

OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

MTREF (FINAL) BUDGET: 2024/2025 – 2026/2027

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



24 MAY 2024

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24 MAY 2024

Contents

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Glossary	4
PART 1 – ANNUAL BUDGET	6
1. Mayors Report	6
2. Resolutions	9
3. Executive Summary	10
4. Budget Tables	23
PART 2 – SUPPORTING DOCUMENTATION.....	34
1. Overview of Annual Budget Process	34
2. Overview of Alignment of budget to IDP	36
3. Measurable performance Objectives and Indicators	37
KEY FINANCIAL INDICATORS AND RATIOS	37
4. Overview of Budget related Policies	37
5. Overview of Budget Assumptions.....	38
6. Overview of Budget Funding	40
7. Expenditure on allocations and Grant Programmes	50
8. Allocations and Grants made by the municipality	51
9. Councillor member allowances and employee benefits	52
10. Monthly targets for revenue, expenditure and cash flow	53
11. Budget and SDBIP implementation plans.....	53
12. Contracts having future budgetary implications.....	54
13. Capital expenditure details	54
14. Legislation compliance status.....	54
15. Other supporting documents.....	54
16. Municipal Manager Quality Certification	56
SECTION B – BUDGET	57
1. Operating Budget	57
2. Capital Budget Programme.....	58
3. Tariffs.....	59
4. MFMA Municipal Budget Circulars for the 2023/24 MTREF	70
5. Service Level Standards	152

6.	Procurement Plan	154
7.	Budget Schedules	157

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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.

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ICT – Information Communication Technology

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

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

MBBR - Municipal Budget Reporting Regulations

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

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

ODM – Overberg District Municipality

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

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

TMA – Total Municipal Account

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

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

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

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PART 1 – ANNUAL BUDGET

1. Mayors Report

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It is with great optimism that I present a “balanced” budget for the 2024/2025 Medium Term Expenditure Framework tabled to Council for adoption.

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 also report that the municipality is continuously struggling to remain financial sustainable and to table fully funded and balanced budgets for the future. The Budget steering committee discussed and considered various strategies proposed by the administration where drastic measures can still assist in shifting out of the current projected route if revenue enhancement strategies are attainable.

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

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

sustainable over the long term, and we will be heading in the wrong direction. Hopefully, the review of the equitable share formulation and focus on additional subcomponents for fire and health community services will assist the municipality in obtaining sufficient funding in the revised equitable share formula model going forward. While waiting for the results from these reforms, ODM have no choice but to generate sufficient funds to meet its operating requirements by utilising gains from property disposals/leases, maximizing own revenue sources foregone (full cost recovery from fire and health services) and investment interests on surplus funds. This situation is not a new one, hence has been with the municipality for several years, various initiatives throughout the period assisted the municipality to continue, however none was sufficient to ensure the long-term sustainability of the municipality and funding its operating budget continuously.

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

Most of the capital budget (83%), is dedicated to the following service delivery projects:

Emergency service vehicles	R3 400 000
Emergency Service PPE	R2 200 000
Karwyderskraal (New cell)	R1 500 000
Environmental & Health	R1 011 000
Resorts upgrades	<u>R1 415 000</u>
TOTAL	<u>R9 526 000</u>

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

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. To avoid this, new revenue enhancement projects will be explored, and grant funding had been obtained for the feasibility studies to establish a new crematorium and the investigation for the optimal use options for the Uilenkraalsmond resort facility.

The Budget Steering committee also recommended that the possibility of becoming a water service authority again be considered and the business case be discussed with West Coast District Municipality who are operating water concessions in their district. An application for a feasibility study grant, should also be submitted to Provincial Treasury for co-funding.

The municipality's total employee costs amount to the largest operational expense (of which 42% of the cost is generate by the Roads function's payroll), 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 be challenging for the municipality going forward, if a sustainable source of revenue is not secured over the long term.

Overall, although the picture for the future is not favourable, 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. We will do all we can to stay financially viable and will continue to lobby both National and Provincial Government as well as seek alternate income generating strategies.

Executive Mayor
Alderman AE Franken

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2. Resolutions

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MTREF BUDGET 2024/2025

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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 **budget of R303 057 838** consisting of an **Operating budget of R303 057 838** and capital grants received amounting to an additional **R2 700 000** (resulting in a **surplus R2 700 000 balance**) and a **Capital budget of R 11 504 500** and budgeted cash flows, as set out in the Municipal Budget be adopted and approved by Council and that it constitutes the Budget of the Council for 2024/2025 financial year as well as the medium term (indicative) budgets for the 2025/2026 and 2026/2027 financial years.
2. That the Integrated Development Plan and related documents and any amendments thereto, be approved when tabled in alignment with the final budget.
3. That the Spatial Development Framework and any amendments thereto when tabled for the new financial year, be noted.
4. That the tariffs as per tariff list be approved.
5. That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document be approved.
6. That the measurable performance objectives for 2024/2025 for operating revenue by source and by vote be approved.

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

3. Executive Summary

The Municipality's **2024/2025 Consolidated budget amounts to R 303 057 838** consisting of an **Operating budget of R303 057 838** (in addition capital grants amounting to R2 700 000 will be transferred) resulting in a **R2 700 000 surplus budget** after proposed tariff increases and a **Capital budget of R11 504 500**.

The MTREF Budget position projection will be as follows for next three years resulting in a **nett R0 for all three years:**

	24/25	25/26	26/27
Operational Revenue	R 303 057 838	R 305 726 368	R 317 852 026
Operational Expenditure	R 303 057 838	R 305 726 368	R 317 852 026
Operational Surplus/ (Deficit)	R 0	R 0	R 0
Capital Grants received	R 2 700 000	R 500 000	R 0
Budget Surplus/ (Deficit)	R 2 700 000	R 500 000	R 0
Capital Budget	R11 504 500	R 32 978 000	R2 620 000

Proposed Tariff Increases

MFMA NT Budget Circular 128 issued on 8 March 2024 provided guidelines as follows:

- ▶ **Maximising the revenue generation** of the municipal revenue base
- ▶ Setting **cost-reflective tariffs**
- ▶ **Credibility** of Revenue
- ▶ **Employee** related costs
- ▶ **Grant Funding**
- ▶ Funding **Choices**

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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 = 7% inflation related
3. Environmental = cost reflective
4. Municipal Health = 7% inflation related
5. Roads = 7%
6. Waste at KWK = Cost as per agreement
8. Uilenkraalsmond resort = 7%
9. Die Dam resort = 7%

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KWK Landfill site tariffs

At the annual tariff discussion held with the two B municipalities, Overstrand and TWK (where Cape Agulhas were also present), it was agreed that the benefit impact that the expected disposal volumes of 4000 tonnes CAM would have to be passed on to the other two B municipalities. Previously, only 82.7% of the loan cost was covered by OS and TWK, but now that the full loan had been spend, the increase cost would have been over 50% in their annual loan account. Also, without the additional estimate disposal volumes that CAM would contributed, the increase in the annual estimates' disposal cost would have been 19% for OS and 23% for TWK. With CAM now agreeing to start utilizing the landfill site for disposal as from October 2024, the annual disposal cost would be shared between the three B municipalities, the cost per tonne disposal would be decreased by 7.54%. By also sharing the annual loan cost between the three municipalities, (73% for OS, 19% for TWK and 8% for CAM), the annual increase would be reduced to 10.57% for OS and 14.34% for TWK.

6. KARWYDESKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024 (15% VAT EXCLUSIVE)	% INCREASE	TARIFF 2024/2025 (15% VAT EXCLUSIVE)	TARIFF 2024/2025 (15% VAT INCLUSIVE)
			ROUNDED		ROUNDED	
KARWYDESKRAAL	Tonne	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	Free of charge	None	Free of charge	Free of charge
	Tonne	Cost per tonne - Dumping of general Household waste - Private	R300.27	8.07%	R324.50	R373.18
	Tonne	Cost per Tonne-General Household Waste - All Municipalities	R178.22	-7.54%	R164.78	R189.50
	Tonne	Cost per tonne - dumping building rubble (oversize/clean)	R122.78	4.81%	R128.68	R147.98
	Tonne	Cost per tonne - dumping contaminated builders rubble	R300.27	16.48%	R349.74	R402.20
	Tonne	Cost per tonne - rehabilitation contribution - municipalities	R22.50	4.53%	R23.52	R27.05
		Annual fix cost contribution as per SLA - Overstrand LM	R3 665 938	40.80%	R5 161 823	R5 936 096.58
		Annual fix cost contribution as per SLA - Theewaterskloof LM	R974 490	41.55%	R1 379 424	R1 586 337.69
		Annual fix cost contribution as per SLA - Cape Agulhas LM	New	New	R577 951	R664 643.42
		Estimated Annual Disposal Cost calculated as per tariff model - Overstrand LM	R11 123 232	10.57%	R12 298 576	R14 143 362.70
		Estimated Annual Disposal Cost calculated as per tariff model - Theewaterskloof LM	R2 874 303	14.34%	R3 286 620	R3 779 613.26
		Estimated Annual Disposal Cost calculated as per tariff model - Cape Agulhas LM	NEW	NEW	R1 331 157	R1 530 830.74

Fire service contributions

The Budget Steering Committee discussed the following at the meeting on 14 March 2024:

- Fire structural services, there will be an increase of cost involved to the B Municipalities. That it be noted that the fee charged for the service did increase incrementally over the years. That the cost for these services to the B Municipalities, be re-calculated so that the tariff be cost reflective which the B's could compare if rendering the Fire Service themselves. (See table below how contributions will be phased in over two MTREF period – 6 years)*
- The CFO proposed that the B's consider a small addition to the property rates to assist with the funding of the fire services rendered by ODM.*
- Tariffs for these services for this financial year to be increased.*

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R16 558 084	R8 721 616	R3 860 749	R3 975 719	Actual calculated cost
-R4 997 670	-R2 517 147	-R1 480 523	-R1 000 000	Current contribution
R11 560 413	R6 204 469	R2 380 226	R2 975 719	Shortfall
TOTAL	Theewaterskloof	Cape Agulhas	Swellendam	FIRE SERVICES - LM's
22% of total incidents	67%	19%	14%	Ave 270 incidents pa
24/25	R2 640 487	R1 553 069	R1 049 000	R5 242 556
25/26	R3 674 565	R1 949 773	R1 544 953	R7 169 292
26/27	R4 708 644	R2 346 478	R2 040 906	R9 096 027
27/28	R5 742 722	R2 743 182	R2 536 860	R11 022 763
28/29	R6 776 800	R3 139 886	R3 032 813	R12 949 499
29/30	R7 810 878	R3 536 590	R3 528 766	R14 876 234
30/31	R8 844 956	R3 933 295	R4 024 719	R16 802 970
Per year over 6 years	R1 034 078	R396 704	R495 953	Shortfall phased in
100%	53%	23%	24%	% of Total Cost

Operational Expenditure

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

► CPI Inflation forecast.

