	na	NO.
Community Services	Resirband EPWA	Provinces	Upgrade of Burgalines and Emmandes	0003-07-01	1016/16/20	ASC0 030		0:123	NA	88	Oct 20	Nov 23	Dec 22	Jan 24	Jan 24	Feb 24	Mark	Ra	Но
Community Services	Services	Furniture and Office againment	Office Easyment	DOZDATAR	2004-04-30	MADEDE		SIA	Pag 20	NA.	NA	Mar 24	Apr 24	NA.	NA	May 24	40.7	R10.000	R20 000
Community Services	Municipal Health Services	Furniture and Office.	Water arters	2003-67-brt	2000-00-30	M10 000		14.8	rex.	Jan 24	NA.	NA.	NA.	NA.	MA	MA.	Perz	hs 000	MID GED.
	France	Furniture and Office	Office Espayment	1023.07.01	2005-06-30	810.000		144	NA.	Jan 74	DIA.	на	NA.	NA.	MA	MA	February	M15 000	M10.000
Corporate	Departe Servoss		Ending of partnerser ferce in water and access gallets		2006/06/30			042	na.	NA.	0:413	Bry 23	Dec 21	Jan 24	Jan 24	Feb.24	Her St	Fig.	RD DE
Сороле	Congerne	Family's entities	Office Environment	2022.07.01	0004-06-00	540,000		NA.	Feb.21	NA.	NA.	Mar 24	Apr 14		NA.	May 24	4-2	RX01008	F40 000
Cogerate	Corporate	Amore	inetalization and replacement of airmore	2023/07/01	7325 06:30	mate-ore		144	Ten 21	NA	NA	No. 21	Apr 14	100	NA	Mary 24	Ac.2	RSD 000	M50 000
Carprate Sevesa	CT Services	Replacement of the and traken Computer Equipment	Replace with refer completes and angeloses for the staff			11112200		Oct 22		MA	Oct 22	Nov 23			Jun 21		His 2	R100 000	R100 (INC
Corporate Serviced	ICT Sensor	SHAWICT	Swarth ICT	2022/07/01	20000630	F480.600		Out 21	NA.	NA.	Oct 22	Hor 22	Date 22	Jim 24	Jan 24	Feb 34	His 2	Rit	F6)
Corporate Services	Committee Records and Council Support	Furniture and Office	Ottos Expressed	-	DUDS 06 30			NA.	Feb 31	NA.	NA.	Mar 34	Apr 24		NA.	May 24	Am 2	FIS .	MAS 800
Maragal	DP A15	Incress Capter	Mark Under Comment	E. CONTROL	2025 06 00	10000		NA.	resti			Mar 24	Acr 24		lua.	May 24	And	R30 (00	50

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

5 27 MAR 2023

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# OVERBERG DISTRICT MUNICIPALITY



# Medium Term Revenue and Expenditure Framework (MTREF)

# BUDGET SCHEDULES: 2023/2024 - 2025/2026

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	D.f	2019/20	2020/21	2021/22		Current Yes	ar 2022/23		2023/24 Mediu	m Term Revenue Fremework	& Expenditur
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-sudit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
R thousand											
REVENUE ITEMS:											
fore-exchange revenue by source					- 1						
exchange Revenue	6	_									
Total Property Rates									100000	The same of	
	1 1								100		
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)					10 (12)	2					
Net Property Rates	l	_	-	-	-	2	12-1			_	
not i ropeny nates	1 1										
xchange revenue service charges	ΙI										
ervice charges - Electricity	6										
Total Service charges - Electricity		236	286	278	400	200	200	200	200	210	3
Less Revenue Foregone (in excess of 50 kwh per indigent		500	700		1446		500			W. Carlotte	
household per month)											
Less Cost of Free Basia Services (50 kwh per indigent household per month)		-	-	-	-			HT TI	-		
Net Service charges - Electricity		236	286	278	400	200	200	200	200	210	2
Service charges - Water	6										
Total Service charges - Water	1350		10000				EST CHARLES				
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)				7.3							
Less Cost of Free Basis Services (6 kilolitres per indigent											
household per month)		-	+		(-)	-	-		3,73	-	
Net Service charges - Water	ш	( <del>-</del>		-	-	-	:₩	-	-	-	. 10
iervice charges - Waste Water Management Total Service charges - Waste Water Management					600	600	600	600	600	630	
Less Revenue Foregone (In excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)			190	-	(2002)				140	2	
Net Service charges - Waste Water Management			-		600	600	600	600	600	630	6
	ш	-	-	- 1	600	600	000	000		0.50	
Service charges - Waste Management	6									-	
Total refuse removal revenue	1 1	7007600	1000000	70000	672	672	672	672	700	730	1/2
Total landfill revenue	1 1	11 468	11 844	9 812	11 900	12 600	12 600	12 600	14 300	15 020	15
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to Indigent households)		_	-	_		_			-	_	
Net Service charges - Waste Management	l ł	11 468	11 844	9 812	12 572	13 272	13 272	13 272	15 000	15 750	16.4
uer getaire cusides - Masie Wallaheller		11 400	11044	3012	12372	13272	13 272	13.2/2	15 000	13730	- 104
EXPENDITURE ITEMS:	П										
Imployee related costs	-	ar our	98.465	65.654	40.77	68 86 8	80.054	88 886	60.000	60.174	1043
Basic Salaries and Wages	2	75 645	78 192	82 054	90 716	88 028	88 028	88 028 45 979	93 032		178
Pension and UIF Contributions		12 084	12 624	13 308	16 000	15 878	15 878	15 878	15 811 5 428	16 858 5 781	
Medical Aid Contributions		4 421	4 467	4 538	5 688	5 643	5 643	5 643	1750	100000000000000000000000000000000000000	60
Overtime		2.723	2 927	4 047	2 150	2 190	2 190	2 190	1750	1872	19
Performance Bonus		177	3610	3 663	180 5 118	Harrist Co.	5 021	5 021	4761	5821	63
Motor Vehicle Allowance Cellphone Allowance		4 775 423	420	434	5118	5 021 531	531	5021	520	570	6
Housing Allowances		742	706	272	361	325	325	325	325	376	
Other benefits and allowances		4 562	5 982	7 504	8 211	8 377	8 377	8 377	9 046	9 633	10
Payments in lieu of leave		2 033	1 307	722	220	220	220	220	200	214	10
Long service awards		618	358	502	744	744	744	744	804	909	9
Post-retirement benefit obligations	4	5 188	5 934	5711	6 002	6 002	6 002	6 002	6 532	6974	7
Entertainment	2	2 100	3 234	3711	- 0.002	- 0.002	-	- 0 002	0.002	- 03/4	M.
Seasoty		<u> </u>				2					
Arting and post related allowance							2.0	- 2	353	-	
In land behelits.			120		-		16	_		-	-
sub-total	5	113 215	116 527	122 755	135 932	133 108	133 108	133 108	138 712	148 346	156 6
Less: Employees costs capitalised to PPE		-				=		-	-	· ·	
otal Employee related costs	1	113 215	116 527	122 755	135 932	133 108	133 108	133 108	138 712	148 346	156

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Depreciation and amortisation	F 12	3	1	1	1	1	1	-1			
Depreciation of Property, Plant & Equipment		3 573	3 518	3 575	3 626	3 626	3 626	3 626	3 654	3 680	3 709
Lease amortisation	100		-	-		-			2	-	-
Capital asset impairment			313	+	-	+		-	-	-	· +
Total Depreciation and amortisation	1	3 573	3 831	3 575	3 626	3 626	3 626	3 626	3 654	3 680	3 709
Bulk purchases - electricity											
Electricity bulk purchases		385	766	329	400	250	250	250	200	210	220
Total bulk purchases	1	385	766	329	400	250	250	250	200	210	220
Transfers and grants											
Cash transfers and grants			680	399	-	2 799	2 799	2 799	· ·	-	( <del>   </del>
Non-cash transfers and grants			-	-	-	-	5 <del></del> 5	-	-	-	886
Total transfers and grants	1	7=	680	399	-	2 799	2 799	2 799	-	-	
Contracted Services		0661		richtunis.	etintistore		orange and	1000000	110/00/00 1	- cour	WEG
Outsourced Services		203	84	2770	1 158	1 278	1 278	1 278	4 598	197	198
Consultants and Professional Services	100	3 915	4 670	9 576	11 061	11 879	11 879	11 879	13 209	11 289	11 906
Contractors		12 271	11 382	12 194	11 573	13 432	13 432	13 432 26 590	13 300	13 726 25 212	14 451 26 556
Total contracted services		16 389	16 137	24 539	23 792	26 590	26 590	26 590	31 106	25 212	26 556
Operational Costs											
Collection costs			-	=	=	-		2	-		02
Contributions to 'other' provisions		-	-		-	-	-	- 4	-	-	-
Audit fees		3 323	3 337	3 182	3 200	3 200	3 200	3 200	3 500	3 600	3 700
Other Operational Costs	700	25 512	33 398	28 912	30 240	29 512	29 512	29 512	28 075	27 737	28 764
Total Operational Costs	1	28 835	36 735	32 094	33 440	32712	32712	32 712	31 575	31 337	32 464
Repairs and Maintenance by Expenditure Item	8						-	- 1			
Employee related costs	1	-	-	-	-	-	- 1	-	-	-	
Inventory Consumed		2	-	-	188	151	151	151	137	145	152
Contracted Services		8 306	8 940	10 240	8 238	9 371	9 371	9 371	9 518	9 747	10 291
Operational Costs	1755	244	384	423	25	25	25	25	20	22	23
Total Repairs and Maintenance Expenditure	9	8 550	9 324	10 663	8 451	9 547	9 547	9 547	9 675	9 914	10 466
Inventory Consumed					-						
Inventory Consumed - Water		=	-	=	5. <del>-</del> -3	-	848	-	: <del>-</del> -		-
Inventory Consumed - Other		42 327	56 358	50 516	46 462	55 711	55 711	55 711	62 321	64 863	66 280
Total Inventory Consumed & Other Material		42 327	56 358	50 516	46 462	55 711	55 711	55 711	62 321	64 863	65 280

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Description	Ref	Municipal Manager	Management Services	Corporate Services	Finance	Community Services	
Rthousand	1						
Revenue							
Exchange Revenue							
Service charges - Electricity		-	<b>—</b>	-		200	200
Service charges - Water		×=	-	-	:		-
Service charges - Waste Water Management				-	the state of	600	600
Service charges - Waste Management			-	-	9 <del>-</del> 6	15 000	15 000
Sale of Goods and Rendering of Services			-	_	_	-	
Agency services		12 770		-	_		12 770
Interest			-		_	2.0	_
Interest earned from Receivables		_	_		_	50	50
Interest earned from Current and Non Current Assets		_	-	-	3 250	-	3 250
Dividends			2				
Rent on Land			=		-	20	-
Rental from Fixed Assets		N. F. C.	2	25		13 800	13 825
Licence and permits		2		_		1 000	1 000
Operational Revenue		500		0	606	9 040	10 146
Non-Exchange Revenue		300		0	000	3 040	10 140
A STATE OF THE STA			950	100		200	
Property rates						_	
Surcharges and Taxes			-				-
Fines, penalties and forfeits							-
Licences or permits			-	-	-	-	-
Transfer and subsidies - Operational		-	=/	-	90 640	123 749	214 389
Interest			=	-	-	=	
Fuel Levy				-			-
Operational Revenue		× <del>-</del>	3/				-
Gains on disposal of Assets		2 000		-	3.5	= 0	2 000
Other Gains		0.77	-	W		1 m	-
Discontinued Operations		N <del>.</del>			=	-	-
Total Revenue (excluding capital transfers and contri	bution	15 270	-	25	94 496	163 438	273 229
Expenditure							
Employee related costs		6 524	-	9 846	16 050	106 292	138 712
Remuneration of councillors		6 340	-	=		-	6 340
Bulk purchases - electricity		-				200	200
Inventory consumed		13	=	694	113	61 502	62 321
Debt impairment		N <del>-</del>		-		100	100
Depreciation and amortisation		281		119	1 196	2 059	3 654
Interest		-	-	- 11	392	2 361	2 753
Contracted services		943	-	1 529	7 788	20 847	31 106
Transfers and subsidies				4	-	-	_
Irrecoverable debts written off		_	_	_			
Operational costs		1 539		4 371	5 466	20 199	31 575
	+ 1	-	hr feed_	_	_	_	_
Other Losses			_		_		_
Total Expenditure	1	15 639	- Veri	16 558	31 005	213 559	276 761
Surplus/(Deficit)		(369)	_	(16 533)	63 491	(50 121)	(3 532)
Transfers and subsidies Transitive monetany		(000)		(10 000)	00 101	(00 12.1)	(5.532)
allocations)							2 <u>20</u> 1
Transformand subtrains and first (in kind)		_				200	
Transition and Substate Secupital (III-Killo)		(369)	-	(16 533)	63 491	(50 121)	(3 532)
Surptue (Lenor) affer capital transfers &	540	VP (202)		(10 333)	03 431	(50 121)	(5 552
Other Losses  Total Expenditure  Surplus/(Deficit)  Transfers and subsidies - capital monerary allocations)  Transfers and subsidies - capital monerary allocations  Transfers and subsidies - capital monerary allocations  Transfers and subsidies - capital transfers &	019			•			

		2019/20	2020/21	2021/22		Current Yea	r 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expendit
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-sudit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Ye 2025/2
Rthousand			1.17.20GF 11.00G			100000190000	PARTICIPATION I		emboron.	CONTRACTOR	CARLON
SSETS											
rade and office receivables train exchange transactions.  Electroly.		0	4	6	4	6	6	6	6	6	
Water	1	2	7	10	7	10	10	10	10	10	
Wmite			100	100	Property Co.						
					10000					1000000	
Office under recognition from an observation by Unichina		13 986	8 190	16 984	10 302	5 084	5 084	5.084	5 184	5 284	
Suss Tende and other receivedden from each sign transactions		13 989	8 200	17 001	10 313	5 101	5 101	5 101	5 201	5 301	
ess Impalment for debt		(1724)	(1 788)	(450)	(784)	(550)	(550)	(550)	(650)	(750)	
Bryadenant für Electrists		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Inquirouent for Works		(0)	(2)	(3)	(2)	(3)	(3)	(3)	(3)	200	
Republication Water		100							The same of the sa		
hyperenes for Warre Waler			1.2 4 0							1000	
Inggement for other trade operatibles from extrange transactions.		(1724)	(1 786)	(446)	(782)	(546)	(545)	(545)	(646)	(746)	
old her Trade and other receivables from Eschange Transactions		12 264	6 413	16 551	9 529	4 551	4 551	4 551	4 551	4 551	
eurivables fram non-exchange transactions					- 1						
Property roles			No. 144		100		70.5	1 42 5	NAO ELS		100
Land In payment of Property ratio			- Y-1	1, 100						16	
et Property rates		8001	-	900	200		*	1010	100	*	
Office recreated from non-exchange because one		513	525	544	525	544	544	544	544	544	
Impartment for other receivable is from the exchange Bassactions		(5)	( <u>u</u> )	(10)	(9)	(10)	(10)	(10)	(10)	(10)	
et other receivables from non-exchange transactions		508 508	516 516	534 534	516 516	534 534	534 534	534 534	534 534	534 534	
stal net Receivables from non-exchange transactions		508	216	534	316	334	334	334	334	334	
ventory											
fater											
Opening Balance		-	373	-		1.5	5. <del>5.</del> 5	÷	) ±		
System Input Volume		· **	-	( <del>+</del> )	1 <del>-</del> 1	6 <del>5</del> )	\$ <del>+</del> \$	( <del></del> )		1.00	
Water Treatment Works		-	-	-	-		0.40	-	-	-	
Bulk Purchases		- <b>3</b> €			-	141	140	*	-	14	
Natural Sources			140	- 4	141	14	141	*	120	- 1	
Authorised Consumption	6	- 4	-	-	-	-			-	-	
Billed Authorised Consumption		A	:-:	( m)	2.73	1.5	9.5			-	
Billed Metered Consumption		7 <del>-</del> 2	-	-	-	-	S.=				
Free Basic Water		-	100	-		(+)	( <del>-)</del>	·	( <del>+</del> )	(8)	
Subsidised Water	1	-	_		-		-		-		
Revenue Water		-	4	-	140	-	1944	140	-	247	
Billed Unmetered Consumption		140	140	14	12	12	747	-	140	12	
Free Basic Water		-			2	12	72	120		120	
Subsidised Water				-	-			-	111		
Revenue Water		_	_	-				-	-	-	
UnBilled Authorised Consumption		-			2-1	-			-	-	
Unbilled Metered Consumption		140	-	-	-	100	74		(#)	-	
Unbilled Unmetered Consumption		-	-		-	14	14	-	140	-	
Water Losses		(44)	141		-	32	12	(A)	4	828	
Apparent losses				900		720	(4)	0.20	240	329	
Unauthorised Consumption		-	P 1	-	-		(\ <del>\</del> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-	-		- 1
Customer Meter Inaccuracies		1772				1000	1/7/2				1,11
Real losses		-		-		156	2000 (760)				
Leakage on Transmission and Distribution Mains			*		-	-		1000	**		
Leakage and Overflows at Storage Tanks/Reservoirs			343		-	(4)	(#1	7 <b>4</b> 3	-	198	
Leakage on Service Connections up to the point of Customer Mete	er l					121	-				
Data Transfer and Management Errors		=	12	120		929	1,000		2	100	
Unavoidable Annual Real Losses			-			-	-			-	
Non-revenue Water		- 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	-	9 <del>-</del> 2		3 <del>-</del>		-	-		
Closing Balance Water		1950 1960		107.0	-	-	-				
na-lenne∎etimizaten. Ferranili		353	1950	the state of	100	(2004)	79 <del>71</del> 61			,1270	
gricultural											
nontra batana			100		-	_	-	-	-	-	
Acquisitions		2		- 72°	20	1.00	V2				
Issues	4 7					182	12			:43	
Adjustments	10		-		-	-					
Write-offs	The			*		-	-	-			
Closing balance - Agricultural	T	-	-	-		-	0.00		-	1-1	
MO'E BY											
onsumables aC MATAG											
tendard Rated CTRIORIV 1280											
Opening Balance Ologia 11 28		788	700	1 150	1 150	1 873	1 873	1873	1 873	1873	
ACRESISTED OF COLL COLL		30 937	43 831	31 873	29 487	32 699	32 699	32 699	36 555	38 924	- 4
BE STONAS - MIS	7	731 #25V	(43 381)	(31 150)	(29 487)	(32 699)	(32 699)	(32 699)	(36 555	5,000,000	
Edward CRE	8	104	[49.401]	(01.100)	(23 407)	(92 933)	(05,003)	(AE 003)	(10.000	(00 024)	
Manage D.	9	25 13			200		100				
Closing halanns - Consumphish Standard Raind	200	019700	1 150	1 873	1 150	1 873	1 873	1873	1873	1873	
ero Bater	24	111.	1 130	10/3	100	10/3	10/3	10/3	10/3	1973	
Acquisitions Issues Adjustments Write-offs Closing balance - Agricultural Consumables Itandard Rated Opening Balance Acquisitions Closing balance Opening Balance	61.0					(2)	- 021				
V 3 . MA		14 202	12 978	19 365	16 975	23 012	23 012	23 012	25 765	25 940	
Acquisition											



103 774 2074 38 901 66 898	1 673 1 106 411 3 07 655 71 605		1873 121731 3.048 41464 83.315	1873 121731 3048 41464 63315	1873 121731 3048 41464 83315		1 873 1 28 038 3 048 4 6 764 8 2 322	130 590 3 0489 81 179
103.724 2074 38.901 65.898	1 673 1 106 411 3 30 48 37 855 71 605			1873			1873 128 008 3 048 4 4 764	1873 130 590 3 048
	1 673 1 106 411 3 30 48 37 855 71 605			1873				130 590s
	1 673 1 106 411 3 30 48 37 855 71 605			1873				1873 130 590 3 048
1 150 103 774 2 074 38 901 65 898 3 296 3 296	1 873 106 411 3 048 37 855 71 605			1873			1873 128 038 3 048 4 4 764	
	1 673 1 106 411 3 3048 37 855 71 605			1873				
	1 673 1 106 411 3 3048 37 855 71 605			1873			1873 128 038 3 048 4 3 764	130 590 3 048 52 459
103774 2074 38 901 66 898				1873				
103774 2074 38 901 66 898				1873				
1150 103 724 2074 38 901 66 898	1 673 1 66 411 3 0 68 37 655 71 605			1873 121731 3048 41484				130 590 3 3048
103 724 2074 38 891 66 898	1 873 106 411 3 048 37 855 71 605			1873			1 873 128 038 3 048	
1 150 103 774 2 074 38 901 66 898 3 296 3 296				1873		1873 1873 127 502 3 048 45 101	1 873 1 28 038 3 048 4 3 764	
103.724 2074 38.901 66.898		1150 122 673 2 074 4 7 203		1873 121731 3 048 41484		1873 127 502 3 048 45 101		
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1 150 103 724 2 074 38 801 66 898	1 873 106 411 3 048 37 855 71 605			1873			1 873 1 28 038 3 048 4 3 764	1873 130 590 3 3048 52 459
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1 150 103 774 2 074 38 901 66 898 3 296 3 296	1 873 106 411 3 048 37 855 71 605	1 150 12 673 2 074 4 7 203	1873 121731 3048 41464	1873 121731 3048 41484	1873 121731 3048 41464	1873 1873 127 502 3 048 45 101	1 873 1 28 038 3 048 4 3 764	1873 130 590 3 048 52 459
103 774 2074 38 901 66 898 3 296 3 296	1 873 106 411 3 048 37 855 71 605		- - - - - 1873 121,731 3,048 41,464	1873 121731 3048 41484			1873 128 038 3 048 4 3 764	1873 130 590 3 048 52 459
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1 150 103 724 2 074 38 901 66 898 3 296 3 296	1 873 106 411 3 048 3 7 855 71 605	1 150 122 573 2 074 47 203	1 873 121 731 3 048 41 464	1873 121731 3048 41484	1 873 121 731 3 048 41 464	1873 127 502 3 048 45 101	1873 128.038 3.046 46.764	1873 130 590 3 048 52 459
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103 724 2074 38 901 66 898 3 296 3 296	1 873 106 411 3 048 37 855 71 605	1 150 1 122 673 2 074 47 203	- - - - 1873 121731 3048 41464	1873 121731 3 048 41464	- - - - 1873 121731 3048 41464	1873 127 502 3 048 45 101	1 873 128 038 3 048 48 764	1 873 130 590 3 048 52 459
103.724 2074 38.901 66.898 3.295 3.295	1 873 1 873 106 411 3 048 37 855 71 605	1 150 1 150 1 122 673 2 074 47 203	1873 121731 3048 41464	1873 121731 3048 41464	1873 121731 3048 41464	1873 127 502 3 048 45 101	1 873 128 038 3 048 48 764	1 873 130 590 3 048 52 459
1150 103 724 2074 38 901 66 898 3 296 3 296	1 873 1 06 411 3 048 37 855 71 605	1 150 1 150 1 122 673 2 074 47 203	1 873 121 731 3 048 41 464	1 873 1 21 731 3 048 41 464	1 873 1 21 731 3 048 41 464	1873 127 502 3048 45 101	1 873 1 28 038 3 048 48 764	1 873 130 590 3 048 52 459
1 150 103 774 2 074 38 901 66 898 3 296 3 296	1873 106 411 3 048 37 855 71 605	1 150 122 573 2 074 47 203	1 873 121 731 3 048 41 464	1 873 121 731 3 048 41 464	1 873 121 731 3 048 41 464	1 873 127 502 3 048 45 101	1873 128.038 3.048 48.764	1 873 130 590 3 048 52 459
103 724 2074 38 901 66 898 3 296 3 296	106 411 3 048 37 855 71 605	122 673 2 074 47 203	121 731 3 048 41 464	121 731 3 048 41 464	121 731 3 048 41 464	127 502 3 048 45 101	128 038 3 048 48 764	130 590 3 048 52 459
2 074 38 901 66 898 3 296 3 295 4 464	3 048 37 855 71 605	2 074 47 203	3 048 41 464	3 048 41 464	3 048 41 464	3 048 45 101	3 048 48 764	3 048 52 459
2 074 38 901 66 898 3 296 3 295 4 464	3 048 37 855 71 605	2 074 47 203	3 048 41 464	3 048 41 464	3 048 41 464	3 048 45 101	3 048 48 764	3 048 52 459
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5 666	3 273	16 217	446	446	446	446	-	446
24 742	8 292	628 22 767	5 465	5 465	5 465	5 465	5 465	5 465
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18 916	16 589	11 112	11 225	11 225	11 225	6 519	1 377	=
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58 752	53 810	64 479	57 475	57 475	57 475	61 168	65 105	69 301
46.979	56 335	45 405	73 795	73 796	73 796	70 313	66 780	59 031
46 979	56 335	45 405	73 796	73 796	73 796	70 313	66 780	59 031
14 345	25 472	94	(3 483)	(3 483)	(3 483)	(3 532)	(7 749)	(4 065)
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4 989	13 000	9 420	13 000	13 000	13 000	13 000	13 000	13 000 67 967
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Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Cui	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand			Kei	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		114 968	140 779	135 447	130 777	133 701	133 701	143 309	150 685	156 030
Local Economic Development	To prumote regional economic development by supporting the initiatives in the district for the development of a sustainable district economy.	SG3		15 651	15 767	16 771	18 274	18 778	18 778	20 130	12 652	21 067
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development.	SG3		48	34	30	30	25	25	25	25	25
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines.	SG4		79 797	84 667	92 114	89 709	94 276	94 276	94 495	97 468	99 845
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring community participation through IGR structures	SG5		10 467	11 540	23 460	14 651	12 097	12 097	15 270	14 929	15 386
Allocations to other priorities			2									
Total Revenue (excluding capita	I transfers and contributions)		1	220 932	252 787	267 821	253 440	258 877	258 877	273 229	275 759	292 35

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET I PRIVATE BAG X22
BREDASDORP 7280
27 MAR 2023

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

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Cui	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand			Rei	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		153 460	176 414	176 661	181 089	185 425	185 425	196 409	204 706	213 623
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		16 714	16 235	15 682	16 623	17 980	17 980	17 150	16 087	16 712
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		11 001	10 829	11 133	13 505	14 473	14 473	16 558	16 359	17 196
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		20 124	23 300	25 030	27 126	31 150	31 150	31 005	30 163	31 766
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		14 091	13 945	15 939	15 003	15 583	15 583	15 639	16 194	17 121
Allocations to other priorities												
Total Expenditure			1	215 390	240 723	244 445	253 346	264 610	264 610	276 761	283 508	296 418

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22 BREDASDORP 7280 27 MAR 2023

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

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Cui	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand			Kei	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1		2 459	4 329	6 342	3 270	10 327	10 327	3 546	321	2311
Local Economic Development	To promote regional economic davelopment by supporting the initiatives in the district for the development of a sustainable	SG3		119	340	613	339	2 583	2 583	700	Y h	
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		403	249	1 844	5 115	2 392	2 392	1 485	180	230
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		16	74	476	1 200	3	3	10	15	10
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	\$G5			45	262	350	15	15	30	20	
Allocations to other priorities			3									
Total Capital Expenditure			1	2 998	5 036	9 537	10 274	15 320	15 320	5 771	536	2 551

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET I PRIVATE BAG X22
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27 MAR 2023

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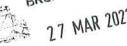


DC3 Overberg - Supporting Table SA7 Me	Unit of measurement	2019/20	2020/21	2021/22	Ci	urrent Year 2022	23	2023/24 Mediu	ım Term Revenue Framework	& Expenditure
DESCRIPTION .	Will of Hicasul Chieff	Audited Outcome	Audited Outcome	Audited Outcome	Orlginal Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Vote 1 - Municipal Manager Function 1 - (name)					N/EE					
	Number of people employed in the three highest levels of	1	1	4	2	2	2	TBC	TBC	TBC
Report on Percentage Capital budget actually spend on capital projects by 30 June (Reg)	% of capital budget actually spent on capital projects for	53	92.2	78.2	80	80	80	80	80	80
Executive Support Internal Audit			5.00					5-71		
Coordinate quarterly Audt and Performance Audit Committee meetings	Number of meetings coordinated per annum	4	4	4	4	4	4	4	4	4
Develop a Risk-based Audit Plan (RBAP) for the next financial year and table to the Audit and Performance Audit Committee by June	Annual RBAP developed and tabled to the Audit and Performance Audit Committee							1	1	1
Execute audit projects in terms of the Risk Base Audit Plan (RBAP)	Number of audits executed per annum	16	29	31	18	18	18	16	16	16
IDP & Communication	AL CORP.									
Facilitate IDP Awareness initiatives in the district	Number of IDP awareness initiatives facilitated per annum				2	2	2	2	2	2
Facilitate District IGR engagements with Local Municipalities.	Number of engagements coordinated per annum	6	8	9	8	8	8	8	8	8
Publishing of External Newsletters bl-annually to Stakeholders	Number of External Newsletters published per annum	2	2	2	2	2	2	2	2	2
Performance & Risk Management Prepare Top Layer Service Delivery budget Implementation plan for approval by the Mayor within 28 days after the approved Budget	Top Layer SDBIP Submitted to the Mayor for approval	1	1	-31	1	1	-1	1	1	1
Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report (Sec. 72) to Council	Report (Sec 72) tabled to Council by January	1	1	1	1	1	=1(	1	d	1
Compilation and Submission of the Annual Performance Report to the AG by 31 August	Annual Performance Report submitted	1	1	1	1	1	1	1	4	1
Vote 2 - Management Services  Vote 3 - Corporate Services  Human Resources  Implementation of the Workplace Skills Plan by 30  June (Reg)  Report Municipal Staff Regulation Implementation Plan progress to Corporate Portfolio Committee	% Budget spent per annum on the WSP (Actual spent on Trainfort Trial Budget Number of progress reports submitted per annum	0.02	0,05	0.29	0.2	0,39	0.39	TBC 4	4	4
Quarterly implementation of HR Roadmap to keep staff informed of HR policies and processes	Number of staff engagements per annum							4	4	4
Bi-annual sexual harassment staff awareness campaigns.	Number of awareness campaigns held per annum	0.000		200		New York		2	2	
Create temporary work opportunities through the municipality's EPWP programme by 30 June Committee, Records and Council Support	Number of temporary EPWP work opportunities created	138	136	251	83	161	161	TBC	- X-1	
Coordinate quarterly Ordinary Council Meetings	Number of Ordinary Council meetings coordinated per				4	4	4	4	4	4
Review Records Management Policy and table to	Reviewed policy tabled to	1	1	3	1	1	1	1	1	f
Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee.	Number of progress reports tabled per annum			WINNE,	SSLITY Sin X22			4		
Table bi-annual progress report on remedial actions from WC Archives & Record Services to Portfolio Committee.	Number of progress reports tabled per annum  Number of progress reports tabled per annum  Number of progress reports tabled per annum  Revised TOR tabled to Council	RBERG	DISTRICT REET I P	RIVATE I	,,,,			2		
Contract, Legal, ICT and Building Management	Ove	ONGS	EDASUL							The state of the s
Table quarterly progress report on ICT Ramediation Plan to Corporate Services Portfolio Committee,	Number of progress reads tabled per annum	Br	27 M	NR 2023				4		
Review ICT Steering Committee Terms of Reference and table to Council by March each year.	Revised TOR tabled to Council	P. State	L	-64	178 425 A	20		1	1	1
Table quarterly activity report on Building Management and Support Services to Corporate Portfolio Committee.	Number of activity reports tabled per annum	07	3 425 445	Za www	, oann			4	4	4
Table quarterly Fleet Management Meeting Minutes to Corporate Services Portfolio Committee.	Number of minutes tabled per annum	TEL:	godin.		n78 825 ,,oartuory			4	4	4



(m					9					
Finance Measured financial viability in terms of the	The number of times the	6.81	8.10	7.6	6	7	7	7	7	7
municipality's ability to meet it's service debt	municipality was able to	0.81	8.10	7.0		- 1		,		- 1
obligations by 30 June (Debt coverage) (Reg)	meet it's Debt obligation	The said			0.0F		E TOTAL	100		
congesions by 30 some (peut coverage) (reg)	Number of months cash	2.18	2.7	2.25	2	2	2	2	2	2
Measured financial viability in terms of the available	were available to cover fixed	2.10	2.1	2.25	- 4	2		4.	2	-
cash to cover fixed operating expenditure by 30 June	operating expenditure ((All									
(Cost coverage) (Reg)	available cash at a particular	31111				5 5 6 100		100		
1 200 500 500 005	% Outstanding service	31	24.6	14,10	28	20	20	20	20	20
Measured financial viability in terms of percentage	debtors per annum (Total	91	2.105	100000	177	1000	777	-	700	100
outstanding service debtors by 30 June (Service	outstanding service									
Debtors) (Reg)	debtors/annual revenue									
SCM & Assets						of the second			1-1-	
service providers for quotations and tenders above	Number of reports submitted	2	2	2	2	2	2	2	2	2
R30000	to Council per annum									
Invite service providers to register on the suppliers	Invitation placed on ODM	1	1	1	1	1	1	1	1	1
database by 30 June	website and in external									
Vote 5 - Community Services						The Sales of the S				
Municipal Health								MUNIC		
Take domestic drinking water samples in towns and	Number of samples taken	434	411	433	576	576	576	672	672	672
communities to monitor water quality (SAN 241 as	per annum		24 2			I I M S S				
amended)										N SKETT
Take food samples to monitor the quality of Food ito	Number of samples taken	407	424	444	400	400	400	400	400	400
the FCD Act and legislative requirements	per annum	7000	10000	100	10000	1000	2000	10000	A976	
Take water sample at Sewerage Final Outflow to	Number of samples taken	169	164	162	160	160	160	180	180	180
monitor water quality (National Water Act: General	per annum	103	194	102	100	100	100	100	100	100
Standards)	Por sement		1 (1)							
220000116			G-10-1						7	CONTRACT!
Environmental Management				-						
	Number of reports submitted	4	4	3	4	4	4	4	4	4
Committee on the activities of the Municipal Coastal	per annum	-	7	-		7		7		
Committee	pur samum									STATE OF
					1000		E 1910			
Report quarterly to the Community Services Portfolio	Number of reports submitted			3	4	4	4	4	4	4
Committee on the activities of the Municipal Climate	per annum		30 S N							
Change & Biodiversity Forum			WEST.							
Solid Waste										
	Report submitted to the	1	4	- 1	1	1	1	4	4	- 1
	Community Portfolio				100		in Halland	1 - 1		
Report annually to the Community Services Portfolio	Committee per annum							100		
Committee on the outcome of Karwyderskraal Landfill	PSW///PSW//PSW///PSW		7							
site adherence to the permit conditions										
Report quarterly to the Community Services Portfolio	Number of reports submitted	4	4	3	4	4	4	4	4	4
Committee on the activities of the Regional Waste	per annum			100						115
Forum Emergency Services	<del> </del>			-	_					
	Revised Disaster Risk	1	i	-1	1	1	1		4	1
Table the revised Disaster Risk Management Plan to	Management plan tabled to		-4	P. P.	1			1 1 2 2 E		
Council by June	0 1							1 5 5		
Table to Council the revise Disaster Management	Revised Disaster	1	1	1	1	1	1	1	1	1
Framework by June	Management Framework			1 2 1		THE RESERVE	L L L C S S			
Present annually the revised Festive and Fire Season	Number of revised Festive	1	1	4	1	1	1	1	4	1
Readiness Plan to DCFTech	and Fire Season readiness			1 10 E-U		OF THE	Enter S. E.			1-5 1-4
STANDARD SANCTON SANCT	Number of revised Winter		Internal			ET TO		1	4	1.
Present annually the revised winter readiness plan to	readiness plans submitted		27-4-1	24 5 4			R DE F			- "
the Community Services Portfolio Committee	The second secon		10000		19 /					
	Number of formal fire		100		The Street			2	2	2
Rollout formal Training programmes by fire services	training programmes rolled out by fire training centre			2 3 1 2 1		No.	12 to 17 To			
training centre	our by the training centre									
Roads Services		Week		400	40000		4 74	-		
Upgrade roads to permanent surface by 30 June	Number of kilometres road	4,05	0	1.34	2.42	2.42	2.42	5.68		
Kilometres of gravel roads to be regravelled	Number of kilometres road	37.01	54.31	48,18	43	43.32	43,32	52.20		
Kilometres of gravel roads to be bladed	Number of kilometres roads	5855.42	6772	7677.90	6500	6500	6500	6500	6500	6500
Submit annually the Business Plan for Provincial	Annual Business Plan	1	1	1	1	1	1	1	1	1
Roads budget allocation to Department of Transport	submitted		000	A TELEVISION	L I C T	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11 - 2 - 1	LIVE TO		
and Public Works by 31 March	Decided 1	HIN IN	Falter 1			The state of	ENTER S			
LED, Tourism and Resorts						7				
	Number of progress reports	4	3	4	4	4	4	4	4	4
Report quarterly to the Community Portfolio committee	tabled per annum						- 200	- A		
on the progress of planned deliverables in RED &	Control of the Contro							100		The second
Tourism Strategy										
Social Services	Annual Company of the Company	30	12	1		Section 2	1120			
development Implementation Plan to the Community	Number of progress reports	1	1	3	TRICT N	Thin?	3 A-2	4	4	4
Services Partfallo Committee	tabled per annum				TRIC! IN	The state	3 4			
				- CIII'						

OVERBERG DISTRICT NUMBER
26 LONG STREET I PRIVATE PRIV



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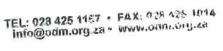