- 2024/25 4.9%
- 2025/26 4.6%
- 2026/27 4.6%

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COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 249 933.00	2 330 847.50	2 293 971.56
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	874 974.00	914 458.22
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 298 518.00	2 398 773.56
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 748 727.00	9 210 778.72
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 847 334.00	1 930 782.92
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 978 238.00	2 074 471.36
Sub-Total			17 234 664.00	18 078 638.50	18 823 236.34
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 415 110.00	1 479 014.86
4001	CORPORATE SERVICES	Corporate Support	5 098 682.00	5 377 981.00	5 645 037.58
4002	CORPORATE SERVICES	Human Resources	5 337 595.00	5 578 886.00	5 806 399.16
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 796 062.00	4 731 216.00	4 976 427.42
4004	CORPORATE SERVICES	Information Services	3 450 250.00	3 716 265.00	3 890 740.90
Sub-Total			20 035 401.00	20 819 458.00	21 797 619.92
5000	FINANCE	Executive (Finance)	1 344 556.00	1 405 968.00	1 468 885.72
5001	FINANCE	Financial Support	451 378.00	472 104.00	493 322.00
5002	FINANCE	Financial Services	18 962 193.00	19 716 958.26	21 534 765.86
5003	FINANCE	Revenue	20 000.00	21 200.00	22 472.00
5004	FINANCE	Expenditure	3 550 902.00	3 663 501.00	3 778 774.64
5005	FINANCE	Supply Chain Management	4 619 098.00	4 824 596.00	5 032 829.00
Sub-Total			28 948 127.00	30 104 327.26	32 331 049.42
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	1 587 263.00	1 647 676.00
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	201 700.00	201 700.00
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	22 158 284.00	23 030 975.00
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	190 721.00	199 304.00
6004	COMMUNITY SERVICES	Environmental Management	3 759 473.00	4 128 438.00	4 059 028.00
6005	COMMUNITY SERVICES	Solid Waste	9 287 391.00	9 861 109.00	9 981 109.00
6006	COMMUNITY SERVICES	Emergency Services	44 963 031.00	46 668 426.50	48 715 128.24
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 828 635.00	18 233 806.74	18 824 129.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	133 694 196.00	138 241 071.00
Sub-Total			236 839 646.00	236 723 944.24	244 900 120.24
TOTAL OPERATING EXPENDITURE			303 057 838.00	305 726 368.00	317 852 025.92

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

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2023/	ADJUSTMENT BUDGET 2023/	ORIGINAL BUDGET 2024/	ORIGINAL BUDGET 2025/	ORIGINAL BUDGET 2026/
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	500 000.00	650 000.00	-	-	-
3001	MUNICIPAL MANAGER	Executive Support	-	-	-	-	-
3002	MUNICIPAL MANAGER	Internal Audit	-	-	-	-	-
3003	MUNICIPAL MANAGER	Council Expenditure	14 769 565.00	14 845 148.96	42 938 094.00	42 360 500.00	42 408 838.00
3004	MUNICIPAL MANAGER	Idp & Communication	-	-	-	-	-
3005	MUNICIPAL MANAGER	Performance & Risk Management	-	-	-	-	-
Sub-Total			15 269 565.00	15 495 148.96	42 938 094.00	42 360 500.00	42 408 838.00
4000	CORPORATE SERVICES	Executive (Corporate Services)	-	-	-	-	-
4001	CORPORATE SERVICES	Corporate Support	25 200.00	40 200.00	42 200.00	44 732.00	47 415.92
4002	CORPORATE SERVICES	Human Resources	-	-	-	-	-
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	-	-	-	-	-
4004	CORPORATE SERVICES	Information Services	-	-	-	-	-
Sub-Total			25 200.00	40 200.00	42 200.00	44 732.00	47 415.92
5000	FINANCE	Executive (Finance)	-	-	-	-	-
5001	FINANCE	Financial Support	-	-	-	-	-
5002	FINANCE	Financial Services	94 716 000.00	100 632 507.00	75 150 500.00	75 326 000.00	79 253 770.00
5003	FINANCE	Revenue	30 000.00	62 000.00	70 000.00	74 200.00	78 652.00
5004	FINANCE	Expenditure	-	35 500.00	35 000.00	37 100.00	39 326.00
5005	FINANCE	Supply Chain Management	-	-	-	-	-
Sub-Total			94 746 000.00	100 730 007.00	75 255 500.00	75 437 300.00	79 371 748.00
6000	COMMUNITY SERVICES	Executive (Community Services)	-	-	-	-	-
6001	COMMUNITY SERVICES	Community Services Support	-	-	-	-	-
6002	COMMUNITY SERVICES	Municipal Health	1 020 000.00	705 000.00	4 079 202.00	4 211 704.00	4 597 483.00
6003	COMMUNITY SERVICES	Comprehensive Health	181 927.00	181 927.00	182 333.00	190 721.00	199 304.00
6004	COMMUNITY SERVICES	Environmental Management	124 000.00	124 000.00	130 000.00	130 000.00	130 000.00
6005	COMMUNITY SERVICES	Solid Waste	14 300 000.00	14 304 000.00	14 950 000.00	15 250 000.00	15 600 000.00
6006	COMMUNITY SERVICES	Emergency Services	5 308 046.00	5 368 046.00	11 857 554.00	14 109 215.00	16 368 166.00
6007	COMMUNITY SERVICES	Led, Tourism and Resorts	20 129 500.00	21 231 000.00	21 133 000.00	20 298 000.00	20 888 000.00
6008	COMMUNITY SERVICES	Roads Function	122 375 000.00	122 375 000.00	132 489 955.00	133 694 196.00	138 241 071.00
Sub-Total			163 438 473.00	164 288 973.00	184 822 044.00	187 883 836.00	196 024 024.00
TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)			273 479 238.00	280 554 328.96	303 057 838.00	305 726 368.00	317 852 025.92
CAPITAL GRANTS			500 000.00	2 642 283.00	2 700 000.00	500 000.00	-
TOTAL REVENUE (INCLUDING CAPITAL GRANTS)			273 979 238.00	283 196 611.96	305 757 838.00	306 226 368.00	317 852 025.92

Equitable Share

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

2024/2025

July 24 = R36 101 688 (42%)

Dec 24 = R28 881 760 (33%)

Mar 25 = R21 660 807 (25%)

Total = R86 644 255

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	2023/2024	2024/2025	2025/2026	2026/2027
Equitable Share	R 84 437 000.00	R 86 644 255.00	R 88 069 428.00	R 88 889 005.00

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

National Grants											
	Analyses of Equitable share	2023/24	2024/25	2025/26	2026/27						
	Institutional component	18 498 000	19 213 055	17 909 801	15 677 383	Move current UKEY from Finance to Council Expenditure					
31%	Community Service - Health	2 690 180	2 819 202	2 951 704	3 087 483	Create separate UKEY under Municipal Health					
69%	Communit Service - Fire	5 987 820	6 274 998	6 569 923	6 872 139	Create separate UKEY under Emergency Services					
		8 678 000	9 094 200	9 521 627	9 959 622						
	RSC Levy	57 261 000	58 337 000	60 638 000	63 252 000	NEW UKEY - see mSCOA item below					
	TOTAL ES	84 437 000	86 644 255	88 069 429	88 889 005						
	RRAMS	2 846 000	2 974 000	3 107 000	3 249 000						
	FMG	1 000 000	1 000 000	1 000 000	1 200 000						
	EPWP	1 192 000	1 265 000	-	-						
	MSIG	-	1 106 000	1 457 000	2 406 000						
	TOTAL DORA ALLOCATIONS	89 475 000	92 989 255	93 633 429	95 744 005						



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MTREF Revenue and Expenditure

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

Primary Operating Budget revenue- and expenditure categories reflect the following year-on-year budget value increased with 7% (estimated 2024/25 vs. adjusted 2023/2024 budget):

Budget position

SUMMARY INCOME & EXPENDITURE 2024/2025 MTREF - ODM

Revenue by Source	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Service charges - Electricity	R 200 000.00	R 800 000.00	R -	R -	R -
Service charges - Water	R -	R 35 000.00	R -	R -	R -
Service charges - Waste Water Management	R 600 000.00	R 900 000.00	R 220 000.00	R 220 000.00	R 220 000.00
Service charges - Waste Management	R 15 000 000.00	R 14 300 000.00	R 14 950 000.00	R 15 250 000.00	R 15 600 000.00
Sale of Goods and Rendering of Services	R 9 223 046.00	R 9 895 546.00	R 142 994 011.00	R 146 458 588.00	R 153 226 014.00
Agency services	R 12 769 565.00	R 12 845 148.96	R 13 825 039.00	R 13 950 699.00	R 14 425 155.00
Interest earned from Receivables	R 50 000.00	R 270 000.00	R 300 000.00	R 300 000.00	R 300 000.00
Interest earned from Current and Non Current Assets	R 4 000 000.00	R 7 300 000.00	R 7 600 000.00	R 7 500 000.00	R 8 000 000.00
Rental from Fixed Assets	R 13 825 000.00	R 13 844 000.00	R 14 062 000.00	R 14 164 520.00	R 14 467 191.20
Licence and permits	R 1 000 000.00	R 700 000.00	R 1 250 000.00	R 1 250 000.00	R 1 500 000.00
Operational Revenue	R 422 700.00	R 1 163 810.00	R 1 160 533.00	R 1 206 133.00	R 1 252 360.72
Transfer and subsidies - Operational	R 214 388 927.00	R 216 500 824.00	R 96 796 255.00	R 94 926 428.00	R 96 555 005.00
Transfers and subsidies - Capital	R 500 000.00	R 2 642 283.00	R 2 700 000.00	R 500 000.00	R -
Gains on disposal of Assets	R 2 000 000.00	R 2 000 000.00	R 9 900 000.00	R 10 500 000.00	R 12 306 300.00
	R 273 979 238.00	R 283 196 611.96	R 305 757 838.00	R 306 226 368.00	R 317 852 025.92

Expenditure by Type	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Employee related costs	R 138 477 327.00	R 138 439 317.00	R 168 688 144.00	R 176 022 775.50	R 183 543 402.24
Remuneration of councillors	R 6 339 757.00	R 6 339 757.00	R 6 795 959.00	R 7 108 575.00	R 7 428 462.00
Bulk purchases - electricity	R 200 000.00	R 300 000.00	R -	R -	R -
Inventory consumed	R 62 321 200.00	R 60 456 602.00	R 47 074 773.00	R 45 675 122.00	R 46 545 091.84
Debt impairment	R 100 000.00	R 100 000.00	R -	R -	R -
Depreciation and amortisation	R 3 653 586.00	R 3 653 586.00	R 3 680 586.00	R 3 752 411.00	R 3 875 545.50
Interest	R 2 753 186.00	R 2 753 186.00	R 2 422 236.00	R 2 446 836.00	R 2 472 912.00
Contracted services	R 30 073 918.00	R 34 373 031.00	R 38 158 214.00	R 32 287 499.00	R 33 662 685.18
Transfers and grants	R -	R 1 200 000.00	R -	R -	R -
Operational costs	R 32 671 586.00	R 34 673 121.33	R 35 961 926.00	R 38 157 149.50	R 40 047 927.16
Other Losses	R 220 000.00	R 220 000.00	R 276 000.00	R 276 000.00	R 276 000.00
	R 276 810 560.00	R 282 508 600.33	R 303 057 838.00	R 305 726 368.00	R 317 852 025.92

Surplus/(Deficit)	R -2 831 322.00	R 688 011.63	R 2 700 000.00	R 500 000.00	R -
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Operating per department (Revenue)

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COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2023/24	ADJUSTMENT BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	500 000.00	650 000.00	-	-	-
3001	MUNICIPAL MANAGER	Executive Support	-	-	-	-	-
3002	MUNICIPAL MANAGER	Internal Audit	-	-	-	-	-
3003	MUNICIPAL MANAGER	Council Expenditure	14 769 565.00	14 845 148.96	42 938 094.00	42 360 500.00	42 408 838.00
3004	MUNICIPAL MANAGER	Idp & Communication	-	-	-	-	-
3005	MUNICIPAL MANAGER	Performance & Risk Management	-	-	-	-	-
Sub-Total			15 269 565.00	15 495 148.96	42 938 094.00	42 360 500.00	42 408 838.00
4000	CORPORATE SERVICES	Executive (Corporate Services)	-	-	-	-	-
4001	CORPORATE SERVICES	Corporate Support	25 200.00	40 200.00	42 200.00	44 732.00	47 415.92
4002	CORPORATE SERVICES	Human Resources	-	-	-	-	-
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	-	-	-	-	-
4004	CORPORATE SERVICES	Information Services	-	-	-	-	-
Sub-Total			25 200.00	40 200.00	42 200.00	44 732.00	47 415.92
5000	FINANCE	Executive (Finance)	-	-	-	-	-
5001	FINANCE	Financial Support	-	-	-	-	-
5002	FINANCE	Financial Services	94 716 000.00	100 632 507.00	75 150 500.00	75 326 000.00	79 253 770.00
5003	FINANCE	Revenue	30 000.00	62 000.00	70 000.00	74 200.00	78 652.00
5004	FINANCE	Expenditure	-	35 500.00	35 000.00	37 100.00	39 326.00
5005	FINANCE	Supply Chain Management	-	-	-	-	-
Sub-Total			94 746 000.00	100 730 007.00	75 255 500.00	75 437 300.00	79 371 748.00
6000	COMMUNITY SERVICES	Executive (Community Services)	-	-	-	-	-
6001	COMMUNITY SERVICES	Community Services Support	-	-	-	-	-
6002	COMMUNITY SERVICES	Municipal Health	1 020 000.00	705 000.00	4 079 202.00	4 211 704.00	4 597 483.00
6003	COMMUNITY SERVICES	Comprehensive Health	181 927.00	181 927.00	182 333.00	190 721.00	199 304.00
6004	COMMUNITY SERVICES	Environmental Management	124 000.00	124 000.00	130 000.00	130 000.00	130 000.00
6005	COMMUNITY SERVICES	Solid Waste	14 300 000.00	14 304 000.00	14 950 000.00	15 250 000.00	15 600 000.00
6006	COMMUNITY SERVICES	Emergency Services	5 308 046.00	5 368 046.00	11 857 554.00	14 109 215.00	16 368 166.00
6007	COMMUNITY SERVICES	Led, Tourism and Resorts	20 129 500.00	21 231 000.00	21 133 000.00	20 298 000.00	20 888 000.00
6008	COMMUNITY SERVICES	Roads Function	122 375 000.00	122 375 000.00	132 489 955.00	133 694 196.00	138 241 071.00
Sub-Total			163 438 473.00	164 288 973.00	184 822 044.00	187 883 836.00	196 024 024.00
TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)			273 479 238.00	280 554 328.96	303 057 838.00	305 726 368.00	317 852 025.92
CAPITAL GRANTS			500 000.00	2 642 283.00	2 700 000.00	500 000.00	-
TOTAL REVENUE (INCLUDING CAPITAL GRANTS)			273 979 238.00	283 196 611.96	305 757 838.00	306 226 368.00	317 852 025.92

Operating per department (Expenditure)

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 249 933.00	2 330 847.50	2 293 971.56
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	874 974.00	914 458.22
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 298 518.00	2 398 773.56
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 748 727.00	9 210 778.72
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 847 334.00	1 930 782.92
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 978 238.00	2 074 471.36
Sub-Total			17 234 664.00	18 078 638.50	18 823 236.34
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 415 110.00	1 479 014.86
4001	CORPORATE SERVICES	Corporate Support	5 098 682.00	5 377 981.00	5 645 037.58
4002	CORPORATE SERVICES	Human Resources	5 337 595.00	5 578 886.00	5 806 399.16
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 796 062.00	4 731 216.00	4 976 427.42
4004	CORPORATE SERVICES	Information Services	3 450 250.00	3 716 265.00	3 890 740.90
Sub-Total			20 035 401.00	20 819 458.00	21 797 619.92
5000	FINANCE	Executive (Finance)	1 344 556.00	1 405 968.00	1 468 885.72
5001	FINANCE	Financial Support	451 378.00	472 104.00	493 322.20
5002	FINANCE	Financial Services	18 962 193.00	19 716 958.26	21 534 765.86
5003	FINANCE	Revenue	20 000.00	21 200.00	22 472.00
5004	FINANCE	Expenditure	3 550 902.00	3 663 501.00	3 778 774.64
5005	FINANCE	Supply Chain Management	4 619 098.00	4 824 596.00	5 032 829.00
Sub-Total			28 948 127.00	30 104 327.26	32 331 049.42
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	1 587 263.00	1 647 676.00
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	201 700.00	201 700.00
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	22 158 284.00	23 030 975.00
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	190 721.00	199 304.00
6004	COMMUNITY SERVICES	Environmental Management	3 759 473.00	4 128 438.00	4 059 028.00
6005	COMMUNITY SERVICES	Solid Waste	9 287 391.00	9 861 109.00	9 981 109.00
6006	COMMUNITY SERVICES	Emergency Services	44 963 031.00	46 668 426.50	48 715 128.24
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 828 635.00	18 233 806.74	18 824 129.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	133 694 196.00	138 241 071.00
Sub-Total			236 839 646.00	236 723 944.24	244 900 120.24
TOTAL OPERATING EXPENDITURE			303 057 838.00	305 726 368.00	317 852 025.92

Ringfencing of Fire and Health Services – Under Funded

The following tables were presented to Council's Strategic Session and the Budget Steering Committee to indicate the shortfall of funding for the Fire and Health Services.

TOTAL ADJ BUDGET 2023/24	INCREASE	DRAFT BUDGET 2024/25	Split 24/25	SERVICE	Split 23/24	ES Portion Com Serv for households (58%)	Per Household Per Annum (105 364 HH in Total)
R41 579 924	8%	R44 963 031	67%	Emergency Services	69%	-R6 274 998	R60
R18 939 813	17%	R22 115 205	33%	Municipal Health	31%	-R2 819 202	R27
R60 519 737	11%	R67 078 236	100%	TOTALS	100%	-R9 094 200	R86

The last two columns were added, to indicate the 42% revenue loss of the equitable community services share portion, after the revenue adjustment factor had been applied in the current formula.

SERVICE	Expenditure to be financed from ODM funding	Revenue from contributions & tariffs	Shortfall after own funding	Potential revenue foregone	SERVICE UNDER FUNDED	42% Revenue Adj deducted	UNDER FUNDING AFTER REV ADJUSTMENT
Fire	R38 688 033	-R5 582 556	R33 105 477	-R11 560 413	R21 545 064	-R4 424 759	R17 120 304
Health	R19 296 003	-R1 260 000	R18 036 003	-R4 500 000	R13 536 003	-R2 176 332	R11 359 671
TOTALS	R51 425 537	-R6 842 556	R44 582 981	-R16 060 413	R35 081 067	-R6 601 091	R28 479 976

Operating Revenue by Item (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2024/2025 MTREF EXCLUDING ROADS AGENCY					
Revenue by Source	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Service charges - Electricity	R 200 000.00	R 800 000.00	R -	R -	R -
Service charges - Water	R -	R 35 000.00	R -	R -	R -
Service charges - Waste Water Management	R 600 000.00	R 900 000.00	R 220 000.00	R 220 000.00	R 220 000.00
Service charges - Waste Management	R 15 000 000.00	R 14 300 000.00	R 14 950 000.00	R 15 250 000.00	R 15 600 000.00
Sale of Goods and Rendering of Services	R 9 223 046.00	R 9 895 546.00	R 10 504 056.00	R 12 764 392.00	R 14 984 943.00
Agency services	R 12 769 565.00	R 12 845 148.96	R 13 825 039.00	R 13 950 699.00	R 14 425 155.00
Interest earned from Receivables	R 50 000.00	R 270 000.00	R 300 000.00	R 300 000.00	R 300 000.00
Interest earned from Current and Non Current Assets	R 4 000 000.00	R 7 300 000.00	R 7 600 000.00	R 7 500 000.00	R 8 000 000.00
Rental from Fixed Assets	R 13 825 000.00	R 13 844 000.00	R 14 062 000.00	R 14 164 520.00	R 14 467 191.20
Licence and permits	R 1 000 000.00	R 700 000.00	R 1 250 000.00	R 1 250 000.00	R 1 500 000.00
Operational Revenue	R 422 700.00	R 1 163 810.00	R 1 160 533.00	R 1 206 133.00	R 1 252 360.72
Transfer and subsidies - Operational	R 92 013 927.00	R 94 125 824.00	R 96 796 255.00	R 94 926 428.00	R 96 555 005.00
Transfers and subsidies - Capital	R 500 000.00	R 2 642 283.00	R 2 700 000.00	R 500 000.00	R -
Gains on disposal of Assets	R 2 000 000.00	R 2 000 000.00	R 9 900 000.00	R 10 500 000.00	R 12 306 300.00
	R 151 604 238.00	R 160 821 611.96	R 173 267 883.00	R 172 532 172.00	R 179 610 954.92

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Expenditure category increases (Excluding Roads)

Total Operating Expenditure is anticipated to **increase by 6.5%** breakdown as follows:

Expenditure by Type	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Employee related costs	R 88 052 327.00	R 87 934 317.00	R 95 963 089.00	R 100 299 914.50	R 104 753 003.24
Remuneration of councillors	R 6 339 757.00	R 6 339 757.00	R 6 795 959.00	R 7 108 575.00	R 7 428 462.00
Bulk purchases - electricity	R 200 000.00	R 300 000.00	R -	R -	R -
Inventory consumed	R 4 790 200.00	R 5 335 602.00	R 5 257 900.00	R 5 670 664.00	R 6 013 873.84
Debt impairment	R 100 000.00	R 100 000.00	R -	R -	R -
Depreciation and amortisation	R 3 653 586.00	R 3 653 586.00	R 3 680 586.00	R 3 752 411.00	R 3 875 545.50
Interest	R 2 433 186.00	R 2 433 186.00	R 2 117 236.00	R 2 141 836.00	R 2 167 912.00
Contracted services	R 26 973 918.00	R 29 073 031.00	R 33 278 214.00	R 27 704 699.00	R 28 873 917.18
Transfers and grants	R -	R 1 200 000.00	R -	R -	R -
Operational costs	R 21 892 586.00	R 23 764 121.33	R 23 474 899.00	R 25 354 072.50	R 26 498 241.16
	R 154 435 560.00	R 160 133 600.33	R 170 567 883.00	R 172 032 172.00	R 179 610 954.92

Employee Related Cost – (Unofficial notification had been received that final negotiations will only continue as from July 2024, after the elections)

The South African Local Government Bargain Council Circular notice for 2024 on the annual increases in terms of the collective wage agreement is still to be published. Inflation according to the Budget Circular No 128 (8 March 2024) CPI for 2024 is projected at 4.9%.