50 MOS 200 MINOR MINOR	AMOUNT OF THE PARTY OF THE PART	2019/20	2020/21	2021/22		Current Yes	ar 2022/23			Medium Term R enditure Frame	
Description of financial Indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating Capital Charges to Operating Expenditure	Interest & Principal Pald /Operating	3.1%	2.7%	3.0%	2.8%	3,0%	3.0%	3.0%	2.9%	2.7%	3,3%
Capital Charges to Own Revenue	Expenditure Finance charges & Repayment of borrowing //Own Revenue	3.0%	2.5%	2.9%	2.8%	3.1%	3.1%	3.1%	3.0%	2.8%	3,4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0,0%	0,0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital Gearing	Long Term Barrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0,0%	0.0%
Liquidity	00 Gardenad	ma	App %	680	200	(146)		75.45V		v acco	1000
Current Ratio Current Ratio adjusted for aged debtors	Current assets/current liabilities Current assets less debtors > 90 days/current liabilities	1.6 1,6	1.9	2.9 2.9	1.4	2.3 2.3	2.3 2.3	2.3 2.3	1.9	1.6 1.6	1.7
Liquidity Ratio Revenue Management	Monetary Assets/Current Liabilities	1.4	1,5	2.3	1.3	1.9	1.9	1.9	1.5	1.2	1.2
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	- Contraction	83.1%	113.2%	102.4%	100,0%	99.3%	99.3%	99.3%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		83.1%	113.2%	102,4%	100,0%	99,3%	99.3%	99.3%	100.0%	100,0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue  Debtors > 12 Mths Recovered/Total Debtors >	7.6%	10.7%	10.1%	5.7%	8,2%	8,2%	8.2%	7.7%	7,7%	7,2%
Longstanding Debtors Recovered	12 Months Old				<b>5</b> = 1		Ē-				
Creditors Management Creditors System Efficiency	% of Creditors Paid Within Terms										
Creditors to Cash and Investments	(within MFMA's 65(e))	7.7%	8.0%	7.0%	10.0%	7.2%	7.2%	7.2%	8,8%	10,7%	13.4%
Other Indicators	<u> </u>			1000		-					
Contraction of the Contraction o	Total Volume Losses (kW) technical	sign of									
	Total Volisine Lasses (AVI) non technical										16.3
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)						2.5				
	% Volume (units purchased and generated less units sold/funits purchased and generated										
Water Volumes - System input	Bulli Purchase Water treutment works Natural sources		W.								
	Total Volume Losses (kt)	1250									
Water Distribution Losses (2)	Total Cost of Losses (Rand '000) % Volume (units purchased and generated										3
	less units sold)Aunits purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	51.2%	46.3%	45.8%	53,6%	51,4%	51,4%	51.4%	50.8%	53.8%	53,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	54,0%	48,7%	48,0%	56.1%	53,9%	53,9%		53.1%	56.2%	56.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.9%	3.7%	4.0%	3.3%	3.7%	3.7%		3.5%	3,6%	3,6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.4%	2.9%	2.6%	2.7%	2.7%	2.7%	2.7%	2.3%	2.4%	2.4%
IDP regulation financial viability indicators											
i, Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	42,4	38.9	43.5	34.0	34.0	34.0	29.9	33.9	27,9	29,6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.2%	60.3%	66.6%	6.7%	32.7%	32.7%	32.7%	29.3%	27.9%	26.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.7	3,8	2,9	2.7	2.6	2.6	2.6	2,0	1.6	1.3

OVERBERG DISTRICT MUNICIPAL 26 LONG STREET / PRIVATE BAG AZZ BREDASDORF 7280 27 MAR 2023



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DC3 Overberg - Supporting Table SA9 Social,		046 - 20000454	l mare	83324		2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics Population Perceives aged 5 - 14 Males aged 5 - 14 Males aged 5 - 34 Males aged 5 - 34 Unamployment	1741											
Monthly household income (no. of households).  No income R1 - R1 500 R1 501 - R3 200 R3 201 - R6 400 R3 201 - R5 200 R1 501 - R3 200 R1 501 - R3 200 R1 501 - R3 200 R1 501 - R3 200 R1 501 - R3 200 R1 501 - R3 200 R52 201 - R3 200 R53 201 - R3 200 R54 201 - R3 200 R55 201 - R3 200	1, 12											
Paverty profiles (no. of howseholds) < R2 060 per household per morth Innert description	13											
HouseholdMemorraphics (000). Flumber of people in minicipal area. Number of open people in municipal area. Number of households in municipal area. Number of households in municipal area. Number of poor household for municipal area. Definition of poor household for primotify.												
Housing statistics	3											
Formal Informal Total number of households Dwellings provided by municipally Owellings provided by provide soctor Total new housing dwellings	4 5											
Economis Inflation/inflation outlook (CPhX) Interest rate - borrowing Inflated rate - investment Remumeration increases Consumption growth (water) Consumption growth (water)	6											
Collection rates Properly technolice charges Feetal of facilities & explorerial Interest - edermal investments Interest - debiocs Revenue from agency services	7											

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DC3 Overberg Supporting Table SA10 Funding measu	MFMA	P	2019/20	2020/21	2021/22		Current Ye	ar 2022/23			ledium Term Ri enditure Frames	
Description	section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures Cashivach equivalents at the year end – R000 Cash - incustaments at the year end – R000 Cash - incustaments at the year less applications - R000 Cash year end monthly employee/supplier payments Surplust/Defoil; estudying depreciation effects (R000 Service charge rer is change — macro CPK larget estudyie Cesh recopits is of Ratiopayer & Other revenue Debt impairment expense as a is of bold bilable revenue Capital payment is of capital expenditure Bornoving recopits is of capital expenditure Bornoving recopits is of capital expenditure Grants is of Gost legislated particulated sincerions. Cument consumer debtors is change - incridecy Long term recolabiles is change - incridecy Long term recolabiles is change - incridecy RAM is of Property Plant & Equipment	18(1)b 18(1)b 18(1)b 18(1) 18(1)a,(2) 18(1)a,(2) 18(1)a,(2) 18(1)c 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a	1 2 3 4 5 6 7 8 9 10 11 12 13	36 547 24 051 27 6 233 NA. 76 5% 100.1% 0.0% NA. NA.	\$6 076 \$6 045 3.8 14 345 (2.4%) 113.4% 0.6% 0.0% 0.0% (38.8%) 70.8% 13.9%	44 932 29 780 29 25 472 (22 55) 89 6% 0.7% 0.0% (111.7% (12.7%)	44 850 24 078 27 94 28.5% 99.2% 1.5% 0.0% 0.0% 0.0%	43 585 36 701 26 (3 483) (2.3%) 59 8% 6.7% 0.0% (40.9%) (6.5%)	43 585 35 701 28 (3 483) (5 0%) 99.8% 0.7% 0.0% 0.0%	43 585 36 701 2.6 (3 483) (6.0%) 99.2% 0.0% 0.0% 0.0%	35 575 27 876 2 0 (3 532) 5 3% 99.8% 0.6% 0.0% 0.0% 1.8% 6.3%	29 484 20 950 1.6 (7 749) (1,0%) 99.8% 0.6% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 1.9% 6.3%	23 449 14 127 12 (4 665 (1.5%) 99.8% 0.6% 0.0% 0.0% 2.0% 6.3%
Asset renewal % of capital budget	20(1)(vi)	14	21.4%	4.1%	29.4%	25.8%	7.5%	7.5%	0.0%	37.1%	40,3%	10.8%
Supportine Indicators  Sign for food asservice changes (Incl prop rates)  Since Property Tax  Since Property Tax  Since Property Tax  Since Service changes - Visite  Since Service changes - Visite  Since Service changes - Visite  Since Service changes - Visite  Since Service changes - Visite  Since Service changes - Visite  Since Service changes - State  Service changes - Sectificity revenue  Service changes - Indiana revenue  Ception expenditure estillating contail grant funding  Cesh reception marticipayer  Relegager & Other revenue  Change in sociature - Sectificity (corneal and non-currenti)  Operating and Capital Corner Revenue  Capital expenditure - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive - Indiana  Ception expensive	18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a 18(1)a		11 704 11 704 236 - 11 468 10 127 2 307 32 126 41 669 NM 170 371 2 998 641 6.0%	3.6% 00% 21.3% 00% 0.0% 3.3% 12 130 12 130 11 844 11 343 2 151 45 507 42 779 (1.9% 15 5.0% 15 6.0% 3.9%	(16.8%) 0.0% (2.7%) 0.0% 0.0% 0.0% 10.061 278 278 3812 11.501 6422 40.991 45.314 9.285 203.510 9.537 3.765	34.5% 0.0% 43.7% 0.0% 0.0% 0.0% 13.572 400 12.572 11.351 10.274 31.347 (4.286) 127.163 10.274 2.651	3.7% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 14 072 	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 14 072 	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 14.072 14.072 14.072 13.272 11.587 13.070 49.840 49.940 15.320	12.3% 0.0% 0.0% 0.0% 0.0% 13.0% 0.0% 15.800 - 200 15.000 12.770 5.71 53.440 15.540 15.	5.0% 0.0% 5.0% 5.0% 5.0% 6.0% 16.590 ————————————————————————————————————	4.2% 0.0% 4.8% 0.0% 4.5% 4.1% 0.0% 17 284 17 284 18 224 18 389 225 57 641 18 805 22 55 57 642 22 801 22 801 22 85 27 660% 5.4%
Provinced operating grants Provinced capital grants District Municipality grants Total grantschildwised national, provincial and district grants Average answell collection rate (arrears inclusive)  Trend Change in consumer districts (current and non-current)			N/A	(1 594)	9 295	(4 286)	(6 481)	2		1 597	1 698	18
Total Operating Revenue Total Operating Expenditure Operating Performance Surplus/Deficit) Cash and Cash Equivalents (20 June 2012)			220 932 215 390 5 541	251 515 240 723 10 792	267 821 244 445 23 377	253 440 253 346 94	258 877 264 610 (5 733)	258 877 264 610 (5 733)	258 877 264 610 (5 733)		275 759 283 508 (7 749)	292 35. 296 411 (4 06)
REXEMBE % Increase in Total Operating Revenue % Increase in Proporty Raites Revenue % Increase in Electroby Revenue % Increase in Electroby Raites & Services Charges				13,8% 0.0% 21,3% 3,6%	6.5% 0.0% (2.7%) (16.8%)	(5.4%) 0.0% 43.7% 34.5%	2.1% 0.0% (50.0%) 3.7%	0.0% 0.0% 0.0%	0.0% 0.0% 0.0% 0.0%	5.5% 0.0% 0.0% 12.3%	0.9% 0.0% 5.0% 5.0%	6,0% 0,0% 4,6% 4,2%
Expendition  1s Increase in Total Operating Expenditure  1s Increase in Entity Costs  1s Increase in Entity Costs  1s Increase in Entity State Purchases  Average Cost For Evolution State Purchases  Average Cost For Concritor (Remuneration)  Average Cost For Concritor (Remuneration)  RAN 1s of PPE  Asset Remarkal and RAM as a 1s of PPE  Debt Inspairment 5 st of Total Stables Revenue			13.0% 12.0% 0.0%	11.8% 2.9% 98.9% 13.9% 12.0% 0.6%	1,5% 5.3% (57.0%) 409183,4381 279595,6671 14.9% 18.0% 0.7%	3.6% 10.7% 21.5% 376541.9799 268068.7826 10.9% 15.0%	4.4% (2.1%) (37.5%) 11.5% 17.0% 0.7%	0.0% 0.0% 0.0% 11.5% 17.0%	0.0% 0.0% 0.0%	4.6% 4.2% (20.0%) 284246.5717 275641.6067 11.6% 13.0% 0.6%	2.4% 6.9% 5.0% 11.6% 13.0%	4.5% 5.6% 4.8% 12.7% 11.0% 0.6%
Capital Revenue Internally Funded & Cither (PE000) Borrowing (IRO00) Grant Funding and Other (PE000) Internally Generated funds % of Neo Grant Funding Borrowing % of Neo Grant Funding Grant Funding % of Tobal Funding			2 307 - 891 100.0% 0.0% 23.1%	2 151 - 2 886 100.0% 0.0% 57.3%	5 474 2 348 1 116 65.0% 35.0% 11.7%	10 235 39 - 99.6% 0.4% 0.0%	8 170 4 900 2 250 62.5% 37.5% 14.7%	8 170 4 900 2 250 62.5% 37.5% 14.7%	8 170 4 900 2 250 62.5% 37.5%	5771	536 - 100.0% 0.0% 0.0%	2 55 - 100,0% 0.0% 0.0%
Capital Expenditure Total Capital Programme (R'000) Asset Renewal % of Total Capital Expenditure			2 958 1 128 37.6%	5 036 375 7.4%	9 537 4 613 48.4%	10 274 5 155 50.2%	15 320 6 988 45.6%	15 320 6 988 45.6%	15 320 3 141 20.5%	5.771 216 3.7%	538 276 51.5%	
Cash			76.5% 0	113.4%	89.6% 0	99.2%	99.8%	99.8%	99.8%	95.6% 00.6%	59.6% 0	99.8%
Most recent Credit Rating Capital Charges to Operating Borrowing Receipts, N. Capital Expedit et			3.1% 0.0%	2.7% 0.0%	3.0% 0.0%	2.8% 0.0%	3.0% 0.0%	3.0% 0.0%	3.0% 0.0%	0 2.9% 0.0%	2.7% 0.0%	3.3%
Hoservas Uncorporate reservas appropriation of cash and investments			24 051	36 045	29 780	24 078	36 701	36 701	36 70 t	27 678	20 950	14 12
Web Basic Service as a % of Equitable Share Free Yorks as ("Orthografing Revenue Can operational profess)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Cash Receipt % of Rele Payer & Other Cash Converge Relio  Borrewing Most second crist Rating Captable Changes to Operating Borrowing Receipts   A Control Expenditure  Bearress  Most receipt   A Control Expenditure  Bearress  A Control Parings and Application of cash and meetinents  The Register Reliance as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share First Process as a Not Equitable Share  Political Control Process  Total Operating Revenue  Total Operating Equitable Share  Total Operating Equitable Share  Not Equitable Share  Not Equitable Share  Not Equitable Share  Political Process and Cash Balletin  Not Equitable Share  Not Equitable Share  Not Equitable Share  Political Process and Cash Balletin  Not Equitable Share  Not Equitable Share  Not Equitable Share  Not Equitable Share  Political Process and Cash Balletin  Not Equitable Share  Not Equitable Sh		15	220 932 215 390 5 541 24 051	251 515 240 723 10 792 36 045	267 821 244 445 23 377 29 780	253 440 253 346 94 24 078	258 877 264 610 (5 733) 36 701	258 877 264 610 (5 733) 36 701	258 877 264 610 (5 733) 36 701		275 759 283 508 (7 749) 20 950	296 4 (4 0
High-level Outcome of Funding Compliance Void Operating Reverse Total Operating Exercise Surplus(Detail Septembril Operating Statement Surplus(Detail Septembril Operating Statement Surplus(Detail Septembril Operating Statement Surplus(Detail Septembril Operating Statement Surplus(Detail Septembril Operating Statement Surplus(Detail Septembril Operating Statement Surplus(Detail Septembril Operating Statement 15. Subject to Spring project of Statement Surplus (Detail Septembril Operating Stat				134	4 / 17!	ō						

DC3 Overberg - Supporting Table SA11 Property rates summary

Description		2019120	2026/21	2021/22	Cı	rrent Year 2022/	23	2023/24 Mediu	m Term Revenue Framework	a expenditure
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)				1						
Municipal partnership s38 used? (Y/N)									1	
No. of assistant valuers (FTE)	3								1	[
No, of data collectors (FTE)	3									ŀ
No. of Internal valuers (FTE)	3			•						F
No. of external valuers (FTE)	3			ł						
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
implementation time of new valuation roll (mths)										
No. of properties	5		Ì							
No. of sectional title values	5		•							
	"									1
No. of unreasonably difficult properties s7(2)										1
No. of supplementary valuations										
No, of valuation roll amendments				]						
No. of objections by rate payers										
No. of appeals by rate payers			i							
No. of successful objections	8								Ĺ	
No. of successful objections > 10%	8									
Supplementary valuation								1		
Public service infrastructure value (Rm)	5	[						1		
Municipality owned property value (Rm)										
Valuation reductions:				1					1	
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										i
Valuation reductions-mineral rights (Rm)	1									
Valuation reductions-R15,000 threshold (Rm)	1									
Valuation reductions-public worship (Rm)			ŀ	į						Į.
Valuation reductions-other (Rm)	Ì		-	[						
Total valuation reductions:	-	_	_	_			_	_	_	<u> </u>
		_	_	-						1
Total value used for rating (Rm)	5		<u> </u>	1						
Total land value (Rm)	5							[		
Total value of improvements (Rm)	5							Ì		
Total market value (Rm)	5			1						
Rating:	1	1		<del> </del>				<del> </del>		
	1			.						
Residential rate used to determine rate for other		1					İ			
categories? (Y/N)										
Differential rates used? (Y/N)	5									
Linkt on annual rate increase (s20)? (Y/N)							ļ			l
Special rating area used? (Y/N)						ŀ	! <u>{</u>			1
Phasing-in properties s21 (number)					•					
Rates policy accompanying budget? (Y/N)									1	
Fixed amount minimum value (R'000)					1					
Non-residential prescribed ratio s197 (%)					1		1			
			1	1	1		1	1		Ę
Rete revenue:	_		1		1			1		-
Rate revenue budget (R '000)	5		1		1			1		
Rate revenue expected to collect (R'000)	6	ŀ	1	1	1			1		1
Expected cash collection rate (%)	İ _	[			1					
Special rating areas (R'000)	7									<b> </b>
Rebates, exemptions - Indigent (R'000)	F				1			1	1	
		ŀ	[		1			1	1	1
Kenates, exemplions - pensioners actuals		I .	ŀ	I .	ı	3	I	I	F	1
Rebates, exemptions - pensioners (R'000)  Rebates, exemptions - bona fide (arm. (R'000)	İ		i	1		1			ł	
Rebates, exemptions - bona fide farm. (R'000)									i	
Rebates, exemptions - bona fide farm. (R'000) Rebates, exemptions - other (R'000)										
Rebates, exemptions - bona fide farm. (R'000)		_	_	_				_	_	_

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Description	Ref	Busines and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organizations	Public service purpose properties	Public service infrastructure properties	Variant land	Spart Citate and Fields (Bitou only)	Sectional Title Garages (Orationatein only
Current Year 2022/22 Valuation: No. of properties No. of properties No. of properties No. of understand the property values No. of understand the property values No. of understand the properties a7(2) No. of supplementary valuations Supplementary valuations No. of valuation roll amendments No. of objections by rate-payers No. of appeals by rate-payers No. of appeals by rate-payers No. of appeals by rate-payers No. of successful objections No. of successful objections No. of successful objections No. of successful objections No. of successful objections No. of successful objections No. of successful objections No. of successful objections Prevair since last valuation (select) Frequency of valuation (select) Base of valuation (select) Base of valuation (select) Base of valuation (select) Combination of rating hypes used? (V/N) Fist rate used? (Y/N) Fist rate used? (Y/N) Fist rate used? (Y/N) Valuation reductions-public infrastructure (Rm) Valuation reductions-strip of the reserves/park (Rm) Valuation reductions-strip of the reserves/park (Rm) Valuation reductions-other (Rm) Valuation reductions-other (Rm) Valuation reductions of the (Rm) Valuation reductions of the (Rm) Valuation reductions of the (Rm) Total valuation reductions	5 5 5											
Total value used for rating (Rm) Total land value (Rm) Total value of improvements (Rm) Total market value (Rm)	6 6 6											
Rating: Average rate Rate revenue budget (R '000) Rate revenue expected to collect (R'000) Expected cash collection rate (%) Special rating areas (R'000)	3											
Rebates, exemptions - indigent (R'000) Rebates, exemptions - pensioners (R'000) Rebates, exemptions - bona fide farm. (R'000) Rebates, exemptions - other (R'000) Phase-in reductionalisticounts (R'000) Total rebates, exemptins, reductins, disces (R'000)												