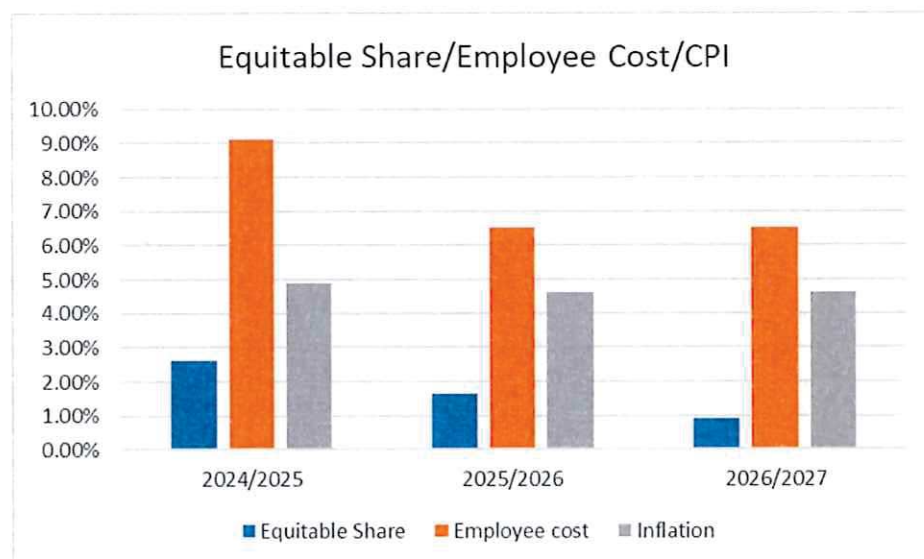
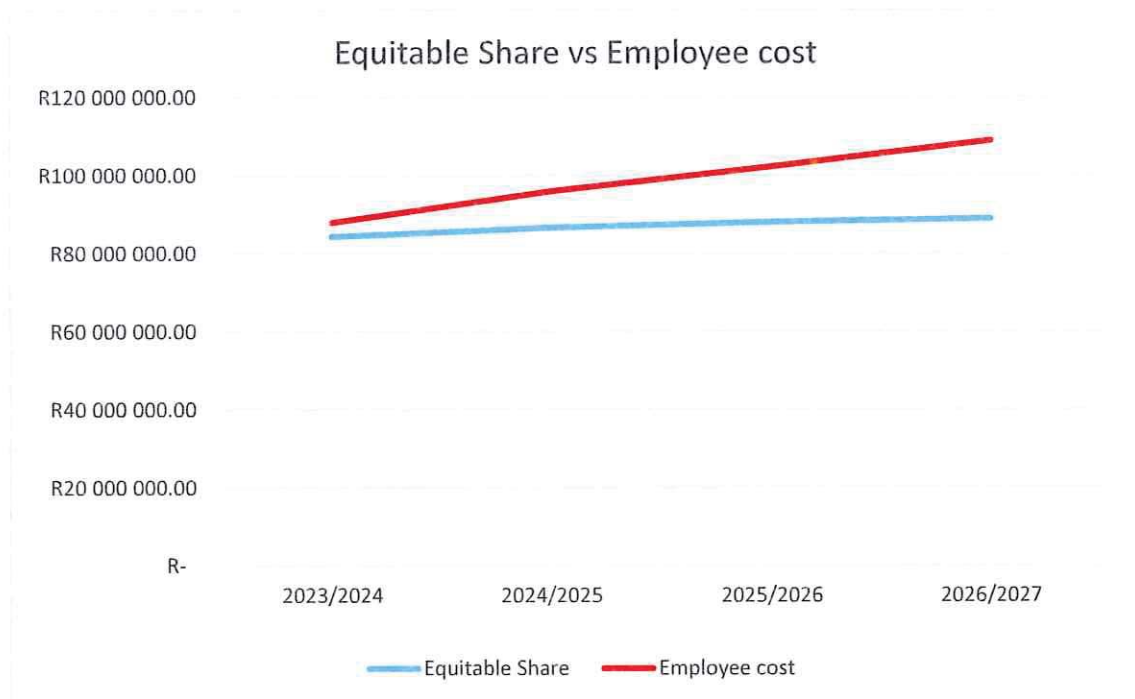
In terms of the Upper limits for Senior Managers, a 3% cost of living adjustment for the 2024/25 municipal financial year have been provisioned.

The effect on the Budget if 4.9% (NT-CPI 2024/2025) is considered for increments in addition to, a notch increase provision of 1.5% added to the accumulated amount (including critical vacancies will result in a total cost of **R95 963 089** (excluding Roads Agency) and including a 3% increase on the Sect 57 appointee's employee cost :

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:



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The spike in employee cost movement from 2023/2024 to 2024/2025 is due to an anticipated 5.5% wage increase and 1.5% notch, as well as filling critical vacancies, where temporary savings occur, however it's not sustainable to operate optimally in the municipality with limited staff.

CAPITAL BUDGET

The ODM funding and reserve policy determines as follows:

6.6.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

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

Own Contributions

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

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

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

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

It is anticipated that at the end of 30 June 2024, an amount of R21million reflected in the AFS as Net Cash available for operating activities in the Cashflow statement R14 002 469 was contributed 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.

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 304 500.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 2 700 000.00
Private Contributions	5	R -
TOTAL		R 11 504 500.00

Number of Capital Projects for the MTREF Period per department

SUMMARY	DESCRIPTION	BUDGET 2024/25
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	4 Project/s	R570 000.00
EMERGENCY SERVICES	6 Project/s	R5 600 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	3 Project/s	R481 000.00
FINANCIAL SERVICES	1 Project/s	R25 000.00
FINANCIAL SERVICES:EXECUTIVE	1 Project/s	R5 000.00
HUMAN RESOURCES	1 Project/s	R18 500.00
ICT SERVICES	3 Project/s	R1 410 000.00
IDP AND COMMUNICATION	1 Project/s	R15 000.00
LED, TOURISM, RESORTS AND EPWP	9 Project/s	R1 315 000.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R530 000.00
SOLID WASTE MANAGEMENT	1 Project/s	R1 500 000.00
		R11 504 500.00

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Capital Projects for the MTREF period 2024/2025-2026/2027

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DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	BUDGET 2025/26	BUDGET 2026/27
1 COMMITTEE RECORDS, COUNCIL SUPPRT	DC3 Furniture and Office equipment	1	R35 000.00	R30 000.00	R30 000.00
2 CORPORATE SERVICES : SUPPORT SERV	DC3 Alarm System Replacement	1	R200 000.00	R0.00	R0.00
3 CORPORATE SERVICES : SUPPORT SERV	DC3 HEAD OFFICE Fencing project	1	R250 000.00	R0.00	R0.00
4 CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office equipment	1	R30 000.00	R30 000.00	R30 000.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3 Aircon	1	R90 000.00	R50 000.00	R50 000.00
6 EMERGENCY SERVICES	DC3 Vehicle Replacement	1	R1 800 000.00	R700 000.00	R1 000 000.00
7 EMERGENCY SERVICES	DC3 Bunker Gear	1	R600 000.00	R300 000.00	R0.00
8 EMERGENCY SERVICES	DC3 Machinery and Equipment Rescue equipment	1	R100 000.00	R100 000.00	R100 000.00
9 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	1	R400 000.00	R250 000.00	R300 000.00
10 EMERGENCY SERVICES	DC3 Water Truck	4	R1 200 000.00	R0.00	R0.00
11 EMERGENCY SERVICES	DC3 Fire Service Capacity Grant	4	R1 500 000.00	R500 000.00	R0.00
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Uitenhage Erosion Project	1	R0.00	R250 000.00	R250 000.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office equipment	1	R16 000.00	R18 000.00	R10 000.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Machinery and Equipment	1	R5 000.00	R5 000.00	R0.00
15 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicles	1	R460 000.00	R0.00	R0.00
16 FINANCIAL SERVICES	DC3 Furniture and Office equipment	1	R25 000.00	R10 000.00	R10 000.00
17 FINANCIAL SERVICES:EXECUTIVE	DC3 Furniture and Office equipment	1	R5 000.00	R5 000.00	R5 000.00
18 HUMAN RESOURCES	DC3 Furniture and Office equipment	1	R18 500.00	R15 000.00	R10 000.00
19 ICT SERVICES	DC3 Anti Virus Software	1	R150 000.00	R0.00	R0.00
20 ICT SERVICES	DC3 Computers and Computer Equipment	1	R260 000.00	R250 000.00	R250 000.00
21 ICT SERVICES	DC3 Fingerprint System	1	R0.00	R500 000.00	R0.00
22 ICT SERVICES	DC3 Web redesign	1	R0.00	R0.00	R150 000.00
23 ICT SERVICES	DC3 Security Hardware	1	R1 000 000.00	R0.00	R0.00
24 ICT SERVICES	DC3 Furniture and Office equipment Microphone System	1	R0.00	R800 000.00	R0.00
25 IDP AND COMMUNICATION	DC3 Furniture and Office equipment	1	R15 000.00	R5 000.00	R10 000.00
26 LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office equipment	1	R100 000.00	R120 000.00	R140 000.00
27 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Uitenhage	1	R100 000.00	R100 000.00	R0.00
28 LED, TOURISM, RESORTS AND EPWP	DC3 Land and Buildings - Security Building	1	R30 000.00	R25 000.00	R250 000.00
29 LED, TOURISM, RESORTS AND EPWP	DC3 Infrastructure- Electrical DB Boxes	1	R150 000.00	R150 000.00	R0.00
30 LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	1	R250 000.00	R200 000.00	R0.00
31 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment-Electricity Back-up	1	R70 000.00	R0.00	R0.00
32 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R15 000.00	R15 000.00	R20 000.00
33 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Die Dam	1	R100 000.00	R0.00	R0.00
34 LED, TOURISM, RESORTS AND EPWP	DC3 Vehicles - People Carrier	1	R500 000.00	R0.00	R0.00
35 MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office equipment	1	R100 000.00	R50 000.00	R5 000.00
36 MUNICIPAL HEALTH SERVICES	DC3 Tablets	1	R180 000.00	R0.00	R0.00
37 MUNICIPAL HEALTH SERVICES	DC3 ESRI MHS system	1	R250 000.00	R0.00	R0.00
38 SOLID WASTE MANAGEMENT	DC3 Construction of Cell 5A	3	R1 500 000.00	R28 500 000.00	R0.00
			R11 504 500.00	R32 978 000.00	R2 620 000.00



24 MAY 2024

4. Budget Tables

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

TABLE A1 – Budget Summary

DC3 Overberg - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	—	—	—	—	—	—	—	—	—	—
Service charges	12 130	10 091	12 335	15 800	16 035	16 035	16 035	15 170	15 470	15 820
Investment revenue	2 287	2 558	5 904	4 000	7 300	7 300	7 300	7 600	7 500	8 000
Transfers and subsidies - Operational	205 928	202 470	206 478	214 389	216 501	216 501	216 501	96 796	94 926	96 555
Other own revenue	31 318	52 775	43 380	39 290	40 719	40 719	40 719	183 492	187 830	197 477
Total Revenue (excluding capital transfers and contributions)	251 663	267 893	268 097	273 479	280 554	280 554	280 554	303 058	305 726	317 852
Employee costs	115 487	122 709	134 415	138 477	138 439	138 439	138 439	168 688	176 023	183 543
Remuneration of councillors	5 852	5 872	6 195	6 340	6 340	6 340	6 340	6 796	7 109	7 428
Depreciation and amortisation	3 831	3 732	3 920	3 654	3 654	3 654	3 654	3 681	3 752	3 876
Interest	3 448	3 492	3 006	2 753	2 753	2 753	2 753	2 422	2 447	2 473
Inventory consumed and bulk purchases	57 124	50 890	53 433	62 521	60 757	60 757	60 757	47 075	45 675	46 545
Transfers and subsidies	680	1 393	1 159	—	1 200	1 200	1 200	—	—	—
Other expenditure	54 450	56 530	54 006	63 066	69 366	69 366	69 366	74 396	70 721	73 987
Total Expenditure	240 871	244 617	256 134	276 811	282 509	282 509	282 509	303 058	305 726	317 852
Surplus/(Deficit)	10 792	23 276	11 963	(3 331)	(1 954)	(1 954)	(1 954)	—	0	0
Transfers and subsidies - capital (monetary allocations)	2 886	1 116	1 219	500	2 642	2 642	2 642	2 700	500	—
Transfers and subsidies - capital (in-kind)	667	980	85	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Share of Surplus/Deficit attributable to Associates	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Capital expenditure & funds sources										
Capital expenditure	5 036	9 537	7 671	6 355	15 564	15 564	15 564	11 505	32 978	2 620
Transfers recognised - capital	2 886	1 116	1 219	500	2 642	2 642	2 642	2 700	500	—
Borrowing	—	2 948	367	—	4 536	4 536	4 536	1 500	28 500	—
Internally generated funds	2 151	5 474	6 085	5 855	8 386	8 386	8 386	7 305	3 978	2 620
Total sources of capital funds	5 036	9 537	7 671	6 355	15 564	15 564	15 564	11 505	32 978	2 620
Financial position										
Total current assets	78 697	77 878	97 929	50 777	81 662	81 662	81 662	76 587	73 142	75 052
Total non current assets	102 650	106 441	107 685	123 605	120 655	120 655	120 655	129 546	159 893	159 815
Total current liabilities	42 188	27 056	44 410	26 214	41 961	41 961	41 961	43 569	42 360	43 509
Total non current liabilities	77 668	70 399	61 074	67 687	59 537	59 537	59 537	59 047	86 656	87 339
Community wealth/Equity	61 492	86 863	100 131	80 481	100 819	100 819	100 819	103 519	104 019	104 019
Cash flows										
Net cash from (used) operating	26 079	(2 899)	44 783	1 826	2 518	2 518	2 518	(425)	(2 972)	(4 964)
Net cash from (used) investing	(3 701)	(4 305)	2 852	(4 355)	(13 564)	(13 564)	(13 564)	(1 605)	(22 478)	9 686
Net cash from (used) financing	(2 949)	(3 939)	(4 631)	(5 365)	(5 365)	(5 365)	(5 365)	(3 206)	21 831	(3 000)
Cash/cash equivalents at the year end	56 076	44 932	87 936	35 691	71 525	71 525	71 525	66 290	62 671	64 394
Cash backing/surplus reconciliation										
Cash and investments available	56 076	44 932	87 936	35 691	71 525	71 525	71 525	66 290	62 671	64 394
Application of cash and investments	(7 707)	(3 659)	23 334	(13 766)	14 514	14 514	14 514	15 220	15 659	16 044
Balance - surplus (shortfall)	63 782	48 591	64 602	49 458	57 011	57 011	57 011	51 070	47 012	48 350
Asset management										
Asset register summary (MDV)	79 718	84 249	87 388	98 805	99 299	99 299	99 299	107 123	136 348	135 093
Depreciation	3 831	3 732	3 920	3 654	3 654	3 654	3 654	3 681	3 752	3 876
Renewal and Upgrading of Existing Assets	375	4 613	1 788	3 725	9 642	9 642	9 642	6 415	32 178	2 620
Repairs and Maintenance	9 324	10 063	9 733	9 468	8 516	8 516	8 516	10 263	11 060	11 301
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—
Revenue cost of free services provided	—	—	—	—	—	—	—	—	—	—
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	—	—	—	—	—	—	—	—	—	—

TABLE A2 – Budget Financial Performance (Standard Classification)

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		97 858	116 720	112 420	110 541	118 908	118 908	119 436	117 843	121 828
Executive and council		11 343	23 225	12 247	15 270	15 495	15 495	42 938	42 361	42 409
Finance and administration		86 515	93 494	100 173	95 271	103 412	103 412	76 498	75 482	79 419
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		20 907	22 444	25 645	26 639	27 486	27 486	38 752	39 310	42 053
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		15 767	16 771	18 889	20 130	21 231	21 231	21 133	20 298	20 888
Public safety		4 701	5 265	5 854	5 308	5 368	5 368	13 358	14 609	16 368
Housing		—	—	—	—	—	—	—	—	—
Health		440	408	902	1 202	887	887	4 282	4 402	4 797
<i>Economic and environmental services</i>		124 599	119 344	119 762	122 499	122 499	122 499	132 620	133 824	138 371
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		124 599	119 344	119 725	122 375	122 375	122 375	132 480	133 694	138 241
Environmental protection		—	—	37	124	124	124	130	130	130
<i>Trading services</i>		11 851	11 480	11 575	14 300	14 304	14 304	14 950	15 250	15 600
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		11 851	11 480	11 575	14 300	14 304	14 304	14 950	15 250	15 600
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	255 216	269 988	269 402	273 979	283 197	283 197	305 758	306 226	317 852
Expenditure - Functional										
<i>Governance and administration</i>		48 079	52 893	55 854	63 896	66 699	66 699	66 666	68 944	72 870
Executive and council		9 939	12 403	10 438	10 751	10 985	10 985	11 383	11 955	12 419
Finance and administration		36 702	38 970	43 822	51 161	53 733	53 733	53 082	54 691	58 053
Internal audit		1 438	1 520	1 595	1 984	1 981	1 981	2 201	2 299	2 399
<i>Community and public safety</i>		63 338	66 142	71 740	75 550	78 933	78 933	89 089	87 251	90 770
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		16 235	15 722	16 601	17 120	18 222	18 222	21 829	18 234	18 824
Public safety		32 600	34 848	37 655	39 671	41 580	41 580	44 963	46 668	48 715
Housing		—	—	—	—	—	—	—	—	—
Health		14 503	15 572	17 484	18 759	19 131	19 131	22 298	22 349	23 230
<i>Economic and environmental services</i>		120 454	115 520	119 257	127 398	127 458	127 458	138 015	139 670	144 231
Planning and development		1 323	729	1 415	1 621	1 605	1 605	1 766	1 847	1 931
Road transport		116 930	111 867	114 791	122 375	122 375	122 375	132 490	133 694	138 241
Environmental protection		2 201	2 924	3 051	3 402	3 478	3 478	3 759	4 128	4 059
<i>Trading services</i>		9 001	10 062	9 283	9 967	9 420	9 420	9 287	9 861	9 981
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		9 001	10 062	9 283	9 967	9 420	9 420	9 287	9 861	9 981
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	240 871	244 617	256 134	276 811	282 509	282 509	303 058	305 726	317 852
Surplus/(Deficit) for the year		14 345	25 371	13 267	(2 831)	688	688	2 700	500	0

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

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

Vote Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote											
Vote 1 - Municipal Manager		1	11 540	23 460	12 247	15 270	15 495	15 495	42 938	42 361	42 409
Vote 2 - Management Services			-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services			34	30	33	25	40	40	42	45	47
Vote 4 - Finance			86 284	93 230	100 140	95 246	103 372	103 372	76 456	75 437	79 372
Vote 5 - Community Services			157 358	153 269	156 982	163 438	164 289	164 289	186 322	188 384	196 024
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote											
		2	255 216	269 988	269 402	273 979	283 197	283 197	305 758	306 226	317 852
Expenditure by Vote to be appropriated											
Vote 1 - Municipal Manager		1	13 945	15 897	14 582	15 847	16 243	16 243	17 235	18 079	18 823
Vote 2 - Management Services			-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services			10 829	11 110	13 513	17 485	18 135	18 135	20 035	20 819	21 798
Vote 4 - Finance			23 300	25 055	27 715	30 015	31 776	31 776	28 948	30 104	32 331
Vote 5 - Community Services			192 797	192 555	200 314	213 464	216 355	216 355	236 840	236 724	244 900
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote											
		2	240 871	244 617	256 134	276 811	282 509	282 509	303 058	305 726	317 852
Surplus/(Deficit) for the year											
		2	14 345	25 371	13 267	(2 831)	688	688	2 700	500	0

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TABLE A4 - Budget Financial Performance (Revenue & Expenditure)