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Description	Ref	Business and communical properties	Industrial emperties	Mixing properties	Residential properties	Agricultural properties	Public benefit érganisations	Public service purpose properties	Public estrice infrastructure proporties	Vacant land	Sport Glubs and Fields (Films only)	Sectional Yills Garages (Oralismatsin and
Budget Year 2023/24  Valuation:  No. of properties No. of sectional title property values No. of supplementary valuations Supplementary valuations Supplementary valuations Supplementary valuations No. of valuation roll amendments No. of volgetions for any endements No. of objections by rath-payers No. of appeals by rath-payers No. of appeals by rath-payers No. of successful objections - 10% Estimated no. of properties not valued Years since last valuation (select) Frequency of valuation (select) Method of valuation (select) Phasing-in properties 321 (number) Combination of rating types used? (7fit) Flat rate used? (7fit) Is balance rated by uniform rate/variable rato? Valuation reductions:	5 5											
Valuation reductions-public infrastructure (Rm) Valuation reductions-nature reserves/park (Rm) Valuation reductions-mineral rights (Rm) Valuation reductions-Rt (S,000 threshold (Rm) Valuation reductions-public worthip (Rm) Valuation reductions-story (Rm) Total valuation reductions: Total valuation reductions: Total valuation reductions: Total valuation reductions:	2 6 5											
Total value of improvements (Rm) Total market value (Rm)	6											P S T
Rating: Average rate Rate revenue budget (R '000) Rate revenue supected to collect (R'000) Expected cash collection rate (%)	3											
Special railing areas (R'000) Rebates, exemptions - indigent (R'000) Rebates, exemptions - pensioners (R'000) Rebates, exemptions - bona fide farm, (R'000) Rebates, exemptions - other (R'000) Rebates, exemptions - other (R'000) Total rebates exemptin seductors (R'000)												

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DC3 Overberg - Supporting Table SA13a Service Tariffs by category 2023/24 Medium Term Revenue & Expenditure Provide description of tariff Current Year 2020/21 Description Ref 2019/20 2021/22 structure where appropriate 2022/23 **Budget Year** Budget Year +1 Budget Year +2 Property rates (rate in the Rand) Residential properties Residential properties - vacant land Formal/informal settlements Small holdings Farm properties - used Farm properties - not used Industrial properties Business and commercial properties Communal land - residential Communal land - small holdings Communal land - farm property Communal land - business and commercial Communal land - other State-owned properties Municipal properties Public service infrastructure Privately owned towns serviced by the owner State trust land Restitution and redistribution properties Protected areas National monuments properties Industrial properties Mining properties Recidental properties Agricultural properties Public benefit organisations Public service purpose properties Spor Clube and Fedire (Biou only) Sectional Title Garages: (Drakenstein only) Exemptions, reductions and rebates (Rands) Residential properties R15 000 threshhold rebate 15 000 15 000 15 000 15 000 15 000 15 000 15 000 General residential rebate Indigent rebate or exemption Pensioners/social grants rebate or exemption Temporary relief rebate or exemption Bona fide farmers rebate or exemption Other rebates or exemptions 2 Water tariffs Domestic Basic charge/fixed fee (Rands/month) Service point - vacant land (Rands/month) Water usage - flat rate tariff (c/kl) Water usage - life line tariff Water usage - Block 1 (c/kl) (fill in thresholds) Water usage - Block 2 (c/kl) (fill in thresholds) Water usage - Block 3 (c/kf) Water usage - Block 4 (c/kl) (fill in thresholds) (fill in thresholds) (fill in thresholds) 2 Other Waste water tariffs Domestic Basic charge/fixed fee (Rands/month) Service point - vacant land (Rands/month) Waste water - flat rate tariff (c/kl) Volumetric charge - Block 1 (c/kl) Volumetric charge - Block 2 (c/kl) (fill in structure) Volumetric charge - Block 3 (c/kl) (fill in structure)

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Volumetric charge - Block 4 (a/kl)		(fill in structure)					
Other	2			100			
Electricity tariffs							
Domestic							
Basic charge/fixed fee (Rands/month)							
Service point - vacant land (Rands/month)							
FBE		(how is this targeted?)	Arrest no.	100 mm m	1000		
Life-line tariff - meter		(describe structure)	100				
Life-line tariff - prepaid	1	(describe structure)	- 700 4 7				BALLY
Flat rate tariff - meter (c/kwh)							
Flat rate tariff - prepaid(c/kwh)							
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)					
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)					150
Meter - IBT Block 3 (a/kwh)		(fill in thresholds)					
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)					
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)					
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)		1			
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)					
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)					
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)					
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)					
Other	2						
Waste management tariffs							
Domestic							
Street cleaning charge							
Basic charge/fixed fee				10 mm			100
80l bin - once a week				F 723 1	100		The second
250l bin - once a week							7.

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20020	200	Provide description of tariff	2019/20	2020/21	2021/22	Current Year	2023/24 Media	m Term Revenue Framework	& Expenditure
Description	Ref	etructure where appropriate	2019/20	2020/21	2021/22	2022/23	Budget Year 2023/24	Budget Year +1 2024/25	Budgat Year +: 2025/26
Exemptions, reductions and rebates (Rands)									
(Insert lines as applicable)									
		42.880							
Water tariffs		(Till in thresholds)							
(Insert blocks as applicable)		(Till in Ovesholds) (Till in (hresholds)						100	
		(Min intresholds)							10.00
		(Ulinthrestolds)							15
		(10 in thresholds)							
		(Mintrestolds)			100				
		(fill in thresholds)	H 1970						
		(Minshresholds)				1			
		(fill in thresholds)							
		(Min trestolds)							
Waste water tariffs									
(insert blocks as applicable)		(Mindruture)							1000
		(rein structure)							
		(MI in structure)				100			
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)				1000			
		(fill in structure)				100			100
Electricity tartiffs									
(treest blocks as applicable)		(Milm thresholds)				100			
		(18 in thresholds)							
		(Minthestolas)							
		(fill in Streetholds)							
		(Minitrestoks) (Minitrestoks)					0.00		
		(fill in thresholds)							
		(fit in (ivestokts)							100
		(Min thresholds)							
		(Minthesholds)							100 00
		(fill in threeholds)							
		(MI in thresholds)							FIELD
		(TIE in thresholds)		1				1 11 1	111

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DC3 Overberg - Supporting Table SA14 Household bills

DC3 Overberg - Supporting Table SA14 Ho	user	2000-0070000	en consultar	11000000000		V-14/AC 14/00000	900	000000000000000	A THOSE THEM		1200000000000000
Description		2019/20	2020/21	2021/22	Cı	irrent Year 2022/	23	2023/24 Med	ium Term Rever	ue & Expenditure	Framework
CONTRACTOR AND AND AND AND AND AND AND AND AND AND	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent Monthly Account for Household - 'Middle Income_	1							/e mor.			
Range'											
Rates and services charges:											
Property rates											
Electricity: Basic levy						7.		100000000000000000000000000000000000000			
Electricity: Consumption		0.000		E. 1 True			GETTE:			N -180	
Water: Basic levy										2 2 2	100
Water: Consumption										1	
Sanitation											
				100000	100			I SHIE			
Refuse removal				7-1-7-1			Press and				
Other								-		-	
sub-total		- 5		를	2	-	-	-	_	2	_
VAT on Services											
Total large household bill:		1-2		-	-	-	-	-	10 <u>0</u>	-	-
% increasel-decrease			35.	5		3	100		3. <sup>5</sup> 5.	=	77/0
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											100
Electricity: Consumption								He Harris	1-01-00		
Water: Basic levy								A 70 . O			
Water: Consumption Sanitation				4.754							
Refuse removal								100			
Other				F E							
sub-total		-	-		-	-	-	-	7-	_	-
VAT on Services		TA -A B.O.			please of the same						
Total small household bill:		-	-	-		- 1	- 1		-		
% increase/-decrease			-	-	-		-		-	-	
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											L = 71
Electricity: Consumption				La compa	146						Eyg=th
Water: Basic levy										1 - 3	Bregging Co.
Water: Consumption					To the second		1000				B. E. W. B
Sanitation				100	N= 41=						
Refuse removal			Marie Marie				3.30			10 m 10 m 10 m	
refuse removal	1				27.001.95			F 7			
Other							-	C=1	-	-	-
	2	-	1-		-	-					
Other	27,000	_					market a	in the 'ex		2000	4-14
Other sub-total		-					<u>-</u> -	la de la company		-	4-24

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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Y Year West		2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Investment type	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality Securities - National Government Listed Corporate Bonds Deposits - Bank Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificates of Deposit - Banks Guaranteed Endowment Policies (sinking) Repurchase Agreements - Banks Municipal Bonds		36 647	56 076	44 932	44 880	43 585	43 585	35 575	29 464	23 449
Municipality sub-total  Entities  Securities - National Government Listed Corporate Bonds Deposits - Bank Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificates of Deposit - Banks Guaranteed Endowment Policies (sinking) Repurchase Agreements - Banks	1	36 647	55 076	44 932	44 880	43 585	43 585	35 575		23 449
Entitles sub-total		H.(1)	-	=	= 1	-	-		-	
Consolidated total:		36 647	56 076	44 932	44 880	43 585	43 585	35 575	29 464	23 449

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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	Explry data of investment	Opening balance	interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
arent municipality														
Current Call Accounts and Chargue		Current	Call							35 575				35 57 - - - -
iunicipality sub-total										35 575		-	-	35 57
														í
ntities														1987
		1000												-
							100							_
											1 1 1 6 1		COLUMN TO SERVICE STATE OF THE PERSON SERVICE STATE OF THE	2
														-
ntitles sub-total										-		-	-	-
OTAL INVESTMENTS AND INTEREST	1									35 575			-	35 575

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Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Cı	irrent Year 2022/	23	2023/24 Mediu	n Term Revenue Framework	& Expenditure
Rthousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
Parent municipality	$\neg$									
Annuity and Bullet Loans							S VENT	100		1600
Long-Term Loans (non-annuity)	- 1 - 1	- 31			THE RESERVE	40.00				
Local registered stock										
Instalment Credit			The State of the		The second					
Financial Leases										
PPP liabilities					Tree 10		- 25 6			
Finance Granted By Cap Equipment Supplier					100000					
Marketable Bonds					1.00					
Non-Marketable Bonds			100							
Bankers Acceptances					A STATE OF					
Financial derivatives			0.000							
Other Securities										
lunicipality sub-total	1	~	-	-	-	-	-	-	-	:
iaw.										
intities										
Annuity and Bullet Loans			1,000							
Long-Term Loans (non-annuity)		- 175	THE BUT		The state of the s					
Local registered stock		- 10°						FEIG		
Instalment Credit										
Financial Leases								10.6		177
PPP liabilities			100							
Finance Granted By Cap Equipment Supplier										
Marketable Bonds		0.00	1300							
Non-Marketable Bonds										- 11
Bankers Acceptances								BE SEE		
Financial derivatives										
Other Securities										
Entities sub-total	1	- 7	75			15t	1.5	-	7	1
Total Borrowing	1	-	2	-	~	-		-	- 2	
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		4912	4912	4912	112	112	112	112	112	1
Long-Term Loans (non-annuity)									11.00	
Local registered stock		475			100	A Company				
Instalment Credit			554, 54							
Financial Leases									The second	
PPP liabilities								100		
Finance Granted By Cap Equipment Supplier			THE CASE		100					
Marketable Bonds										
Non-Marketable Bonds		4 17 24							4-11-9	
Bankers Acceptances		44.0					100			
Financial derivatives										
Other Securities	100						177	170	110	
funicipality sub-total	1	4 912	4 912	4 912	112	112	112	112	112	,
intitles			E4		<b>OVERBE</b>	RG DIST	RICT MU	NICIPALI	TY	
Long-Term Loans (annuity/reducing balance)					26 LONG					
Long-Term Loans (non-annuity)									44	
Local registered stock					200	BREDAS	DORP 72	80		77 38
Instalment Credit					10 V. 10					4-15
Financial Leases			SHITTE		Ka MA	4.4				100
PPP fiabilities					ALCO MENTS OF	77 M	AR 2023	AND THE		
Finance Granted By Cap Equipment Supplier					METERS IN		2020			PHY 100
Marketable Bonds		N Edward					4000		THE AREA	
Non-Marketable Bonds		CONC.								
Bankers Acceptances		E DUMB			TEL: 028	425 1157	· FAX- 0	28 425 10	14	
Financial derivatives		FN - 5	343 ==		into@a	im.org za	* WWW.	am.org.za		
Other Securities	100	9.23.20(1)			A DAY WEST					
		-	-	-	-	S-0	· ·			
ntities sub-total	1	~						-		



Description		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		76 939	82 406	82 136	86 444	86 444	86 444	89 475	92 475	94 796
Local Government Equitable Share		71 776	77 548	77 375	81 486	81 486	81 486	84 437	88 501	90 551
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 138
EPWP Incentive		1.243	1 188	1 053	1 123	1 123	1 123	1 192		
Rural Roads Asset Management Grant		2 807	2 670	2 708	2 835	2 835	2 835	2 846	2 974	3 107
Municipal Disaster Relief Grant		113	-							HEE.
Other transfers/grants [insert description]										
Provincial Government:		97 493	126 775	120 243	110 749	117 566	117 566	124 914	130 568	135 005
PT - PAWK		94 629	124 441	116 095	108 781	113 498	113 498	122 375	128 695	133 07
Seta		204	168	230	230	230	230	240	100	5600
Health Subsidy		159	210	183	182	182	182	182	194	200
Financial Management Grant							- "			100
Municipal Capacity Building Grant					- 5	- TO VACE III		100	A SECOND	
Financial Management Support Grant				100	2		-	A		
Greenest Municipality			7.00			Dark.			TO ELECTION	
CDW Operational Support Grant		112	56	57	56	56	56	57	57	57
Local Government Graduate Internship Grant		80	1100	1	5	EST FOR I		Mark Inc.	1 N. 1 - 5	
Human Capacity Building Grant		380	300	400			-0		1	PA, 11 E 1
Finance Management (Resorts)	1 1	650			-		-			
Fire Safety Plan	1 1	900	1 600	929	1 500	1 500	1 500	1 560	1 622	1 67
mSCOA Support Grant	1 1	280	2 352				-			
LG Support Grant - Human Relief	1 1	100			東	1200000			DE LE LE	
Joint District and Metro Approach Grant				2 149	1000	1 000	1 000			
Local Government Public Employment support Gran			5-06-7	200						TELEPIS CONTRACTOR
Municipal Service Delivery and Capacity Building Gr	1		R = DUT					.400		
Grant WCFMC Capability	1 1					800	800	500		
Grant Intervention	1 1	100				300	300			H. Ber =1
Other transfers/grants [insert description]										
District Municipality:		-			-	-	-		-	_
[insert description]	1 1									
Other grant providers: [insert description]										
Total Operating Transfers and Grants	5	174 432	209 181	202 379	197 193	204 010	204 010	214 389	223 043	229 80
Capital Transfers and Grants										
	1 1						_	948	1000	1
National Government:		66	-	-					-	1
		66 66	-	-	-	_	100			50
National Government:						303	BYTE!			ant to
National Government:									AU	San S
National Government:										Sa Sa Call
National Government: Municipal Disaster Relief Grant									, is	TE CHO OF THE TEST
National Government:									and a	WE CONT
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]		66					1 600		S. G.	SO BACK
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:			1 232	1 394		1 600	1 600	•	or or	SO BACK
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant		200	1 232	1 394			1 600			SO BACK
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:		66					1 600	-		100 BA BACK
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan		200	1 232	1 394		1 600		- AS	20 15 15 15 15 15 15 15 15 15 15 15 15 15	14 30 80 80 CH
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant		200	1 232	1 394			1600	· ·	5 C C C C C C C C C C C C C C C C C C C	MAP 20 SO SOLIT
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan		200	1 232	1 394		1 600			Profession of the state of the	MAP 30 SO SOCIALISM
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant		200	1 232	1 394		1 600			OF CORP. SO. W.	MAP 200 80 80 CH
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant  Risk		200	1 232	1 394		1 600			OKE CEST OF WALL	MAP 200 BACKIN
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant  Risk  Disaster Management  Fire Service Capacity Building Grant		200	1 232	1 394		1 600			STRONG STRONG	MAP 200 BACK
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building		200	1 232	1 394		1 600		-Se Vir Piers	STRONG CONTROL	1 MAP 30 80 80 CH
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant  Risk  Disaster Management  Fire Service Capacity Building Grant		200	1 232	1 394		1 600			S. Shedish Comments	MAP 38 BACK
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building		200	1 232	1 394		1 600			S. S. OFFICE ST. W.	200 Sec (1)
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building		200	1 232	1 394		1 600			S. S. OFFICE OF THE STATE OF TH	10 20 20 EN 1 100 100 100 100 100 100 100 100 100
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant  Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building  Grant - Fire		200	1 232 500	1 394 1 394		1 600	1600	Source Conserved	S. Shedish	THE SE STEP OF THE CONTROL OF THE CO
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant Risk Disaster Management Fire Service Capacity Building Grant Municipal Service Delivery and Capacity Building		200	1 232	1 394		1 600			S. S. S. S. S. S. S. S. S. S. S. S. S. S	THE SE SE CHAIN
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant Risk Disaster Management Fire Service Capacity Building Grant Municipal Service Delivery and Capacity Building Grant - Fire  District Municipality:		200	1 232 500	1 394 1 394		1 600	1600	Source Conserved	S. S. S. S. S. S. S. S. S. S. S. S. S. S	10,000 00 00 00 00 00 00 00 00 00 00 00 0
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant  Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building  Grant - Fire  District Municipality:  [insert description]		200	1 232 500	1 394 1 394		1 600	1600	Source Conserved	S. S. S. C. S. S. S. S. S. S. S. S. S. S. S. S. S.	The See of May 200 BACKING
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building  Grant - Fire  District Municipality:  (insert description)		200	1 232 500	1394		1600	1600	S CONFERD	-	The Coll HW See See on the See on
National Government:  Municipal Disaster Relief Grant  Other capital transfers/grants [insert desc]  Provincial Government:  WC Financial Management Grant  Fire Safety Plan  Emergency Municipal Load Shedding Relief Grant  Risk  Disaster Management  Fire Service Capacity Building Grant  Municipal Service Delivery and Capacity Building  Grant - Fire  District Municipality:  [insert description]	5	200	1 232 500	1394		1600	1600	S CONFERD	-	The Coll of the Co



Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Rthousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
XPENDITURE:	1							200000000000000000000000000000000000000		
Operating expenditure of Transfers and Grants				1						
National Government:		74 010	78 565	83 233	86 444	86 444	86 444	89 475	92 475	94 796
Local Government Equitable Share	-	71 776	76 363	78 560	81 486	81 486	81 486	84 437	88 501	90 551
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1873000
EPWP Incentive		1 121	1 188	1 053	1 123	1 123	1 123	1 192	, 000	, ,,,,,
Rural Roads Asset Management Grant		1.151	14	2619	2 835	2 835	2 835	2 846	2 974	3 107
Municipal Disaster Relief Grant		113	-	2010	-	2000	-	2.0.0	2000	
Other transfers/grants [insert description]										
Provincial Government:		95 670	127 363	119 161	110 749	119 743	119 743	124 914	130 568	
PT - PAWK		94 629	124 441	116 095	108 781	113 498	113 498	122 375	128 695	133 071
Seta		52	87	303	230	537	537	240	2000	200000
Health Subsidy		159	210	183	182	182	182	182	194	206
Financial Management Grant					+					
Municipal Capacity Building Grant							(4)			
Financial Management Support Grant		6.000			1.7					
Greenest Municipality			62		-	1446	-			
CDW Operational Support Grant		-	84	76	56	113	113	57	57	57
Local Government Graduate Internship Grant		13	67	200	7		-			
Human Capacity Building Grant		77.	680	399		A				
Finance Management (Resorts)		452	650	4.005	4.500	4.04	489	4.000	4.000	4,073
Fire Safety Plan		457	1 045	1 905	1 500	1 514	1 514	1 560	1 622	1 671
mSCOA Support Grant		189		100					3.70	
LG Support Grant - Human Relief		78	1277100		-	0.700	2700			
Joint District and Metro Approach Grant				200		2 799	2 799			
Local Government Public Employment support Gra			400	200						
Municipal Service Delivery and Capacity Building G	rant - I	94	100	SE LE	FACE FE	900	- 800	500		
Grant WCFMC Capability						800	800 300	300		
Other transfers/grants [insert description]						300	300		THE RES	
District Municipality:		-	-		-	-	-	-	-	_
[insert description]										/ = 1
					-7-4	B				
Other grant providers: [insert description]		-	-			_	-	12	-	-
		400.000	202.202		407.400	200 407	200 407	244.000	000.040	200 004
Fotal operating expenditure of Transfers and Grants: Capital expenditure of Transfers and Grants		169 680	205 928	202 394	197 193	206 187	206 187	214 389	223 043	229 801
885 85		132								
National Government:		66	-	-	=	-	-	-	-	-
Municipal Disaster Relief Grant		66	215.00		100					3 550
		200							- 8	P. Villa
								- 1.59		
Other canital transfers Insents Report Jacob		ψ. T	157			4-0			125	4
Other capital transfers/grants [insert desc]  Provincial Government:		625	2 005	1 116	33	2 250	2 250	248	[n]	122
WC Financial Management Grant		625	2 886	1 116		2 250	2 250	_	100	6
Fire Safety Plan	7	~	1 272	1 116		650	650		WHITE BY	
Emergency Municipal Load Shedding Relief Grant		15.0		113.15		1 600	1 600	ć	BUNATE S	
Risk	l la	N ET LEVE	74.12.21		G- VIEL-			10	5, 36	
Disaster Management		Trans			F-11-31			19 A	0	3
Fire Service Capacity Building Grant								CO CE	5 °	1.0°
Municipal Service Delivery and Capacity Building				E E E E	E 10 1	BUT DER D		4 4 O	a.	
Grant - Fire	1	625	1 614			T-1-00	20	(3)	Non	0
		023	1014			4 4 5 5	W.	70 B	14.	int.
		116 27		E 2 1 2 1		1 - 3 - 1	0,10		1,	ELMA
			ET TEN	N = 3 = 1 = 1	157.0		20	<b>建</b>		1. 1
District Market Company								CONT.	4	100
District Municipality:  [Insert description]			-	-	-	_	-	- W	200	01 -
							Dalans A		O Soon	
Other grant providers:		-	-			-	-	-,	ELION -	=
[insert description]		A Transfer		E-W-1	75.77	de de la				TE- 1-
otal capital expenditure of Transfers and Grants		691	2 886	1 116	-	2 250	2 250	-		_
	_	10.00.000000								
OTAL EXPENDITURE OF TRANSFERS AND GRANTS	S	1/0 3/1	208 814	203 510	197 193	208 437	208 437	214 389	223 043	229 801
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	S	170 371	208 814	203 510	197 193	208 437	208 437	214 389	223 043	



Description	Ref	2019/20	2020/21	2021/22	Cur	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Rthousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
perating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 115	2 929	3 841	2 656	89	89	89	89	89
Returned to NT		(1 115)	(2 929)	(2 656)						
Current year receipts		76 939	82 406	82 136	86 444	86 444	86 444	89 475	92 475	94 796
Conditions met - transferred to revenue		74 010	78 565	83 233	86 444	86 444	86 444	89 475	92 475	94 796
Conditions still to be met - transferred to liabilities		2 929	3 841	89	2 656	89	89	89	89	89
Provincial Government:										
Balance unspent at beginning of the year		766	2 530	1 453	13 561	2 535	2 535	358	358	358
Returned to PT		(59)	(488)							
Current year receipts		97 493	126 775	120 243	110 749	117 566	117 566	124 914	130 568	135 005
Conditions met - transferred to revenue		95 670	127 363	119 161	110 749	119 743	119 743	124 914	130 568	135 005
Conditions still to be met - transferred to liabilities		2.530	1 453	2 535	13 561	358	358	358	358	358
District Municipality:		120000	140000							
Balance unspent at beginning of the year		THE RESERVE								- 18 1
Current year receipts										
Conditions met - transferred to revenue		-	_		2	- 2	-	-	-	-
Conditions still to be met - transferred to liabilities		12	- 22							
Other grant providers:										
										-16
Balance unspent at beginning of the year								111111		
Current year receipts	- 1						-		-	-
Conditions met - transferred to revenue		-	-				-	151	171	
Conditions still to be met - transferred to liabilities		744 874			197 193	206 187	206 187	214 389	223 043	229 801
Total operating transfers and grants revenue Total operating transfers and grants - CTBM	2	169 680 5 459	205 928 5 295	202 394 2 623	16 217	446	446	446	446	446
	-	5 453	3 200	2 023	10217	410	440	****		
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		4.00								
Current year receipts		66		2	-	12	- 112	-	120	-
Conditions met - transferred to revenue		66		-	-	12	/ <u>~</u>	-	-	-
Conditions still to be met - transferred to liabilities			-						3	
Provincial Government:										
Balance unspent at beginning of the year		2 450	2 025	372	-	650	650			
Current year receipts		200	1 232	1 394	-	1 600	1 600	-	-	-
Conditions met - transferred to revenue	1	625	2 886	1 116	-	2 250	2 250		10-1	-
Conditions still to be met - transferred to liabilities	1	2 025	372	650	-					
District Municipality:										
Balance unspent at beginning of the year	- 1 1	The second			100					DISTRIBUTION OF STREET
Current year receipts	-1:1								100	
Conditions met - transferred to revenue	- 1 1	-	-	2	-	-	_	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year									The Name of Street	1000
		The state of the s			100	No. Constitution				
Current year receipts  Conditions met - transferred to revenue		-	-	-	-	_		-	-	-
Conditions still to be met - transferred to liabilities										
	_	691	2 886	1 116	-	2 250	2 250	-	-	-
Fotal capital transfers and grants revenue  Fotal capital transfers and grants - CTBM	2	2 025	372	650		-	_	- 2		12
A THE CONTROL OF THE		0004000		0.5000			208 437	214 389	-	229 80
TOTAL TRANSFERS AND GRANTS REVENUE	_	170 371 7 484	208 814 5 666	203 510 3 273		208 437 446	208 437	214 389		229 80
TOTAL TRANSFERS AND GRANTS - CTBM		7 404	2 000	3 2/3	10 21/	440	440	440	440	440

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Description	Ref	2019/20	2020/21	2021/22		Current Yes	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
Rthousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Cash Transfers to other municipalities			0.								
Joint District and Metro Approach Grant	1	-	-	451	-	1 799	1 799	1 799		*	- 1
Total Cash Transfers To Municipalities:			-	- 4	-	1 799	1 799	1 799	- 2	12	
Cash Transfers to Entitles/Other External Mechanisms											
Capacity Building	2					1 000	1 000	1 000			
Total Cash Transfers To Entitles/Ems*		-		-		1 000	1 000	1 000		-	2.5
Cash Transfers to other Organs of State.  Joint District and Metro Approach Grant	3					5,751,5411			NATIONAL IN	NAME OF THE OWNER, WHEN	
									10.00		
Total Cash Transfers To Other Organs Of State:		-	-	-	121	3-3	-	-		0.61	0.4
Cash Transfers to Organisations.  Joint District and Metro Approach Grant											
Construction of the Constr									Ente		
Total Cash Transfers To Organisations		-	-				•	-	-	1.70	
Cash Transfers to Groups of Individuals			-				***				
Bursaries		-	680	399	-	-	•		-	-	-
Total Cash Transfers To Groups Of Individuals:		-	680	399		-		+		-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	680	399	-	2 799	2 799	2 799	2.4	-	-
Non-Cash Transfers to other municipalities											
Insert description											
Total Non-Cash Transfers To Municipalities:		-	:=:	-	-	· +			3.5	-	-
Non-Cash Transfers to Entitles/Other External Mechanisms											
Joint District and Metro Approach Grant	2					734	T A		E H		
Total Non-Cash Transfers To Entities/Ems'		-	-	: <del>-</del> :	-		-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Joint District and Metro Approach Grant	3		) in		Toward I	3-15		100	NO.		F)E
Total Non-Cash Transfers To Other Organs Of State:		121			-			-	12	-	-
No. C. L. C. L. L. L. C. L. L. L. L. L. L. L. L. L. L. L. L. L.											
Non-Cash Grants to Organisations  Joint District and Metro Approach Grant	4		TOP				1				E H
Total Non-Cash Grants To Organisations					_	-	_	-	-	-	
02 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car. 100 Car.				446							
Groups of Individuals Joint District and Metro Approach Grant	5					AND S		123			
Total Non-Cash Grants To Groups Of Individuals:	4	1 = 2	-		-	-	-		-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-		-	-	(=)	-		-	-
TOTAL TRANSFERS AND GRANTS	6		680	399		2 799	2 799	2 799	- 2	_	-

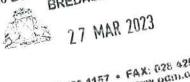
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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Cur	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	1	A	В	С	D	E	F	G	Н	ī
Councillors (Political Office Bearers plus Other)						-				
Basic Salaries and Wages	1	4 001	4 072	4 069	4 270	4 465	4 465	4 401	4 683	4 973
Pension and UIF Contributions		189	128	124	140	147	147	145	154	164
Medical Aid Contributions		2010	-	-	-					
Motor Vehicle Allowance		1 607	1 251	1 251	1 311	1 370	1 370	1 350	1 436	1 525
Cellphone Allowance		400	400	428	444	444	444	444	472	502
Housing Allowances			_		100			1 - Table 20		2
Other benefits and allowances								_	_	_
Sub Total - Councillors	1	6 197	5 852	5 872	6 166	6 426	6 426	6 340	6 746	7 164
% Increase	4	0.0.	(5.6%)	0.3%	5.0%	4.2%	8.7	(1.3%)	6.4%	6.2%
					3505-512			1.000000	/ / / / / / / / / / / / / / / / / / /	F662579
Senior Managers of the Municipality	2	0.010	1110	0.000	4.007	4.004	4.004	4 004	1 101	4 770
Basic Salaries and Wages		3 910	4 112	3 382	4 367	4 201	4 201	4 224	4 494	4773
Pension and UIF Contributions		246	283	196	310	473	473	478	509	540
Medical Aid Contributions		23	36	12	-	*		-	-	-
Overtime			-	-	-	=	20		-	-
Performance Bonus		-	375	-	180	148	148	151	160	170
Motor Vehicle Allowance	3	352	293	216	396	268	268	272	289	307
Cellphone Allowance	3	47	48	48	72	78	78	78	78	78
Housing Allowances	3	8	7	3	26	4	4	4	4	4
Other benefits and allowances	3	35	34	11	0		-	-x	-	: <del>-</del> :
Payments in lieu of leave		221	12		2		X 1 1=2	-	-	-
Long service awards		-		_	-	_	-	-	-	-
Post-retirement benefit obligations	6	-	-	_		2.1	-	-	_	_
Enterlainment	1	22	( <u>*</u>	2	2	2	= 11 = 1	20	-	
Scarcity		_	_	79.7	_			_		2002
Acting and post related allowance			_					75		
In kind benefits						-	200	10		
		4 619	4 812	3 868	5 351	5 172	5 172	5 281	5 534	5 873
Sub Total - Senior Managers of Municipality	4	4015	4.2%	(19.6%)	10000000	(3.3%)	3112	2.1%	4.8%	6.1%
% increase	1		4.270	(15.076)	30.376	(3.378)		2.170	4.070	0.17
Other Municipal Staff	1									
Basic Salaries and Wages		71 736	74 080	78 672	86 349	83 827	83 827	88 808	94 684	99 600
Pension and UIF Contributions		11 838	12 340	13 112	15 690	15 405	15 405	15 333	16 349	17 346
Medical Aid Contributions	1	4 398	4 432	4 526	5 688	5 643	5 643	5 428	5 781	6 076
Overtime		2 723	2 927	4 047	2 150	2 190	2 190	1 750	1 872	1 977
Performance Bonus	1	-	-	-		-			-	-
Motor Vehicle Allowance	3	4 424	3 317	3 448	4722	4 753	4 753	4 489	5 531	6 030
Cellphone Allowance	3	377	373	386	470	453	453	442	492	522
Housing Allowances	3	734	700	269	334	322	322	321	372	425
Other benefits and allowances	3	4 528	5 948	7 492	8 211	8 377	8 377	9 046	9 633	10 186
Payments in lieu of leave	, ×	2 033	1 307	722	220	220	220	200	214	229
Long service awards		618	358	502	744	744	744	804	909	982
Post-retirement benefit obligations	6	5 188	5 934	5711	6 002	6 002	6 002	6 532	6 974	7 378
The state of the s	0	3 100	3 334	3711	0 002	0 002	0 002	0 332	03/4	7 511
Entertainment					3					
Scarcity						-3	**	270		-
Acting and post related allowance		-		N I I I I I I	-		- 11115	278		
In kind benefits								-		
Sub Total - Other Municipal Staff		108 596	111 715	118 887	130 580	127 935	127 935	133 431	142 812	150 751
% Increase	4		2.9%	6.4%	9.8%	(2.0%)	-	4.3%	7.0%	5.6%
Total Parent Municipality		119 412	122 378	128 627	142 097	139 533	139 533	145 052	155 092	163 787
			2.5%	5.1%	10.5%	(1.8%)	-	4.0%	6.9%	5.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		440.440	400.070	400 007	449.007	120 522	420 E22	445.050	455,000	402 70
- 1994 (1996) - 1995 (1996) -	1	119 412	122 378	128 627		139 533	139 533	145 052	155 092	163 78
% increase	4		2.5%	5.1%	10.5%	(1.8%)		4.0%	6.9%	5.6%

OVERBERG DISTRICT MUNITER BAG X22
26 LONG STREET I PRIVATE BAG X22
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DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

DC3 Overberg - Supporting Table SA23 Salaries, allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1307/22/						2.
Councillors	3							SOCKHIACO PAR
Speaker	4		579 136	86 870	125 576			791 582
Chief Whip				72				34
Executive Mayor		E HALL	700 868	87	277 622			978 490
Deputy Executive Mayor			560 687	A = 11 N <del>=</del> 1	230 895			791 582
Executive Committee			936 140	22	302 958			1 239 098
Total for all other councillors			1 624 319	57 864	856 822			2 539 005
Total Councillors	8	-0	4 401 150	144 734	1 793 873			6 339 757
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 085 270	181 668	120 432	150 545		1 537 915
Chief Finance Officer		1	992 881	2 126	105 927	119 296		1 220 230
Executive (Corporate Services)		1	841 292	137 126	103 329	117 928		1 199 675
Executive (Community Services)		1	937 198	157 195	98 950	129 781		1 323 124
		- 8	200 000	.detmes				12
								0.75
List of each offical with packages >= senior manager								10
				0.13				
								22
								2
							The Property of	<u> </u>
	- 1			ALES			F Williams	
SECTION OF THE PROPERTY OF THE PARTY OF THE								<u></u>
							- Yu	
Total Senior Managers of the Municipality	8,10	4	3 856 641	478 115	428 638	517 550		5 280 944
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	4	8 257 791	622 849	2 222 511	517 550		11 620 701

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2021/22		Cu	rrent Year 2022	/23	Bu	dget Year 2023/	24
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities								-		
Councillors (Political Office Bearers plus Other Councillors)		21	-	21	23	-	23	23		23
Board Members of municipal entities	4		-	2	-		20	=	-	
Municipal employees	5	-	- E	F	-	-	27	₹.	-	7
Municipal Manager and Senior Managers	3	4	2	2	4	2	2	4	2	
Other Managers	7	7	-	-	7	=		9	8	-
Professionals		11	10	固	11	10	-	21	15	-
Finance		3	3	8	3	3	-	9	7	=
Spatial/town planning		-	-	-	-	-	(## )	-	-	2
Information Technology		-	S#3	=	-		-	1	1	
Roads		4	3	2 T =	4	3	3 <del>4</del> 1	4	3	+
Electricity		= _	320	-	-	-	-	=	-	=
Water		S .	102	E 2	220	2	344	=	-	2
Sanitation		-	-	-	-	-	-	-		9
Refuse			: <del>-</del> :	-	-	-	-	-	-	
Other		4	4	-	4	4	( <del></del> )	7	4	-
Technicians		77	64	=	77	65	848	164	126	6
Finance		10	10	2	10	10	- 1-	16	13	1
Spatial/town planning		-	-	-	-	= =	- 3	4		¥
Information Technology		2	2	-	2	2		1	1	_
Roads		30	29	-	30	29	1 <del>-</del>	57	53	-
Electricity			-	=	343	-	-		3=	
Water			(84)	2		=		=	=	2
Sanitation			_	_	-	9	- Table 1		723	2
Refuse			_	<u></u>	-	-		-		-
Other		35	23	_	35	24	-	90	59	
Clerks (Clerical and administrative)		24	-	-	11245		144	15	-	-
Service and sales workers			121	2	32	2	2	2		2
Skilled agricultural and fishery workers			_	1000	-		-	20	- 2	TI. 2
Craft and related trades			_	-	-	-	-	_		
Plant and Machine Operators		45	40		45	40	-	55	42	-
Elementary Occupations		217	182	-	217	182		220	182	-
TOTAL PERSONNEL NUMBERS	9	406	298	23	384	299	25	511	375	31
% increase	<b>−</b> 1 ″		300		(5.4%)	0.3%	8.7%	33,1%	25.4%	24.09
Total municipal employees headcount	6, 10	- 5	377	8	-	377	8	27	375	
Finance personnel headcount	8, 10		18	2	21	18	2	21	18	
Human Resources personnel headcount	8, 10		5	3	10	5	3	10	5	