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

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue												
Exchange Revenue												
Service charges - Electricity	2		286	278	711	200	800	800	800	-	-	-
Service charges - Water	2		-	-	35	-	35	35	35	-	-	-
Service charges - Waste Water Management	2		-	-	704	600	900	900	900	220	220	220
Service charges - Waste Management	2		11 844	9 812	10 884	15 000	14 300	14 300	14 300	14 950	15 250	15 600
Sale of Goods and Rendering of Services			6 595	7 464	9 116	9 223	9 896	9 896	9 896	142 994	146 459	153 226
Agency services			11 343	11 501	12 006	12 770	12 845	12 845	12 845	13 825	13 951	14 425
Interest			-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables			-	-	-	50	270	270	270	300	300	300
Interest earned from Current and Non Current Assets			2 287	2 558	5 904	4 000	7 300	7 300	7 300	7 600	7 500	8 000
Dividends			-	-	-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets			11 856	12 458	12 849	13 825	13 844	13 844	13 844	14 062	14 165	14 467
Licence and permits			230	225	746	1 000	700	700	700	1 250	1 250	1 500
Operational Revenue			625	361	819	423	1 164	1 164	1 164	1 161	1 206	1 252
Non-Exchange Revenue												
Property rates	2		-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes			-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			-	-	-	-	-	-	-	-	-	-
Licences or permits			-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational			205 928	202 470	206 478	214 389	216 501	216 501	216 501	96 796	94 926	96 555
Interest			-	-	-	-	-	-	-	-	-	-
Fuel Levy			-	-	-	-	-	-	-	-	-	-
Operational Revenue			-	3 215	691	-	-	-	-	-	-	-
Gains on disposal of Assets			-	11 724	-	2 000	2 000	2 000	2 000	9 900	10 500	12 306
Other Gains			669	5 827	7 154	-	-	-	-	-	-	-
Discontinued Operations			-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)			251 663	267 893	268 097	273 479	280 554	280 554	280 554	303 058	305 726	317 852
Expenditure												
Employee related costs	2		115 487	122 709	134 415	138 477	138 439	138 439	138 439	168 688	176 023	183 543
Remuneration of councillors			5 852	5 872	6 195	6 340	6 340	6 340	6 340	6 796	7 109	7 428
Bulk purchases - electricity	2		766	329	456	200	300	300	300	-	-	-
Inventory consumed	8		56 358	50 561	52 978	62 321	60 457	60 457	60 457	47 075	45 675	46 545
Debt impairment	3		67	67	76	100	100	100	100	-	-	-
Depreciation and amortisation			3 831	3 732	3 920	3 654	3 654	3 654	3 654	3 681	3 752	3 876
Interest			3 448	3 492	3 006	2 753	2 753	2 753	2 753	2 422	2 447	2 473
Contracted services			17 582	23 797	23 877	30 074	34 373	34 373	34 373	38 158	32 287	33 663
Transfers and subsidies			680	1 393	1 159	-	1 200	1 200	1 200	-	-	-
Irrecoverable debts written off			-	-	-	-	-	-	-	-	-	-
Operational costs			30 376	31 858	29 441	32 672	34 673	34 673	34 673	35 962	38 157	40 048
Losses on disposal of Assets			322	807	611	-	-	-	-	-	-	-
Other Losses			6 101	-	-	220	220	220	220	276	276	276
Total Expenditure			240 871	244 617	256 134	276 811	282 509	282 509	282 509	303 058	305 726	317 852
Surplus/(Deficit)			10 792	23 276	11 963	(3 331)	(1 954)	(1 954)	(1 954)	-	0	0
Transfers and subsidies - capital (monetary allocations)	6		2 886	1 116	1 219	500	2 642	2 642	2 642	2 700	500	-
Transfers and subsidies - capital (in-kind)	6		667	980	85	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Income Tax			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0

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TABLE A5 – Capital Expenditure Budget by Vote and Funding

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	137	580	-	654	654	654	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	367	-	4 536	4 536	4 536	1 750	28 700	-
Capital multi-year expenditure sub-total	7	-	137	946	-	5 191	5 191	5 191	1 750	28 700	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		45	262	13	30	30	30	30	15	5	10
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		249	1 707	887	1 339	2 081	2 081	2 081	2 034	1 675	520
Vote 4 - Finance		74	476	3	20	30	30	30	30	15	15
Vote 5 - Community Services		4 668	6 955	5 821	4 966	8 233	8 233	8 233	7 676	2 583	2 075
Capital single-year expenditure sub-total		5 036	9 400	6 724	6 355	10 373	10 373	10 373	9 755	4 278	2 620
Total Capital Expenditure - Vote		5 036	9 537	7 671	6 355	15 564	15 564	15 564	11 505	32 978	2 620
Capital Expenditure - Functional											
Governance and administration		368	2 582	1 477	1 359	2 765	2 765	2 765	2 064	1 690	535
Executive and council		45	102	-	-	-	-	-	-	-	-
Finance and administration		323	2 321	1 477	1 359	2 765	2 765	2 765	2 064	1 690	535
Internal audit		-	160	-	-	-	-	-	-	-	-
Community and public safety		3 997	6 539	5 752	4 969	8 227	8 227	8 227	7 445	2 510	1 815
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		340	613	1 743	920	1 254	1 254	1 254	1 315	610	410
Public safety		3 657	5 474	3 953	4 000	6 932	6 932	6 932	5 600	1 850	1 400
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	451	56	40	40	40	40	530	50	5
Economic and environmental services		4	416	75	36	36	36	36	496	278	270
Planning and development		-	-	13	30	30	30	30	15	5	10
Road transport		-	358	-	-	-	-	-	-	-	-
Environmental protection		4	58	62	6	6	6	6	481	273	260
Trading services		668	-	367	-	4 536	4 536	4 536	1 500	28 500	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		668	-	367	-	4 536	4 536	4 536	1 500	28 500	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	5 036	9 537	7 671	6 355	15 564	15 564	15 564	11 505	32 978	2 620
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		2 886	1 116	1 219	500	2 642	2 642	2 642	2 700	500	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2 886	1 116	1 219	500	2 642	2 642	2 642	2 700	500	-
Borrowing	6	-	2 948	367	-	4 536	4 536	4 536	1 500	28 500	-
Internally generated funds		2 151	5 474	6 085	5 855	8 386	8 386	8 386	7 305	3 978	2 620
Total Capital Funding	7	5 036	9 537	7 671	6 355	15 564	15 564	15 564	11 505	32 978	2 620

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG A22
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TABLE A6 – Budget Position

DC3 Overberg - Table A6 Budgeted Financial Position

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
ASSETS												
Current assets												
Cash and cash equivalents			56 076	44 932	87 936	35 691	71 525	71 525	71 525	66 290	62 671	64 394
Trade and other receivables from exchange transactions	1		6 413	16 626	5 485	4 551	5 485	5 485	5 485	5 485	5 485	5 485
Receivables from non-exchange transactions	1		516	534	548	534	548	548	548	548	548	548
Current portion of non-current receivables			2 052	1 931	1 863	2 154	2 007	2 007	2 007	2 168	2 341	2 528
Inventory	2		1 150	1 873	1 571	1 873	1 571	1 571	1 571	1 571	1 571	1 571
VAT			12 491	11 982	526	5 975	526	526	526	526	526	526
Other current assets			-	-	-	-	-	-	-	-	-	-
Total current assets			78 697	77 878	97 929	50 777	81 662	81 662	81 662	76 587	73 142	75 052
Non current assets												
Investments			-	-	-	-	-	-	-	-	-	-
Investment property			12 811	12 797	12 797	12 769	12 783	12 783	12 783	12 769	12 754	12 738
Property, plant and equipment	3		66 895	71 444	74 587	86 033	86 514	86 514	86 514	93 981	123 251	121 891
Biological assets			-	-	-	-	-	-	-	-	-	-
Living and non-living resources			-	-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-	-
Intangible assets			12	8	5	3	3	3	3	373	344	464
Trade and other receivables from exchange transactions			-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions			22 932	22 192	20 297	24 800	21 356	21 356	21 356	22 424	23 545	24 722
Other non-current assets			-	-	-	-	-	-	-	-	-	-
Total non current assets			102 650	106 441	107 685	123 605	120 655	120 655	120 655	129 546	159 893	159 815
TOTAL ASSETS			181 348	184 319	205 614	174 382	202 317	202 317	202 317	206 134	233 035	234 867
LIABILITIES												
Current liabilities												
Bank overdraft			-	-	-	-	-	-	-	-	-	-
Financial liabilities			3 296	4 631	5 365	4 706	4 706	4 706	4 706	5 291	3 000	3 000
Consumer deposits			8	8	8	8	8	8	8	8	8	8
Trade and other payables from exchange transactions	4		18 904	4 901	22 968	5 019	6 736	6 736	6 736	6 736	6 736	6 736
Trade and other payables from non-exchange transactions	5		5 666	3 273	-	446	13 478	13 478	13 478	13 478	13 478	13 478
Provision			14 313	14 243	16 069	16 035	17 033	17 033	17 033	18 055	19 139	20 287
VAT			-	-	-	-	-	-	-	-	-	-
Other current liabilities			-	-	-	-	-	-	-	-	-	-
Total current liabilities			42 188	27 056	44 410	26 214	41 961	41 961	41 961	43 568	42 360	43 509
Non current liabilities												
Financial liabilities	6		18 916	16 589	11 225	6 519	6 519	6 519	6 519	2 727	26 850	23 850
Provision	7		58 752	53 810	49 849	61 168	53 018	53 018	53 018	56 319	59 806	63 489
Long term portion of trade payables			-	-	-	-	-	-	-	-	-	-
Other non-current liabilities			-	-	-	-	-	-	-	-	-	-
Total non current liabilities			77 668	70 399	61 074	67 687	59 537	59 537	59 537	59 047	86 656	87 339
TOTAL LIABILITIES			119 856	97 455	105 484	93 901	101 498	101 498	101 498	102 615	129 016	130 848
NET ASSETS			61 492	86 863	100 131	80 481	100 819	100 819	100 819	103 519	104 019	104 019
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	8		56 503	73 863	79 131	67 481	79 819	79 819	79 819	82 519	83 019	83 019
Reserves and funds	9		4 989	13 000	21 000	13 000	21 000	21 000	21 000	21 000	21 000	21 000
Other			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10		61 492	86 863	100 131	80 481	100 819	100 819	100 819	103 519	104 019	104 019

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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24 MAY 2024

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TABLE A7 – Budget Cash flows

DC3 Overberg - Table A7 Budgeted Cash Flows

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												

TABLE A8 – Cash back reserves/accumulated surplus provision.