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Rithousend Havenus Exchange Revenus	1 6						Donger 16	or 2023/34			9.				Framework	
	Ш	July	August	Sept.	October	November	December	Jenuary	February	March	April	May	Aine	Budget Year 2023/24	Budget Year +1 2024/25	Budget Vest +1 2025/25
Erchange Revenue	П		-													
	L															
Service charges - Electricity		17	-0	17	17	17	17	17	17	17	17	17	17	200	210	220
Service charges - Water		**			- (*)	-			-	- 5		*	-	-		-
Service charges - Waste Water Management		50	50	33	- 53	50	50	30	50	50	50		50	600	630	660
Service charges - Waste Management		1350	1 283	1250	1 350	1280	1250	1 260	1355	1250	1 253	1251	1 255	15 000	15 758	16 400
Safe of Goods and Rondoring of Services	ı	0.57								N/ And			100	w/5		1357
Apency senties	ı	1064	1064	1014	1664	1 664	1064	1 064	1064	1664	1064	1064	1 064	12 770	13 429	15 866
Interest	ı	- 53	-	8	- 4	1		-	- 5	5	5	3.	-			
Interest earned from Receivables Interest earned from Current and Nan Gurrent Assets	ı	271				- 4	- 4	- 4	-3		- 1			50	55	EO
Displaced:		1000	771	271	271	271	271	291	371	271	371	221	271	3 250	3 255	3 250
Reston Land		- 3	-	- 3	- 3	- 3					- 3	- 3	- 3	- 3	- 5	
Rental from Fixed Assets		1152	1 152	1 152	1102	200	1 112	0.7	1 152			- 5			1007	
Licence and permits						1100	0.500	119	1117553	1153	1 152	1 152	1 152	13 825	14 755	15 155
Operational Revenue		83 845	EB 254	83 845	83 845	83	83 845	45	83	83	83	10	63	1000	1 000	1000
Non-Exchange Revenue		20	644	843	940	845	945	- 80	845	845	845	845	845	10 145	2 137	10.391
Property rates		-	- 5		-	-		-	120				12	9	57	100
Sectorges and Tame												-				
Fines pecultes and forfels		3	- 8	- 3	- 8	- 60		- 23	- 3			- 8	- 3	- 5	- S	
Doences or permits			- 5						-	-	-	-			-	1
Transfer and subsides - Operational		17 866	17.686	17 665	17 666	17.854	17.866	17 606	17 006	17 866	17166	17 866	17 636	214 389	223 043	229 501
Interest		"	17.000	"	11.00		100	17 900	17.900	17 000	17 600	17 002	17.000	234 300	2304	229 501
Field Levy	ı									1		- 0		_		, ,
Operational Reviews	ı	3	- 8	- 9		- 3			3	8	- 8	- 9	- E	1	. 5	- 3
Capta on disposal of Assets		167	157	167	187	57	167	167	167	567	167	167	167	2000	1500	1500
Other Gains	1 1	- 1	- 5		- 3		100	1	100	100					1,000	1300
Discontinued Operations	1 1	3	8	- 6	2		1 5	70	1	3	100		- 5	8	I 3	
Total Revenue (excluding capital transfers and contril		22 760	22.760	72 769	22 768	22.769	22 7111	22.769	22 743	22.763	22 769	22.759	22 769	273 219	275 759	292.353
Espandiura															33710	327.00
Engloyee related costs	1	11559	11.93	11.538	11.550	11.550	11.550	11.550	11.550	11.559	11.538	11 550	11 559	138712	146.346	156 623
Renuneration of cours Bors	ı	525	528	525	578	528	EDA	538	51A	526	529	525	528	6340	6746	7 164
Bulk purchases - electricity	11	17	17	17	17	17	17	17	17	57	17	17	17	230	210	220
Inventory concurred	1 1	5 152	5 183	5 103	E 185	5 104	£ 143	5 193	\$ 193	8-193	5 193	á 193	5 193	62.321	64 863	65 280
Biblingarment										8		8	è	600	100	100
Depreciation and amortication	1 1	301	304	304	304	204	304	304	304	304	304	304	304	3 654	3440	3709
Interest	1 1	229	229	129	239	221	228	229	239	729	229	729	229	2 753	3015	3 333
Contracted services		2592	7 582	2597	2 562	2560	250	2502	25/2	2592	290	2.802	2.592	31 106	25 212	25 356
Transfers and subordies	11	-		-		-	-	54	700		200			200	1000	-
Irrecoverable dobts writen off		-	- 2	-	- 3				-		- 2	5	-	¥		1 2
Operational costs	1 1	2631	2531	2601	2611	2631	2601	2631	2631	2631	2631	2 631	2631	31 575	31 337	32 464
Locales on disposal of Assets	1 1	-		~ =				*	-	-	-	=	-		2000	-
Other Losses		-	-	+			+	-			-	-	-			-
Total Expenditure		23 063	33 063	23 563	23 063	22 043	23 062	23 003	23 063	23 063	23 063	23 063	23 063	276 761	283 508	256 418
Sunphasifibeticity Transfers and subsidies - supital (incretury silicostems	1	(514)	(23-4)	(254)	(294)	(254)	(244)	(294)	(294)	(254)	(254)	(29-4	(294)	(3 532)	(774)	[4 065]
Transfers and extendes - capital (in-kind)			1	- 3	- 1	- 4		-			- 3	- 8	-	3	- 5	
SurphysiqUeficity after capital transfers & contributions		(284)	(294)	(29.4)	7264	(28.6)	C940	(29.6)	(294)	(254)	(294)	(29.4	(254)	0.532	(7.740)	[4 065]
Income Tex			-	-	-	-		40.4	(4.54)	-	-	-	124	-	11.14	ļista.
Surplus/(Deficit) after Income tax		(214)	734	(29.4)	(254)	(254)	(254)	(294)	(294)	(254)	(254)	(254)	(294)	(3 532)	(774)	(4.065)
Share of Suptra/Defoit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Supplies/DeScit attributable to Minorities		-	-	-	-			-					-			
Despitual (Deficit) attributable to municipality		(254)	(254)	(23-4)	(294)	(214)	(294)	(294)	(294)	(254)	(254)	(29-4)	(29.4)	(3 832)	(7748)	(4 065)
Share of Eurples/Cellett attributable to Associate		-	-	-		-		-				-	- 1		-	1
Intercompany/Parent subcidary transactions Surplicet(Deficit) for the year	1	(294)	(294)	(294)	(794)	nee.	(254)	G94)	(294)	(214)	(214)	- (214)	(29.4)	a 537)	(774)	(4 065)



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Description	Ref						Budget Yea	sr 2023/24						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote						08900	******		0.000000	14000			7.50073574	935437000	5000000	10040000
Vote 1 - Municipal Manager	1 1	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1272	1 272	1 272	1 272	1 272	15 270	14 929	15 386
Vote 2 - Management Services	1 1	-	=		57/	-	-	1.72		3	-	-	-	-	-	-
Vote 3 - Corporate Services	1 1	2	2	2	2	2	2	2	2	2	2	2	2	25	25	25
Vote 4 - Finance		7 875	7 875	7 875	7 875	7 875	7 875	7 875	7 875	7 875	7 875	7 875	7 875	94 496	97 468	99 845
Vote 5 - Community Services		13 620	13 620	13 620	13 620	13 620	13 620	13 620	13 620	13 620	13 620	13 620	13 620	163 438	163 337	177.097
Total Revenue by Vote		22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	273 229	275 759	292 353
Expenditure by Vote to be appropriated														5533	200000	00000
Vote 1 - Municipal Manager		1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	15 639	16 194	17 121
Vote 2 - Management Services		-	-	-	-		( e.	-	-		-	100	1.5	:7:	058	0.7
Vote 3 - Corporate Services		1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	16 558	16 359	17 196
Vote 4 - Finance	1 1	2 584	2 584	2 584	2 584	2 584	2 584	2 584	2 584	2 584	2584	2 584	2 584	31 005	30 163	31 766
Vote 5 - Community Services		17 797	17 797	17 797	17 797	17 797	17 797	17 797	17 797	17 797	17 797	17 797	17 796	213 559	220 793	230 335
Total Expenditure by Vote		23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	276 761	283 508	296 418
Surplus/(Deficit) before assoc.		(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3 532	(7 749)	(4 065
Income Tax							1									-
Share of Surplus/Deficit attributable to Minorities			THE STATE OF		4500								-	-		-
Intercompany/Parent subsidiary transactions		100			NI V								-	-	-	-
Surplus/(Deficit)	1	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3 532	(7749)	(4 065



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Description	Ref						Budget Yea	er 2023/24						Medium Ter	m Revenue and I Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March.	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																115 256
Governance and administration	1 4	9 149	9 149	9 149	9 149	9 149	9 149	9 149	9 149	9 149	9 149	9 149	9 149	109 791	112 422	
Executive and council		1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	1 272	15 270	14 929	15 386
Finance and administration	1 1	7 877	7 877	7 877	7 877	7 877	7 877	7 877	7 877	7 877	7 877	7 877	7 877	94 521	97 493	99 870
Internel audit			-	-	-	-	-	-		4-2-To	20040	10000		100000000	1000	
Community and public safety		2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	26 639	19 492	28 252
Community and social services	1 1				-		-	1,83	100			100	0.00	200-0000		2005
Sport and recreation	1 1	1:677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	1 677	20 130	12 652	21 067
Public safety	1 1	442	442	442	442	442	442	442	442	442	442	442	442	5 308	5 527	5 959
Housing	1 1	=	-	-		-	02		-	-	-	-	-	-	-	-
Health	1 1	100	100	100	100	100	100	100	100	100	100	100	100	1 202	1 214	1 228
Economic and environmental services	1 1	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	10 208	122 499	128 824	133 205
Planning and development	1 1	-	-		-	-	-		- 1	-	100	-	-	-	-	
Road transport	1 1	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	122 375	128 695	133 071
Environmental protection	1 1	10	10	10	10	10	10	10	10	10	10	10	10	124	129	134
Trading services	1 1	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	14 300	15 020	15 640
	1 1		1192	-		1102		-	7.20				211/11/2000	1240		-
Energy sources		- 5	2	2			B		-	100	-		223		-	-
Water management		-									-			1 3	1 2	3
Waste water management	1 1	20200					4 400	1 192	1 192	1 192	1 192	1 192	1 192	14 300	15 020	15 640
Waste management	1 1	1 192	1 192	1.192	1 192	1 192	1 192	164 (1998)	2000	1 102	1102	1 122	1 102	14300	10020	10040
Other			-	-	-			-	-						475 754	202.25
Total Revenue - Functional	1 1	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	22 769	273 229	275 759	292 353
Expenditure - Functional	1.1						5000	5-000			-	040.40	(4)(4)(4)(4)		CHANGE.	1000000
Governance and administration	- 1	5 3 1 3	5 313	5 313	5 313	5 313	5 3 1 3	5 313	5 313	5 313	5 3 1 3	5 313	5 3 1 3	63 754	63 281	66 677
Executive and council	1 1	879	879	879	879	879	879	879	879	879	879	879	879	10 550	10 830	11 445
Finance and administration		4 268	4 268	4 258	4 268	4 268	4 268	4 268	4 268	4 258	4 268	4 268	4 268	51 221	50 370	53 040
Internal audit	- 1	165	165	185	165	185	165	165	165	165	165	165	165	1983	2 081	2 192
Community and public safety	1 1	6 289	6 289	6 289	6 289	6 289	6 289	6 289	6 289	6 289	6 289	6 289	6 289	75 470	75 353	79 384
Community and social services	1 1		-	_		1000	-	100		( + 1		0.00	-	-	-	-
Sport and recreation		1 429	1 429	1 429	1 429	1 429	1 429	1.429	1.429	1.429	1 429	1 429	1 429	17 150	15 887	16 712
Public safety		3 302	3 302	3 302	3 302	3 302	3 302	3 302	3 302	3 302	3 302	3 302	3 302	39 629	39 471	41 706
Housing			1000	10000	-	34		200	3.000	-	-			1.00		-
Health		1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	18 691	19 795	20 966
Economic and environmental services		10 616	10 616	10 616	10 616	10 616	10 616	10 616	10 616	10 616	10 616	10 616	10 616	127 394	134 004	138 701
Planning and development		135	135	135	135	135	135	135	135	135	135	135	135	1 618		
A DESCRIPTION OF THE PROPERTY	- 1		10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	10 198	122 375		
Road transport	1 1	10 198	283	283	283	283	283	283	283	283	283	283	283	3 401	3 597	3 81
Environmental protection	_	283					845	845	845	845	845	845	845	10 143	U	11 658
Trading services	1 1	845	845	845	B45	845	27,000	1000	7.7	643	043	043	121	10 140	1007	
Energy sources	1 1	-	-	-	-	-	-	-	-					-	1 -	1 8
Water management		-		- 5		5	- 5	1 - 7 - 5	-	- 6	- 45	100	0.00		100	4 5
Waste water management	1 1				- 5	-	-	_		7.1		- 5	-		40.074	11 656
Waste management	1 1	845	845	845	845	845	845	845	845	845	845	845	845	10 143	11.000	9 11 2000
Other	1 1	± 1	-	-	-	-	-		7.0	E.0	7.					
Total Expenditure - Functional		23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	23 063	276 761	283 508	296 41
Surplus/(Deficit) before assoc.		(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3 532	(7 749	(4.06
		75.536	25.00	15000	352	75000	A CONTRACTOR	N/. /	37 7	30 8	111 0	152		20.00		
Intercompany/Parent subsidiary transactions						40000	Visit and	-	24.5	les -	700 11	Inc. II				(4 06
Surplus/(Deficit)	11	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3 532	(1149	[4 00

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Description	Ref						Budget Yes	or 2023/24						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager			-		*	(#0)	-	( <del>*</del>	3 m		-	-		: ±:		-
Vote 2 - Management Services		-	-	-		180				= =	= =	-		970	-	1.0
Vote 3 - Corporate Services		-	0.0 =		-	-	180	1.00	100	-	-	376		-		-
Vote 4 - Finance						- 2			-	-		100	-	1.7		-
Vote 5 - Community Services			-	-			-	2.00	18	-	- 5	1 <del>2</del> 0		-	-	7.
Capital multi-year expenditure sub-total	2	-	= 1		-	7.0		2.7	7.5	5	17	170	-	-	-	
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	30	20	
Vote 2 - Management Services			-	=			-	5 <del>+</del> 3	-	-		140	-	-		369
Vote 3 - Corporate Services		124	124	124	124	124	124	124	124	124	124	124	124	1 485	180	230
Vote 4 - Finance		- 1	1	1	1	1	1	1	- 1	1	1	1	1	10	15	10
Vote 5 - Community Services		354	354	354	354	354	354	354	354	354	354	354	354	4 246	321	2 3 1 1
Capital single-year expenditure sub-total	2	481	481	481	481	481	481	481	481	481	481	481	481	5 771	535	2 551
Total Capital Expenditure	2	481	481	481	481	481	481	481	481	481	481	481	481	5 771	536	2 551

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Description	Ref						Budget Yes	or 2023/24						Medium Ter	m Revenue and I Framework	Expenditure
R thousand		July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1	-	400	000	5000	- 2000	5006	10000	19889	10000	1 2000	2000	9090	10.000	28.21	15/05
Governance and administration		125	125	125	125	125	125	125	125	125	125	125	125	1 495	195	240
Executive and council											-	-7	1		573	- 5
Finance and administration	- 1 1	125	125	125	125	125	125	125	125	125	125	125	125	1 495	195	240
Internal audit				-	- 1	-	500		-	-	7	1.7	373		- 5	
Community and public safety		353	353	353	353	353	353	353	353	353	353	353	353	4 240	315	2 305
Community and social services		-			-	150	37	5.	7	7	-	-	-	-	-	
Sport and recreation		58	58	58	58	58	58	58	58	58	58	58	58	700	-	-
Public safety		292	292	292	292	292	292	292	292	292	292	292	292	3 500	300	2 275
Housing		8	- 3	- 31		121	-	- 2	- 2	-	-	-	-	2-3		523
Health		3	3	3	3	3	3	3	3	3	3	3	3	40	15	30
Economic and environmental services		1	3	3	3	3	3	3	3	3	3	3	:3	36	26	6
Planning and development		3	3	3	3	3	3	3	3	3	3	3	3	30	20	( <del>-</del> )
Road transport		2	-	140	-		-		=	- 4	- 14	:-:	1 <del>2</del> 1	2 <del>4</del> 2	200	188
Environmental protection		- 1	1	- 1	1	1	- 1	- 1	- 1	- 1	1	- 1	- 1	6	6	6
Trading services		2	-	-3	-	-	-		¥	-	-	0+3	-	9€0	0.00	
Energy sources			- =	: <del>-</del> (€)	-	*	3 <del>+</del> 1	*	*	-		177	(#)	(m)	( = )	S
Water management		35 C. X	5 8	160		: •:	(H)	-	-	-		**	1. <del>1</del>	1 To 1	55	35 <del>5</del> 3
Waste water management		-	*	-	*	190	6 <del>) .</del> .	-	+				75.00	17 <del>1</del> 1	1.5	2.5
Waste management		*		. <del>*</del> :	-			-	-		+	(#)	8.00	-	2.70	3.73
Other		-	-	-	-	-	-		-	-	-		250	(37)		175
Total Capital Expenditure - Functional	2	481	481	481	481	481	481	481	481	481	481	481	481	5 771	536	2 551
Funded by:																
National Government				, <del>*</del> 2				-	-	-		-	100	1070	0.70	157
Provincial Government			-	100	188	- 7	856	- 7	- 7	7.		11 275	127	1.57	\ <del>5</del> .	11.7
District Municipality						100	1.7	5.		7.	-	1.5	-	-	( e	-
Transfers and subsidies - capital (in-kind)				-			-				-	-	-	14	72	- 12
Transfers recognised - capital		7	-	177	170		0.70	-		-	-	- (2)	1,00	7/20	12	72
Borrowing		-			-	-	175	-	-	7.						1.7
Internally generated funds		481	481	4B1	481	481	481	481	481	481	481	481	481	5 771	536	2 551
Total Capital Funding		481	481	481	481	481	481	481	481	481	481	481	481	5 771	536	2 551

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MONTHLY CASH FLOWS						Budget Ye	er 2023/24						Medium Te	m Revenue and Framework	Expenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source				3	× ×								1		
Property rates	1981		-	-			-	-	-	-		-	-		-
Service charges - electricity revenue	17	17	17	17.	17	17	17	17	17	17	17	17.	200	210	220
Service charges - water revenue	( <del>-</del>	31	- 1	- E	₩.	-	-	5.	5.		*	100	-		
Service charges - sanitation revenue	50	50	50	50	50	50	50	50	50	50	50	50	600	630	
Service charges - refuse revenue	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	15 750	16 400
Rental of facilities and equipment	1 144	1 144	1 144	1 144	1 144	1 144	1 144	1 144	1 144	1 144	1 144	1 144	13 725	14 655	
Interest earned - external investments	271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 250	3 250
Interest earned - outstanding debtors	4	- 4	4	4	4	4	4	4	4	4	4	4	50	55	60
Dividends received	-	5¥3	(4)	=	¥	1.4	14	=	+		-	196			
Fines, penalties and forfeits	A #1	-		*	-	(e)		-	-		-	-			
Licences and permits	63	83	83	83	83	83	83	83	83	83	83	83	1.000	1 000	1 000
Agency services	1 064	1 064	1 064	1 064	1 064	1 064	1 064	1 064	1 064	1 064	1 064	1 064	12 770	13 429	13 886
Transfers and Subsidies - Operational	40 809	10 218	10 218	10 218	40 809	10 216	10 218	16 218	40 809	10 218	10 218	10 218	214 389	223 043	229 801
Other revenue	845	845	845	845	845	845	845	845	845	845	845	845	10 146	2 137	10 391
Cash Receipts by Source	45 538	14 946	14 946	14 945	45 538	14946	14 946	14 945	45 538	14 946	14 946	14 946	271 129	274 159	290 753
Other Cash Flows by Source Transfers and subsidies - capital (monetary allocations) (National /															
Provincial and District)	-	-	-	-	- 2		-		-	=	-		-	340	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private			19.14				E 3 1								
Enterprises, Public Corporators, Higher Educ Institutions)				-											
Proceeds on Disposal of Fixed and Intangible Assets	167	167	167	167	167	167	167	167	167	167	167	167	2 000	1 500	1 500
Short term loans	100		-	2	- 100	-	-	-	12		-	-			
Borrowing long term/refinancing	-		-	-	-	-		-	-	-		9.70	-	58	-
Increase (decrease) in consumer deposits	N#1		-	- 2	-	-	-	- 4	-	2	-	-		- 2	-
Decrease (increase) in non-current receivables	-	-		-	N	-	-		-	E.	124	-		-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			-	-	-
Total Cash Receipts by Source	45 704	15 113	15 113	15 113	45 704	15 113	15 113	15 113	45 704	15 113	15 113	15 113	273 129	275 659	292 253
Cash Payments by Type															
Employee related costs	10 510	10 510	10 510	10 510	21 020	10 510	10 510	10 510	10 510	10 510	10 510	10 510	136 628	146 119	154 243
Remuneration of councillors	528	528	528	528	528	528	528	528	528	528	528	528	6 340	6 746	7 164
Finance charges	153	153	153	153	153	153	153	153	153	153	153	153	1 834	2 041	2 272
Bulk purchases - electricity	17	17	17	17	17	17	17	17	17	17	17	17	200	210	220
Acquisitions - water & other inventory	5 193	5 193	5 193	5 193	5 193	5 193	5 193	5 193	5 193	5 193	5 193	5 193	62 321	64 863	66 280
Contracted services	2.592	2 592	2 592	2 592	2 592	2 592	2592	2 592	2 592	2 592	2 592	2 592	31 106	25 212	26 556
Transfers and subsidies - other municipalities	-		-		-	-	-	-	-	-	-	S=0	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	_	_	_	-		-		-
Other expenditure	2 631	2 6 3 1	2 631	2 631	2631	2 631	2631	2 631	2 631	2 631	2631	2 631	31 575	31 337	32 464
Cash Payments by Type	21 625	21 625	21 625	21 625	32 134	21 625	21 625	21 625	21 625	21 525	21 625	21 625	270 004		
	192500	MAGE	10720753		escervo	255	Addition	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	259ATOE		665.0	10.000000000000000000000000000000000000	255,0176	15000000	25900
Other Cash Flows/Payments by Type	77848	1725	100		1960	179201	7447	760	244	200	444	481	5771	536	2 551
Capital assets	461	481	481	481 447	481 447	481 447	481 447	481 447	481 447	481	481	447	5365	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	170,000
Repayment of borrowing	447	447	447	447	447	447	447	447	447	447	447	44/	5 365	4 706	8 519
Other Cash Flows/Payments	22 553	22 553	22 553	22 553	33 062	22 553	22 553	22 553	22 553	22 553	22 553	22 553	281 140	281 770	298 268
Total Cash Payments by Type	20094041	542 (400)	Co. v.v.	7 - 200	f commit	20000000	15,400,00	200000			0.000	0.000			
NET INCREASE/(DECREASE) IN CASH HELD	23 152	(7 440)	(7 440)	(7 440)	12 642	(7 440)	(7 440)	(7 440)		(7 440)	(7 440)	(7.440)	(8 011		
Cash/cash equivalents at the month/year begin: Cash/cash equivalents at the month/year end:	43 585 86 737	66 737 59 297	59 297 51 858	51 858 44 418	44 418 57 060	57 060 49 621	49 621 42 181	42 181 34 742	34 742 57 893	57 893 50 454	50 454 43 014	43 014 35 575	43 585 35 575		





Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	23	2023/24 Medit	ım Term Revenue Framework	& Expenditure
R million	Rei -	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Financial Performance	7 [									
Property rates		The Name	1 10 10 10		THE RESERVE				200	
Service charges	1 1				100000				LOS STATES	100
Investment revenue	1 1		Elizabeth and the						400	
Transfer and subsidies - Operational			41.							
Other own revenue			No. of the		Difference of	92004.0				
Total Revenue (excluding capital transfers and contributions)		-	re.	-		-	5 <del>3</del> 8		-	=
Employee costs		Action to	7 - F - V							
Remuneration of councillors			H1999					454		
Depreciation and amortisation			( Birth							
Finance charges						P. (1911)				THE ST
Inventory consumed and bulk purchases										
Transfers and subsidies										200
Other expenditure	1 1	1000			0000000			The second	B E SVE	
Fotal Expenditure		-	-	-	( <del>-</del> -)	-	-	-	-	-
Surplus/(Deficit)		= =	19	74	321					- 12
Transfers and subsidies - capital (monetary allocations)								H. F	Page 1	
contributions		-	-	177				.71		- 7
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year	_	-	7.2	12	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure				Division of	Parametric I				10000	
Transfers recognised - capital	1 1							100	4,31,410	2.4730
Воггоwing	1 1				1000				12.00	
Internally generated funds		F-94-0-978		17 to 18 to	100			7.00		1000
Total sources of capital funds		-	-	-	7 <del>-</del>	-	-	-	-	-
Financial position	-									
Total current assets						district.		5,649.5	1 1144	
Total current liabilities				Strate 14	( T. J. S.)	0 980				12017
Total non current liabilities						- 12 to		F 28 . 3	1 2 4 4	
Community wealth/Equity		lacity.		fighter)	l Kessel	t-wite.			Edit (Act	
Cash flows	$\dashv$ $\mid$			-						
Net cash from (used) operating		1.00		H-VEEY!		RAL STE			1133131	1813
Net cash from (used) investing				-1		TRINGE S				NEW YEAR
Net cash from (used) financing		HIS HE			100				1 3 5	
Cash/cash equivalents at the year end								100		- 77.77

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

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Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Mediu	ım Term Revenue Framework	& Expenditure	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contrac Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:	$\neg$													
Revenue Obligation By Contract	2													
Contract 1 Contract 2 Contract 3 etc														2 2
Total Operating Revenue Implication				5	- 0	-	-	1 -	-		-			2
Expenditure Obligation By Contract	2													
Contract 1 Contract 2 Contract 3 etc.														
Total Operating Expenditure Implication		=	-	- 4	-			12	=	141	- 2	2	12	2
Capital Expenditure Obligation By Contract	2													
Contract 1 Contract 2 Contract 3 etc														-
Total Capital Expenditure Implication		-	-	12	74	(4)	~		:=:	-	-	1-1	-	Ε.
Total Parent Expenditure Implication		-		-	-	-	-	-	-	-	-	-	-	-
Entities: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc	2													111
Total Operating Revenue Implication		- 8				-		-	-	-	-	-	-	
Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc	2.0													5
Total Operating Expenditure Implication		- 2	-	-	-		-	-	1-2	-	Ψ.	( <del>+</del> )	-	E #
Capital Expenditure Obligation By Contract  Contract 1  Contract 2  Contract 3 etc	2											HE		2
Total Capital Expenditure Implication		7		-	-	17.0	-	-	-	-	-	100	170	-
Total Entity Expenditure Implication			-	-		-		-	12.0	-		-	- 2	-

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Description	Ref	2019/20	2020/21	2021/22	Cu	ment Year 2022/	13	2023/24 Mediu	m Term Revenue Framework	& Expenditure
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
apital expenditure on new assets by Asset Class/S	ub-class									
afras tructure				-	- 4			- 2		
Proads Infrastructure		12	(4)		2	2	- 5	2	¥.	
Reads	11		-	-	-		-			
Road Structures				-	-	-	-	-	- E	
Road Furniture	11	100	4			<u> </u>	2		=	
Capital Spares	1 1	-	14		-	*	-	8	-	
Storm water Infrastructure	1 1		-	-	-	-	-	-	-	
Drainage Collection	11	- 4	- 1		2	- E	- 2	2	2	
Starm water Conveyance	11	- 2		5		- 4	-	-	- 4	
Attenuation	11	-	-		-	-	_	-	_	
Electrical Infrastructure		-	-	-	-	-	-		- 4	
Power Plants	1 1		41	- 4	2	<u>_</u>	-	F 5	- DE - 2	
HV Substations	11	-	-	-	-		8	-	-	
HV Switching Station		-	-		-	- 10 <u>-</u>	_	-		
HV Transmission Conductors		3	-3	1	9	- 3	- 2	- 2	_ B	
MV Substations	11						-	-	_	1.0
			1.0		-			1	1	
LEV Switching Stations		-		-	7		- 5	- 8	9	
MV Natworks		- 3	100	188	3	- 8	5		- 3	
LV Notworks		-	-		-	-				
Capital Spares		-	-	-	-	#	-			
Water Supply Infrastructure		7.7	-		-		-	-	-	
Dams and Weirs		- 20		-	-	-	- 2		-	
Boreloiss		-	-	12 1 3		14	- 8	3	-	
Reservoirs				-		- 5	- 5		表	
Pump Stations	4 1		- 3	-	-			- 2	- 4	
Water Treatment Works	11	-	-		-	- E	2	4	- 4	
Bulk Malns	11				-	*	-	-		
Distribution	11		-	-	-			-		
Distribution Points		20	2		- 1	2	- 5			
PRV Stations		-		- 4	-		- 4	-	-	
Capital Spares		-		-	-	-	-	-	-	-
Santation infrastructure		-	-	-	-	-		- 12	12	
Pump Station			(4)		-	- 4	2	-	-	
Refculation		-			-	-	-	-	-	
Waste Water Treatment Works						-	-	-	-	
Outlat Sewers		123	-	重		1	2	2	2	
Tollet Facilities		40	72.0	-	-	-		-	-	
Capital Spares					-		-	-	_	
Sold Weste Intrastructure		-	55				- 2	- 2	2	
Landid Sites				- 4		2	-	- 2	-	
Whole Transfer Stations									-	
Waste Processing Facilities									3	
		- 8	- 5		- 5	- 3	2	- 3		
Waste Drop-off Points							-	-	1	
Waste Separation Facilities		*			-					1
Electricity Generation Facilities						- 5		- 5		
Capital Spares			-		-		-	- 2	-	
Rail Infrastructure		(2)	141	(4	-	- 4		9		
Rall Lines		*			-	-		-	- 3	-
Rall Structures				7	1 5	- 5	. 5	- 5		
Rail Fletsium		-	-	-	-	-	-	-	-	
Drainage Collection		-	*	-	-			-	-	
Storm water Conveyance					*		2	-	7	
Attenuation		-	-	12				-	-	
AV Substations			-	14	-	- 3	-	-	-	
LV Networks		-		-	-	-	-	-	-	
Capital Spares		-		-			-	-		
Coastal Infrastructure		-	150	-	-	_	12	12		
Sand Pumps		-				-	- 3	-	-	
Piera							-	-	-	
Reselments			8	1	-	2	- 2	1 2	-	1
Prometudes			1 4	-	-	-			-	
Capital Spares					1		_	-		
Information and Communication Infrastructure		-	-		-	-	-	-		
Data Centres				- 2			- 1			
			I	-	-	-		_		
Core Layers							-			1
Distribution Layers		- 3		1 2	-	-	- 1	-	12	

OVERBERG DISTRICT MUNICIPAL 26 LONG STREET I PRIVATE UAS X22 BREDASDORP 7280

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Community Assets	-		-	-			-	-	-	
Community Facilities	-	12.1	-	1	2		2	2	- 2	
Halts	*			-	-				10.7	
Centres Créches				2	1	- 5	0	- 2	- 5	
Cinics/Care Centres			-	-	2			-	-	
Fire/Ambulance Stations	-			-		-	-	-	-	
Testing Stations	-	-	-	_	-	- 1	- 1	-		
Moseums			-	-	4		3	-	2	
Galleries	*		-	*	-	191	-	*	-	
Theulrez			- 51				-			
Libraries .	-	-	120	323	20	120				
Cameterias/Crematoria				190	-	-	-	-	-	
Police		-	-		3	-			- 5	
Parks Public Open Space	3			-		- 3			9.0	
Nature Reserves			-	1			1		-	
Public Abbition Facilities			-					- 2		
Variets	72	- 2					1 1 5	2	8	
Stalls	1 1 1 1 1		-			-		-		
Aballors			-	+		18		-	-	
Airports	-	-	-		- 3		-	- 2	2	
Taxi Ranks/Bus Terminals	-		- 1	-	-	-	- 4	-		
Capital Spares		-	-	e	- 1	-		-		
Sport and Recreation Facilities		-	-		-	-	17			
Indoor Facilities	-	-			*	-	- 1	-	- 2	
Outdoor Facilities	-	-	-	-		3	- 1	-	+	
Capital Spares			*				17	- 5		
eritage assets	141	-	*	-	(4)	-	-	- 4	-	
Monuments	100			*	-	- 3	- 3	1.3	11.5	
Historic Buildings		3	- 1	3	- 3		- 1		2,000	
Works of Art Conservation Areas							- 1		- 1	
					-					U.
Other Heritage				-				-		
westment properties	-			-	-	-	-	-		
Revenue Generating	-	-	17	(*)					- 5	
Improved Property						- 1	- 3			
Unimproved Property	-	-	-		-	-	- 2		- 4	
Non-revenue Generaling	100	14.	-	1,51		- 1				
Improved Property Unimproved Property			- 1	- 3					- 9	
		2000	7.000							
Other assets	-	2 298	55		-	-	-	-	-	
Operational Buildings	-	-	121	12	2	-	_	12	-	
Municipal Offices			-			1	-		-	
Pay/Enquiry Points Building Plan Offices	1		-					- 5		WC PALITY
Workshops			3		- 3				- 3.	-NCT MUNICIPE TO VOS
Yards	-				-	-			nc D	STRIC THE BAG AZ
Stores	-	-	-	_	-		61	FRE	KO .	STRICT MUNICIPALITY EET I PRIVATE BAG X27 DASDORP 7280
Laboratories		2	12		-		Ö,	013	STR	DASDORP 7280
Training Centres	-		-	-	-		21	FOB	50	MASDORF
Manufacturing Plant	1.00	1.00		-	-	9-3		24-6-	BKC	DHG.
Depots		-					-	Market 1		
Capital Spares			- 4		-	-	-	m /	A -	7 MAR 2023
Housing	-	2 296	- 55		1=	-	( <del>+</del> )	EN H	1 - 7	7 MAR LULS
Staff Housing				-			-	2	-1	1 1000
Social Housing	240	2295	55	-			-	V		
Capital Spares	( <del>**</del> 6	-	344	180	190	180	-			.er 40
Biological or Cultivated Assets	~	74	2	-	22		(2)	- 2	12	-AV. 028 425
Biological or Cultivated Assets	342	134	i+.			12	-	9	-	- 4457 . FAA. odin.ory.
ntangible Assets		-		6	-		121		028 42	5 4457 • FAX: 028 425 10 Lorg.za • www.odm.org.z
Servitudes		92					-	TEL	ത്രവ	.019.60
Licences and Rights	-	( <del>+</del>	1.00	6	(e)	140		ini	-	
Water Rights	-	-		-			-	-	-	
Ethent Licenses	1	1.0	12	- 12	- FA			3	-	
Sold Waste Licenses		-	941	-	-		343	(4)	-	
Computer Software and Applications			9	6	15	-	*	-	-	
Load Settlement Software Applications	-							-	28	
Unspecified	-	-				-	*	4	4	
omputer Equipment	1-	78	137	4 500	365	365		-		
Computer Equipment		75	137	4500	365	365		-	- 2	1
	2000	17.00	1100	2001	2000	5.754		1000		1
umiture and Office Equipment	272	95 95	174	203	45 45	45 45	30	20		
Furniture and Office Equipment	272	0.77	U. 1040	203	in the later of the		3.00	200	Section 2	
achinery and Equipment	835	560	1 047	403	3 673	3 673	100	50	75	l ·
Machinery and Equipment	835	590	1047	403	3673	3673	100	50	75	
ransport Assets	762	934	3512	7	4 250	4 250	2 500	250	2 200	
Transport Assets	762	934	3512	7	4250	4250	2500	250	2 200	
and	-	663	343	940	140	8.40	70-0			I
Land	-	668	-	-	-	-	-			
		2000								
oo's, Marine and Non-biological Animals	-	(*)	(*)	£ <u></u> €0	-	( <del>-</del>	3,00	-	-	
Zoo's, Manne and Non-biological Animals	-		-	-	-	1.7	-	-	-	
Shed teconomics	2000	1.60	8.0	340	340	240	08	194	*	
Vmcc	( e.			**		97				
Paragonal Horizon	19	100	100	727	- 3	E 191	100	.5		
The goldenn and state				4	8	5.	1	1	- 3	
Results	(36)	( <b></b> )			347		14	- 2	(4	
			1.0		-		4	1.4		
frug minerop	(+4			200	100					
Participation of the second						200			- 2	