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

DCS Overberg - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and Investments available											
Cash/cash equivalents at the year end	1	56 076	44 932	87 936	35 691	71 525	71 525	71 525	66 290	62 671	64 394
Other current investments > 90 days		0	0	0	—	(0)	(0)	(0)	0	0	0
Non current investments	1	—	—	—	—	—	—	—	—	—	—
Cash and Investments available:		56 076	44 932	87 936	35 691	71 525	71 525	71 525	66 290	62 671	64 394
Application of cash and investments											
Unspent conditional transfers		5 666	3 273	16 232	446	13 478	13 478	13 478	13 478	13 478	13 478
Unspent borrowing		4 912	4 912	4 548	112	—	—	—	—	—	—
Statutory requirements	2	—	—	—	—	—	—	—	—	—	—
Other working capital requirements	3	(25 078)	(27 411)	(22 218)	(31 591)	(25 263)	(25 263)	(25 263)	(26 357)	(27 718)	(29 133)
Other provisions		1 804	2 567	3 772	4 267	5 300	5 300	5 300	7 100	8 900	10 700
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	4 989	13 000	21 000	13 000	21 000	21 000	21 000	21 000	21 000	21 000
Total Application of cash and investments:		(7 707)	(3 659)	23 334	(13 766)	14 514	14 514	14 514	15 220	15 659	16 044
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Ben		63 782	48 591	64 602	49 458	57 011	57 011	57 011	51 070	47 012	48 350
Creditors transferred to Debt Relief - Non-Current portion		—	—	—	—	—	—	—	—	—	—
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Ben		63 782	48 591	64 602	49 458	57 011	57 011	57 011	51 070	47 012	48 350

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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TABLE A9 – Asset Management

DC3 Overberg - Table A9 Asset Management

CPS Overview - Table A: Asset Management										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	4 662	4 925	5 883	2 630	5 922	5 922	5 090	800	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	160	160	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	160	160	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	300	300	250	-	-
Housing		2 298	55	-	-	10	10	-	-	-
Other Assets		2 298	55	-	-	310	310	250	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	400	-	-
Intangible Assets		-	-	-	-	-	-	400	-	-
Computer Equipment		78	137	520	-	112	112	180	-	-
Furniture and Office Equipment		95	174	65	30	30	30	-	-	-
Machinery and Equipment		590	1 047	1 346	100	1 696	1 696	600	300	-
Transport Assets		934	3 512	3 952	2 500	3 614	3 614	3 660	500	-
Land		668	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	206	3 755	849	2 155	2 826	2 826	2 340	1 388	1 650
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	250	250
Other Assets		-	-	-	-	-	-	-	250	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		171	136	341	264	264	264	-	-	-
Furniture and Office Equipment		35	2 898	394	991	1 101	1 101	435	333	300
Machinery and Equipment		-	321	24	900	934	934	105	105	100
Transport Assets		-	400	90	-	527	527	1 800	700	1 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

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Total Upgrading of Existing Assets	6	169	858	939	1 570	6 816	6 816	4 075	30 790	970
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	150	150	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	367	-	4 536	4 536	1 500	28 500	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	367	-	4 536	4 536	1 650	28 650	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	44	320	520	520	30	25	250	250
Housing	169	316	528	220	460	460	250	200	-	-
Other Assets	169	316	572	540	980	980	280	225	250	250
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	150
Intangible Assets	-	-	-	-	-	-	-	-	-	150
Computer Equipment	-	-	-	530	800	800	1 260	250	250	250
Furniture and Office Equipment	-	38	-	-	-	-	200	1 300	-	-
Machinery and Equipment	-	503	-	-	-	-	285	115	20	20
Transport Assets	-	-	-	500	500	500	400	250	300	300
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Matrue	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	5 036	9 537	7 671	6 355	15 564	15 564	11 505	32 978	2 620
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	150	150	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	160	160	-	-	-	-
Solid Waste Infrastructure	-	-	367	-	4 536	4 536	1 500	28 500	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	367	-	4 696	4 696	1 650	28 650	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	44	320	820	820	280	25	250	250
Housing	2 466	371	528	220	470	470	250	450	250	250
Other Assets	2 466	371	572	540	1 290	1 290	530	475	500	500
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	400	-	150	150
Intangible Assets	-	-	-	-	-	-	400	-	150	150
Computer Equipment	249	274	861	794	1 176	1 176	1 440	250	250	250
Furniture and Office Equipment	129	3 110	460	1 021	1 131	1 131	635	1 633	300	300
Machinery and Equipment	590	1 871	1 370	1 000	2 630	2 630	990	520	120	120
Transport Assets	934	3 912	4 042	3 000	4 641	4 641	5 860	1 450	1 300	1 300
Land	668	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Matrue	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		5 036	9 537	7 671	6 355	15 564	15 564	11 505	32 978	2 620

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26 LONG STREET / PRIVATE BAG X22
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24 MAY 2024

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ASSET REGISTER SUMMARY - PPE (WDV)		5	79 718	84 249	87 388	98 805	99 299	99 299	107 123	136 348	135 093
Roads Infrastructure			1 406	1 370	1 017	1 370	1 017	1 017	1 017	1 017	1 017
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			191	186	138	186	138	138	288	438	438
Water Supply Infrastructure			2 041	2 023	1 502	2 023	1 502	1 502	1 502	1 502	1 502
Sanitation Infrastructure			1 380	1 344	998	1 344	1 158	1 158	1 158	1 158	1 158
Solid Waste Infrastructure			25 026	24 240	25 000	29 124	29 254	29 254	30 472	58 685	58 393
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			30 044	29 162	28 656	34 046	33 070	33 070	34 438	62 801	62 509
Community Assets			11	11	10	11	10	10	10	10	10
Heritage Assets			-	-	-	-	-	-	-	-	-
Investment properties			12 811	12 797	12 797	12 769	12 783	12 783	12 769	12 754	12 738
Other Assets			12 265	11 659	11 921	11 896	12 791	12 791	12 901	12 956	13 036
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			12	8	5	3	3	3	373	344	464
Computer Equipment			1 402	1 334	1 923	1 770	2 602	2 602	3 545	3 298	3 050
Furniture and Office Equipment			2 313	4 439	4 055	4 965	4 705	4 705	4 858	5 996	5 786
Machinery and Equipment			3 200	4 807	5 610	9 384	8 207	8 207	9 165	9 652	9 736
Transport Assets			12 660	15 032	17 413	18 981	20 129	20 129	24 064	23 539	22 764
Land			4 999	4 999	4 999	4 999	4 999	4 999	4 999	4 999	4 999
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	79 718	84 249	87 388	98 805	99 299	99 299	107 123	136 348	135 093
EXPENDITURE OTHER ITEMS			13 155	13 796	13 653	13 122	12 170	12 170	13 944	14 812	15 176
Depreciation		7	3 831	3 732	3 920	3 654	3 654	3 654	3 681	3 752	3 876
Repairs and Maintenance by Asset Class		3	9 324	10 063	9 733	9 468	8 516	8 516	10 263	11 060	11 301
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	137	137	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	6 500	6 000	6 000	6 396	6 896	6 996
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	6 500	6 137	6 137	6 396	6 896	6 996
Community Facilities			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	872	991	991	1 430	1 498	1 538
Housing			5 414	7 403	7 442	70	70	70	5	5	5
Other Assets			5 414	7 403	7 442	942	1 061	1 061	1 435	1 503	1 543
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	4	4	-	-	-
Machinery and Equipment			905	726	352	916	655	655	533	577	573
Transport Assets			3 005	1 934	1 940	1 110	660	660	1 899	2 084	2 189
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			13 155	13 796	13 653	13 122	12 170	12 170	13 944	14 812	15 176
Renewal and upgrading of Existing Assets as % of total capex			7.4%	48.4%	23.3%	58.6%	62.0%	62.0%	55.8%	97.6%	100.0%
Renewal and upgrading of Existing Assets as % of deprec			9.8%	123.6%	45.6%	102.0%	263.9%	263.9%	174.3%	857.5%	67.6%
R&M as a % of PPE & Investment Property			11.7%	11.9%	11.1%	9.6%	8.6%	8.6%	9.6%	8.1%	8.4%
Renewal and upgrading and R&M as a % of PPE and Investment Property			12.2%	17.4%	13.2%	13.4%	18.3%	18.3%	15.6%	31.8%	10.3%

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TABLE A10 – Service Delivery Measurement

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

PART 2 – SUPPORTING DOCUMENTATION

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24 MAY 2024

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1. Overview of Annual Budget Process

1.1 Political oversight of the budget process

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

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

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

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

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

The IDP and Budget time schedule of the 2024/2025 budget cycle was approved by Council in August 2023, 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 2023/24 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

1.4 Process for consultation with each group of stakeholders and outcomes

Following the tabling of the draft budget on 25 March 2024, local input was solicited via notices published in all major newspapers across the region. while the budget was also be placed on the municipal website at www.odm.org.za.

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

1.5 Stakeholders involved in consultations.

The tabled budget was 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 2024, local input was solicited via notices published in all major newspapers across the region while the budget will also be placed on the municipal website at www.odm.org.za.

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 2024/2025), advertisements were placed in the local newspapers across the region and the municipal website and social media. The information relating to the budget documentation was displayed at the notice boards in the municipal offices, Thusong centres and libraries in the district.

In compliance with S 22 of the MFMA, the Budget documentation was published on the municipality's website following the tabling thereof at Council on 25 March 2024 and the approval thereof on 24 May 2024.

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2. Overview of Alignment of budget to IDP

- **The Vision of the Municipality**

The Municipality's long-term vision:

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

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24 MAY 2024

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- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

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

The five strategic outcomes are:

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

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 26 February 2024, 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 and Indicators

KEY FINANCIAL INDICATORS AND RATIOS

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

(a) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- Revenue for each vote - SA 26
- Revenue for each source - SA 25

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26 LONG STREET / PRIVATE BAG 122
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24 MAY 2024

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4. Overview of Budget related Policies

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

Policies are available on the website as last reviewed and approved by Council and hard copies will be provided on request. Policies will be table to Council when the final budget is considered on 24 May 2024.

Budget Checklist

*This budget does **not** result in a deficit - **YES (Balanced Budget)***

*This budget is regarded as a funded budget if the budget assumptions realized- **YES (A8-Cashback by accumulated reserves)***

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

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

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

*This employee cost in this budget was calculated in accordance with the Wage agreement and did not consider any intention to apply for an exemption thereof – **NO, Unofficial notification had been received that final negotiations will only continue as from July 2024, after the elections .***

5. Overview of Budget Assumptions

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Expenditure

Salaries and Allowances

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Wage negotiations are not yet finalised between the Unions and the South African Local Government Association, and the municipality budgeted for 1.5% notch and medical fund increase. Taking the projected CPI figures (current year and projections for 2024) with National Treasury's Budget Circular 128 guidelines into account, a 5.5% projection for annual increments had been provided.

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

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 2024/2025 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles.

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

Repairs and Maintenance

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

Capital costs.

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

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24 MAY 2024

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Revenue

Grants

- ▶ It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2024/2025 financial year.
- ▶ Additional Revenue Assumptions
 - Sale of investment properties = R 9 900 000
 - Interest on Current Deposito Accounts = R 7 600 000
 - Roads Agency Function = R13 825 039
 - Fire Services (B-Muni's) = R 5 242 556
 - Resort Semi Permanent = R13 700 000
 - Landfill site (KWK) (Muni's and Private) = R14 950 000

Total Operating Results

ODM aims to move to a net R0 budget during the 2024/25 year, however it becomes more challenging as time passes. New revenue streams, more allocations for functions from NT and PT and sustainable cost reflective tariffs are required to remain sustainable.