DC3 Overberg - Supporting Table SA34b (				2021/22		urrent Year 2022	123	2023/24 Mediu	m Term Revenue	& Expenditure	)
Description	Ref	55-540-55	2020/21	537070/2226	200			0.00290000000	Framework		s.
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
apital expenditure on renewal of existing assets by	Assel	1		5,425		0.00		1,000			
frastructure Roads Infrastructure		-		140	-	-		74	-	-	
Roads		-	±	77 F#3	_	-				-	
Road Structures		*	*	(*)	-	-		-	-		
Road Furniture		*		*	#		# III #	1000	-		
Capital Spares		190	-		+	( e)	-		7.		
Storm water Infrastructure		(7.)	=	( <del>+</del> )	- <del></del>	(77)	-	- 15	-		
Drainage Collection		( <del>*</del> )		*		100	- 7	177	5		
Storm water Conveyance Attenuation			7.	-	- 5	-				*	
Electrical Infrastructure		-			-	-	-		-		
Power Plants				-					1	-	
HV Substations				- 2	2	- 3	1000	2	2	2	
HV Switching Station		1 2	<u>@</u>	2	2	- 12		-	=	-	
HV Transmission Conductors		-	=	12.0	2	143	=	-	- 4		
MV Substations			≦.	- 20	2	146	-	12	=		
MV Switching Stations		*	=	*	#	*	2	141	-	-	
MV Networks		-	1 2	:+:	- 2	-	-	- +	-	+1	
LV Networks		-	+	-	*	( <del>+</del> )	- T-	- 1	-	*	
Capital Spares		100	*	*	+		+		+	*	į.
Water Supply Infrastructure			-	-	-	( <del>-</del>	-	1 <del>+</del> 3	- +		
Dams and Weirs		100			7	- 30	-		-	-	
Bareholes		*	= =			*		-	-		
Reservoirs			-	-	-			177	= =	-	
Pump Stations			-	7.0	15 5	-				151	
Water Treatment Works Bulk Mains				-	2 E	17.0		1.11		Lilly / Es	
Bulk Mains Distribution		1995	- B	- 3	2	- 3	- 3		- 3	- 8	
Distribution Points			100	- 3	- 5	- 8	11 2		- 1		
PRV Stations			1	- 6	- 1 2	- 9				121	
Copilel Speres				-	2.	100	-	1945		-	
Senitation Infrastructure		- 2	2		2	141	_	120	_	-	
Pump Stalion		14	-		2		- 2		-		
Reticulation		- 1	=	-	2	12.	-	-	-		
Waste Water Treatment Works		545	=		-	848	-		-	199	
Outfall Sewers		-	*	-		-	-	-	-	-	
Toilet Facilities		-		-		- 100		-	-		
Capital Spares		-	-	-	-		+		-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	1723-12711074234
Landfil Sites		-	=	180	-	-	=	177	-	10	- THE STALL
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Capital Spares		-		-	-	-	-	-			DISTRICT MUNICIPALIT TREET I PRIVATE BAG X
Pail Inhastructure		-		-	-	-	( <del>-</del> )				- CTRICT WO GAG A
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Drainage Gollection			_	-			-		26 L	100	DISTRICT MUNICIPALI TREET I PRIVATE BAG X REDASDORP 7280
Storm water Conveyance		-	- 2		- 1	- 3	- 1	- 6		. 6	
Atlenuation				-		(a)			3	204	27 MAR 2023
MV Substations		-				-	_	-	/54	3 800	EVDS 944
LV Networks		2	- 2					27.72		TE	27 MAR LULU
Capital Spares		-		- P	- 3	- 2			53	100	LI
Coastal Infrastructure			(4)	-	-	. <del></del> .	1-0	-	-	-	
Sand Pumps			-	-	-	-	-	-	-		- 10K
Pers		2	-	- 2	1	-	- 5			1 2	=0X 025 aco
Revelments					4	*	-	-	-	- 1	425 1157 . FAX: 025 425 bonn.org. 28 . www.ochi.org
Promenades		-				-	(+)		-	-1 - 029	TXL MANAGE
Capital Spares		100							1	-L. (3)	hom.org
Information and Communication Infrastructure		-	2	120	343		- 3	- 4	2	into	
Deta Centres		1.0				-	-		-	-	
Core Layers			-		_	1.50					
Distribution Layers		-	1		-	-				- 2	
Capital Spares		500		18		*	-	-	-		
		142	844		147	920	- 2	- 4	- 2		
mmunity Assets Community Facilities	-	-	-		-		-	-		-	
Halts		-	-		6.7	-	-		-		
Centres		- 3		- 3		231					
Critches			100		-	- 3	100			- 5	
Cinics Care Centres		100		-					-		
Cinics/Care Centres Fire/Ambulance Stations				1.00	-	***	-	-	- 3	- 3	
Fire/Ambulance Stations Testing Stations		-		- 3	- 3	-					
Museums		-	22.0					1	3	- 5	
Principalities .		- 1	-			-	2	2	2	2	
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Galleries Pheatras		- 1	-			-	2	2	2	2	



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Public   P	Housing			5414	8 003		75	75	70	72	75
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Public Open Space	Manufacturing Plant		-			-					
Public Open Space											
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Parks Poble Cigen Space	Warkshops					- 2		2	C 3		
Public Open Space			1000						-		
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Parks   Public Open Space											
Parks Proble Open Space		1	100			100	200				
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			2700		1000		1000				
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Certrifories/Cremab/ris			-	-		-		*	-	. 0	

9914 10.466

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OVERORG DISTRICT PRIVATE BAC X22

OVERORG STREET PRIVATE BAC X22

26 LONG SPREDAS DORP 7280

26 LONG SPREDAS DORP 7280

TEL: 028 425 1950 EAX: 028 425 1014

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	13	2023/24 Mediu	m Term Revenue Framework	& Expenditure	
thousand	,	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
reciption by Asset Class/Sub-class	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2023/24	2024/25	2025/26	
astructure		1 264	1444	1 004	554	554	554	582	606	632	
Roads Infrastructure	1 1		-		-	-		-	- 2		
Roseis	1.1			-	-	-		-			
Road Structures		4	1 1 2	- 2		2	- 4		- 2	- 2	
Road Furniture		-	-	-	-	-	-	-	-	: ·	
Capital Spares			1	2	- 2	2			- 2	125	
Horm water Infrastructure		:	· e	-	140	+	-	-	-	1/4/	
Drainage Collection				-	-	-	-	-	- 5		
Storm water Conveyance		3		- 1		2	- 2	1 2	- 4	-	
Attenuation		-		-	-	-		-	-	_	
Sectrical Infrastructure		- 1	14.	2	-	-	-	-	-	- 2	
Power Plants	11		0.00	115 8	**		-	-		-	
HV Substitions		-	€.		-		-	-	-	-	
HV Switching Steton			-	-	-	- 2	4	7.5	8	-	
NV Transmission Conductors	11		-	-	180		-	-	-	-	
MV Substations		- 2	14		-		- 1	1.5	2	123	
MV Switching Stations		-	- H	-	· **	*	-	-		-	
MV Networks			- 1	-		-	_	-		_	
LV Networks	11	-	: 4	-				12	2	-	
Capital Spares		-		-	-	-		-	_		
later Supply Infrastructure		- 2	/=	7		2	14	1 =1		-	
Dama and Wairs				-	-	-	-	The second		-	
Boreholes		-	1/2	- 3	- 3			-			
Reservoirs		-	€ <del>.</del>			-			2	-	
Pump Stations				-	-	-			-		
Water Treatment Works		12	-	-	1	1 2	- 1	12			
Bull Mains		-		_	-	-		-	-		
Distribution		2.0	-	9	-		1	-			
Distribution Points	1 1	-	341		31		- 1	-	100		
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Capital Spares		- 3		- 2	-		- 4		8		
anitation infrastructure	1 1	-	(*)	-	141	-	-	G-0	-	-	
Pump Station	1 1		0.29	-	-		- 2	-		L.	
Reliculation	11	1	140	- 2		- 3	- 6				
Weste Water Treatment Works	11	-	-			-	-	-			
Outfall Sewers		2		1.0		13		- 1			
Tailet Facilities	11		-	-	-	-		-	-	-	
Capital Spares				- 0			- 3				
Solid Waste Infrastructure		1 264	1 444	1 004	554	554	554	582	606	632	
Landia Stea		308	518	94	254	24	254	262	306	332	
Waste Traveler Stations	11	7		- 2			100	204	-		
Waste Processing Facilities	1 1						-	_	_	-	
Waste Drop-off Points		T 2			- 5		- 4	10	- 0		
Waste Separation Facilities	11		160	_		1.0	- 4				
Electricity Generation Facilities	11		_								
Capital Spares Operational		966	976	910	300	300	300	300	300	300	
Reil Infrastructure	1 1	0.0	-	670	-	-	-			3.0	
Railtres			-			121		72	- 3		
Rail Structures	11			- 0			- 1 - 5	-	9		
Rail Furniture	11		-	0				-	-	171	
Drainage Collection	1 1	- 3		- 8	9	- 5	- 5	- 5	- 5		
Storm water Corkeyance	11							_			
Attenuation	1 1	- 8		123	- 3	7.5	- 5				
MV Substations				1		1		121	9	2	
LV Networks		9			- 1					1	
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capital infrastructure		-	-	-		-	-				
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formation and Communication Infrastructure			141	2	-	-	2	- 2		-	
Data Centres				-	-		*		- 3	180	
Core Layers				- E	- 3	25	- 7	27.0	- 1		
Distribution Layers		-		*	-	-	- 4		-	-	
Capital Spares		- 7	-	10 2	- 2	-		E#1	-	-	
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ommunity Facilities	1	-		-	-	-		-	-	-	
Halls		-		- 2	4		3	- 4	21		
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Oéches		2	-	3	- 2	1	1 1		1 2	- 型	THE CHALL
Clinics/Care Centres		-	-	-	-		-			-	TOICT WILLIAM
Fire/Ambulance Stations					-	-	-	-		-	DISTRICT MUNICIPALI REET I PRIVATE BAG REDASDORP 7280
Tasting Stations		-	- 4	- 3	-		- 1			BERG	DRIVA
Maeura	1 1	_	-	-					OVER	OL T	OFE.1 1 7980
Galleries		- 2	3	2			1 1		J	MG S	C COORP IL
Theates			-		-		000 101 100		25 1	140	REET I PRIVATE REDASOORP 7280
Learns		8		0	- 4		1 8		10-	F	(L
Cometeries/Crematoria			-8.6	- 2			8		4,	D. L.	27 MAR 2023
			-		-	-	Ů		200	THE ST	2073
Prine					-		-				1 4 6 14 1111 11
Police Parls		- 5		2	2	2	2	- 2	14.5	泛	O J WILL TOP

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Nature Reserves Public Ablation Facilities				-		-	0 5-	1	-	
Markels		- 5	-	80.0	-	1	2		-	
Staffa				- 5	-	-	-	. +	-	
Abatuin	- 1 1		-	=	-	15	=		5	
Airports	- 1 1	-		*	-		- 2	*	0 0	3
Taxi Rantsdius Terminals Captal Spares		- 2				-	10	- 2		
Snort and Recreation Facilities	- 1 1		0	0		-				
Indoor Facilities	- 1 1	-		-						
Outdoor Facilities	- 1 1	1	0	0			- 2		- 2	
Capital Spares	- 1 1	-		-	-	-	-		-	
Heritage assets			-			52		843	_	
Monuments	- 1 1			- 2		-				
Historic Buildings	- 1 1	5 2		-			-		2	
Works of Art	- 1 1	-	-	-	-	1.00			-	
Conservation Areas		- 4	- 2	-	-	-	- 4	-	5	
Other Hentage		-			-	-	-	-	-	
nvestment properties	- 1 1	(4	124	- 4	14	14	14	- 14	14	- 19
Revenue Generating	- 1 1	-			14	14	14	14	14	
Improved Property	- 1 1	4	12	2	-	1	1 2	12	-	
Unimproved Property	- 1 - 1			*	14	14	14	14	14	nd.
Non-reserve Generating		-		- 8	-	- (-)	-		-	-
Improved Property					-		- 4		- 1	
Unimproved Property		-	- 3	-	-					
Office assets	- 1 1	190	522	266	120	120	120	120	120	10
Operational Buildings		190	522	266	120	120	120	120	120	10
Municipal Offices	- 1 1	= =		+	120	120	120	120	120	1
PaylEnquiry Points	- 1 1			-		12	-			- 3
Building Plan Offices	- 1 1			-		-	2		-	
Workshops	- 1 1	7					3		- 5	- 8
Yards	- 1 1	2		- 2	121	121	- 2	-	3	- 3
Stores	- 1 1	+		3.	-	-		-	-	-
Laboratories	- 1 1	- 5	7.5	5	-		- 1	- 3	3	
Training Cerdies	- 1 1		-	=	-	-		-	2	
Manufacturing Plant Depols	- 1 1	3		- 5	- 3	8	100			- 2
Capital Spares	- 1 1	150	522	-266	- 9		- 5			
Housing	1 1			-	-	-	-	-	-	
Staff Housing	- 1 1	- 4	200	2	12	22		-	- 2	
Social Housing		-	-	-	-				_	
Capital Spares	- 11	- 일	120	100	- 3	12	- 2		9	
Biological or Cultivated Assets	- 1 1	-		-	-	11-2				-
Biological or Cultivated Assets	- 1 1	21		2	-	929	(2)	100		
	- 1 1									
ntangible Assets Servitutes	- 1 1		6	4	2	2	2	2	3	
Licences and Rights	- 1	6	6	- 4	- 2	2	- 2	2	-	13
Weler Rights	- 1 1	=	111111111111111111111111111111111111111	- 4		(4)		7/0		
Efficient Licenses	- 1 1	1	1	-			* *			
Solid Waste Licenses	- 1 1	- 5		0.0	- 3		0			
Computer Software and Applications	- 1 1		6	- 24	2	2	2	2	3	
Load Settlement Software Applications		-			-	-	-	-		
Unspecified		2		2	4	- 2	- 2	-	=	
Computer Equipment		217	224	224	497	497	497	407	497	4
Computer Equipment	- 1 1	217	224	224	497	497	497	497	497	4
17.118.11.10.418.00.00.1	- 1 1	420	356	767	481	481	481	461	484	4
Furniture and Office Equipment Furniture and Office Equipment	- 1 1	420	356	767	491	481	461	461	484	4
			4,100,0		0.4000	41003		A15.00	424000	
fachinery and Equipment		290	267	354	32	32	32	32	32	- 3
Machinery and Equipment		290	257	354	22	32	32	32	32	
ransport Assets		1 185	1 010	£57	1 925	1 925	1925	1925	1.925	193
Transport Assets		1 185	1 010	957	1 925	1925	1925	1925	1925	19
and		-		-	-		_		_	
Lard	1 1	9		9	- 2	1 1 2	1	-		
Coo's, Marine and Non-Mological Animals		-	120	- 2		1/2	- 2	- 2		0.
Zoo's, Marine and Non-biological Animals		*	-	- 10		( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (				- 13
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Adam Tannaria				•	(4)	1.0		- 4		
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Promposition to						3.52			- 2	
Surpreses estamb			100	4 5	1 1 1 1 1	1000		10 mm	(100)	

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Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure	
Ihousand	,	Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
pital expenditure on upgrading of existing assets by		Outsome /Sub-class	Outsome	Outcome	- Inginiar binoger	Budget	Forecast	2023/24	2024/25	2025/26	
restructure		(*)		14	39	4 900	4 900		(#	(#)	
Roads Infrastructure Roads		-			-		, <del>-</del>			-	
Road Structures		-					-		-	-	
Road Furniture		270	-	_	-		-	-	-	-	
Capital Spares		-		-	-					-	
Storm water Infrestructure		121	-	121		2	(2)	-	-		
Drainage Collection		NO COL						Ī	-	- 4	
Storm water Conveyance Attenuation						- 1		0.0			
Electrical Infrastructure	11.0	-	-	-	-	-	-	-		-	
Power Planta			+	-			3 <del>0</del>	- 3	1 ×	-	
HV Substations		· ·	-	-					-	30	
HV Switching Station		37.5		17		-	(*)		-	11.5	
HV Transmission Conductors		3.0	1.75	- A		5	170				
MV Substations MV Switching Stations		- 3		- 2			1/7	2	- 5	2	
MV Networks		2			1		- \ <u>\</u>	- 3		1	
LV Networks			_		41				-		
Capital Spares		120	2			-	7.	2	-	120	
Water Supply Infrastructure	100	(4)	-	(-)	-	-	(+)	-	-	-	
Dams and Weirs		100	1 8			-	-		-	-	
Boraholes				-		*		*		( <del>10</del> )	
Reservoirs							· ·			-	
Pump Stations Water Treatment Works			-						-	- 5	
Bulk Mains		- 5				- 5			- 1		
Distribution				3				000			
Distribution Points			2	2		3	- 進	- 1	58		
PRV Stations		T 20	\$	1 2	2	- 2	1.2	2		-	
Capital Spares				-	4	-	( E.	-	-	-	
Sanitation Infrastructure		- 1	-	:=:	-	-	1.0	-	-	14	
Pump Station		1.00	-	-	1#3	- NH			-	-	
Reticulation  Waste Water Treatment Works				7	-		-			- 1	
Outlat Sewers						- 0	_				
Tollet Facilities		-	-		-		-		_	-	
Gapital Spares		-		-	-	-	-			-	
Solid Waste Infrastructure				-	39	4 900	4 900	- 4		(4)	
Landfill Sites		20	-	2	39	4 900	4 900	2	- 2	1 327	
Waste Transfer Stationa					- 12	-	-		-	-	
Waste Processing Facilities					1 1	- 1	-				
Waste Drop-off Points  Waste Separation Facilities							-	-	-		
Electricity Generation Facilities						- 01					
Capital Spares		-	-	-	-	-	-		-	-	
Rail Infrastructure		-	-	-	-	-	1-1	-	-		
Rail Lines		37.0		-				- 5			
Reil Structures		7.0	-	31	- 3				-	7.	
Rail Furniture			- 1			3	1 1112	- 8	- 8	3.	
Drainage Collection						- 1	-	T	- 3		
Storm water Conveyance Attenuation		-			- 5		- 2				
MV Substations		-				- 0					
LV Networks		40		-	-	-	-	-	-	49	
Capital Spaces		(-)		-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-		( <del>-</del>	-		(+)	
Sand Pumps		37.0		-	-		-		-	-	
Piers		-	- 5	-	7.	5	37.			150	
Revelments Promenades						- 1				1	
Capital Spares		3		- 3		9		- 2	5.4		
Information and Communication Infrastructure		- 2		-	- 2		7/2		-	120	
Data Centres		1.4		14 7 14	2	- 2	100	- 12	- E	-	
Core Layers		- 2	-	-	-	14	741	-	-	-	Vay a
Distribution Layers		-	-	-	-	-		-	-	-	CIPIALI
Capital Spares		-	-	-		- 4		*	-	CICTT	District XLL
nmunity Assets		149	-			~ ~	( ¥		G DIST	TO CH	NUMICIPALI VATE BAG XXX 0 7280
Community Facilities		¥	= =	+	(H.	- 4	-017	RBEN	-OEF	LANG	7280
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Sport and Recreation Facilities		:7	- 7	-	-	-		-		
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Works of Art		2	1/2	20	1 2	99	72	2	- E	100
Conservation Areas		-	1.0	-	10.60	-		-	(16)	
Other Heritage		- 5	70	7					1.50	
Investment properties		-			-	-	2.00	_	55-5	
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Unimproved Property		- 8		- 2	0.0			- 1		
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Other assets		84	169	316	315	933	933	320	752	
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Municipal Offices			140	4	15	283	283	320	(4)	11 12
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Operating of Existing Assets as % of total capex		16.3%	3.3%	9,0%	24.4%	38.1%	38.1%	17.3%	0.0%	3,344
		10.079	4,476	0.026	24.476	30.176	30.756	11.376	0.056	0.0%

TEL: 028 425 1157 . FEX: 028 126 126 426 1169 info@odm.org 28 . SIMME CORRESPONDED

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

Vote Description	Ref	2023/24 Mediu	m Term Revenue Framework	& Expenditure		Forec	casts	
R thousand		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure  Vote 1 - Municipal Manager  Vote 2 - Management Services  Vote 3 - Corporate Services  Vote 4 - Finance  Vote 5 - Community Services  List entity summary if applicable  Total Capital Expenditure  Future operational costs by vote  Vote 1 - Municipal Manager  Vote 2 - Management Services  Vote 3 - Corporate Services  Vote 4 - Finance  Vote 5 - Community Services	2	30 - 1 485 10 4 246 5 771	20 - 180 15 321 536	230 10 2311 2551				
List entity summary if applicable								
Total future operational costs  Future revenue by source  Exchange Revenue  Service charges - Electricity  Service charges - Water  Service charges - Waste Water Management  Service charges - Waste Management  Agency services  List other revenues sources if applicable  List entity summary if applicable	3							
Total future revenue		_	_	-	_	_	_	-
Net Financial Implications		5 771	536	2 551	_	_	-	

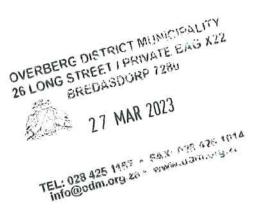
OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET I PRIVATE BAG X22
BREUASDORF 7280

27 MAR 2023

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26 LONG STREET I PRIVATE BAG X22
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OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET I PRIVATE BAG X22
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27 MAR 2023
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Info@odm.org.za



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