6. Overview of Budget Funding

Summary

The operating budget for 2024/2025 will be financed as follows:

Income and Expenditure type (Excluding Roads)

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SUMMARY INCOME & EXPENDITURE 2024/2025 MTREF EXCLUDING ROADS AGENCY

Revenue by Source	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Service charges - Electricity	R 200 000.00	R 800 000.00	R -	R -	R -
Service charges - Water	R -	R 35 000.00	R -	R -	R -
Service charges - Waste Water Management	R 600 000.00	R 900 000.00	R 220 000.00	R 220 000.00	R 220 000.00
Service charges - Waste Management	R 15 000 000.00	R 14 300 000.00	R 14 950 000.00	R 15 250 000.00	R 15 600 000.00
Sale of Goods and Rendering of Services	R 9 223 046.00	R 9 895 546.00	R 10 504 056.00	R 12 764 392.00	R 14 984 943.00
Agency services	R 12 769 565.00	R 12 845 148.96	R 13 825 039.00	R 13 950 699.00	R 14 425 155.00
Interest earned from Receivables	R 50 000.00	R 270 000.00	R 300 000.00	R 300 000.00	R 300 000.00
Interest earned from Current and Non Current Assets	R 4 000 000.00	R 7 300 000.00	R 7 600 000.00	R 7 500 000.00	R 8 000 000.00
Rental from Fixed Assets	R 13 825 000.00	R 13 844 000.00	R 14 062 000.00	R 14 164 520.00	R 14 467 191.20
Licence and permits	R 1 000 000.00	R 700 000.00	R 1 250 000.00	R 1 250 000.00	R 1 500 000.00
Operational Revenue	R 422 700.00	R 1 163 810.00	R 1 160 533.00	R 1 206 133.00	R 1 252 360.72
Transfer and subsidies - Operational	R 92 013 927.00	R 94 125 824.00	R 96 796 255.00	R 94 926 428.00	R 96 555 005.00
Transfers and subsidies - Capital	R 500 000.00	R 2 642 283.00	R 2 700 000.00	R 500 000.00	R -
Gains on disposal of Assets	R 2 000 000.00	R 2 000 000.00	R 9 900 000.00	R 10 500 000.00	R 12 306 300.00
	R 151 604 238.00	R 160 821 611.96	R 173 267 883.00	R 172 532 172.00	R 179 610 954.92
Expenditure by Type	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Employee related costs	R 88 052 327.00	R 87 934 317.00	R 95 963 089.00	R 100 299 914.50	R 104 753 003.24
Remuneration of councillors	R 6 339 757.00	R 6 339 757.00	R 6 795 959.00	R 7 108 575.00	R 7 428 462.00
Bulk purchases - electricity	R 200 000.00	R 300 000.00	R -	R -	R -
Inventory consumed	R 4 790 200.00	R 5 335 602.00	R 5 257 900.00	R 5 670 664.00	R 6 013 873.84
Debt impairment	R 100 000.00	R 100 000.00	R -	R -	R -
Depreciation and amortisation	R 3 653 586.00	R 3 653 586.00	R 3 680 586.00	R 3 752 411.00	R 3 875 545.50
Interest	R 2 433 186.00	R 2 433 186.00	R 2 117 236.00	R 2 141 836.00	R 2 167 912.00
Contracted services	R 26 973 918.00	R 29 073 031.00	R 33 278 214.00	R 27 704 699.00	R 28 873 917.18
Transfers and grants	R -	R 1 200 000.00	R -	R -	R -
Operational costs	R 21 892 586.00	R 23 764 121.33	R 23 474 899.00	R 25 354 072.50	R 26 498 241.16
	R 154 435 560.00	R 160 133 600.33	R 170 567 883.00	R 172 032 172.00	R 179 610 954.92
Surplus/(Deficit)	R -2 831 322.00	R 688 011.63	R 2 700 000.00	R 500 000.00	R -

Income and Expenditure type (Roads)

SUMMARY INCOME & EXPENDITURE 2023/2024 MTREF ROADS AGENCY

Revenue by Source	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Sale of Goods and Rendering of Services	R -	R -	R 132 489 955.00	R 133 694 196.00	R 138 241 071.00
Transfer and subsidies - Operational	R 122 375 000.00	R 122 375 000.00	R -	R -	R -
	R 122 375 000.00	R 122 375 000.00	R 132 489 955.00	R 133 694 196.00	R 138 241 071.00
Expenditure by Type	Original Budget 2023/24	Adjustment Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26	Original Budget 2026/27
Employee related costs	R 50 425 000.00	R 50 505 000.00	R 72 725 055.00	R 75 722 861.00	R 78 790 399.00
Inventory consumed	R 57 531 000.00	R 55 121 000.00	R 41 816 873.00	R 40 004 458.00	R 40 531 218.00
Interest	R 320 000.00	R 320 000.00	R 305 000.00	R 305 000.00	R 305 000.00
Contracted services	R 3 100 000.00	R 5 300 000.00	R 4 680 000.00	R 4 582 800.00	R 4 788 768.00
Operational costs	R 10 779 000.00	R 10 909 000.00	R 12 687 027.00	R 12 803 077.00	R 13 549 686.00
Other Losses	R 220 000.00	R 220 000.00	R 276 000.00	R 276 000.00	R 276 000.00
	R 122 375 000.00	R 122 375 000.00	R 132 489 955.00	R 133 694 196.00	R 138 241 071.00
Surplus/(Deficit)	R -	R -	R -	R -	R -

The capital programme for 2024/2025 will be financed as follows:

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 304 500.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 2 700 000.00
Private Contributions	5	R -
TOTAL		R 11 504 500.00

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 surplus of the budget will currently steer the municipality to 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

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280
 24 MAY 2024

Investments

Particulars of monetary investments as of 30 April 2024

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MONTHLY INVESTMENT REPORT						
OVERBERG DISTRICT MUNICIPALITY						
REPORTING MONTH: April 2024						
Apr 24		Account number	INSTITUTION	Actual date	Balance as at 30 April 2024	Interest earned
						Rate
Overberg District Municipality						
NEDBANK Call Account		037881714042	NEDBANK		R 2 579 340.15	8.15%
Absa Investment Tracker (Main)		9358892970	ABSA BANK		R 34 012 339.49	8.90%
Absa Investment Tracker (Special)		9374585345	ABSA BANK		R 30 335 534.94	8.90%
NEDBANK Call Account (REHAB)		037881183454	NEDBANK		R 4 947 898.71	8.15%
NEDBANK Call Account (CRRF)		037881185767	NEDBANK		R 3 784 675.10	8.15%
Total for Investments					R 75 659 788.39	
Cheque Account		178 000 006 2	Absa Bank		R 88 185.64	0.00%
Primary Bank Account		1176524496	Nedbank		R 2 887 472.48	0.00%
Total for Bank Accounts					R 2 975 658.12	0.00%
TOTAL					R 78 635 446.51	0.00%

Planned proceeds of sale of assets

The municipality budgeted for gains in 2024/2025 as revenue for municipal property that will be sold.

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

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

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

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

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

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



24 MAY 2024

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National Grants					
	Analyses of Equitable share	2023/24	2024/25	2025/26	2026/27
	Institutional component	18 498 000	19 213 055	17 909 801	15 677 383
31%	Community Service - Health	2 690 180	2 819 202	2 951 704	3 087 483
69%	Communit Service - Fire	5 987 820	6 274 998	6 569 923	6 872 139
		8 678 000	9 094 200	9 521 627	9 959 622
	RSC Levy	57 261 000	58 337 000	60 638 000	63 252 000
	TOTAL ES	84 437 000	86 644 255	88 069 429	88 889 005
	RRAMS	2 846 000	2 974 000	3 107 000	3 249 000
	FMG	1 000 000	1 000 000	1 000 000	1 200 000
	EPWP	1 192 000	1 265 000	-	-
	MSIG	-	1 106 000	1 457 000	2 406 000
	TOTAL DORA ALLOCATIONS	89 475 000	92 989 255	93 633 429	95 744 005

Provincial Grants

LOCAL GOVERNMENT 2024/25 MTEF ALLOCATIONS			
	2024/25 Allocation (R'000)	2025/26 Allocation (R'000)	2026/27 Allocation (R'000)
Overberg District Municipality (DC3)			
Municipal Allocations from Provincial Departments			
Vote 3 - Provincial Treasury	2 750	-	-
Western Cape Financial Management Capability Grant	2 750	-	-
Vote 4 - Police Oversight and Community Safety	1 000	1 000	1 030
Safety Initiative Implementation - Whole of Society Approach (WOSA)	1 000	1 000	1 030
Vote 14 - Local Government	2 757	557	57
Municipal Water Resilience Grant	1 200	-	-
Fire Service Capacity Building Grant	1 500	500	-
Community Development Workers (CDW) Operational Support Grant	57	57	57
Total Transfers from Provincial Departments	6 507	1 557	1 087

Capital Budget

A total of R2 700 000 was obtained from grant funding for capital acquisitions for the 2024/2025 financial year.

FUNDING ASSESSMENT FOR 2024/2025

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

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



24 MAY 2024

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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

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



24 MAY 2024

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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 30 April 2024 R77 398 223. (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 30 April 2024:

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R7 428 136
External Loans unspent	R849 240
1 (one) Month Operational Expenditure	R16 263 011
Provisions	R5 597 899
Capital Replacement reserve	R2 711 580
Loan repayments	R1 870 387
Commitments	R4 008 160
Total Liquidity Requirement	R38 728 412
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R75 659 788
Capital Replacement reserve Fund	-R3 784 675
VAT Refund (ABSA Deposit plus)	-R30 335 535
Rehabilitation provision (KWK)	-R4 947 899
Balance of Investments	R36 591 680
Cash book - Bank Balance	R2 887 472
Equitable share received in advance	-R14 072 833
Roads Invoice claim April 2024	R10 867 591
Consumer Debtors (current – 60 days)	R 5 347 998
Public Works Fire Account	R 1 204 305
Swellendam Roads project (Hermatige Road)	R 72 412
Total Liquidity Available	R42 826 213
Liquidity Shortfall(-)/Liquidity Surplus	R4 097 802

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7260



24 MAY 2024

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(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 or fire services rendered to the local municipalities.

(d) Surplus/deficit excluding depreciation offsets.

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

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.

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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24 MAY 2024

(f) Cash receipts % of ratepayer and other revenue

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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.

Billing for ODM consist of rentals at the resorts, fire services rendered and 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

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



24 MAY 2024

(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.

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The capital budget for 2024/25 have been focussed on service delivery capital acquisitions, vehicles, and vehicle upgrades/refurbishments, general ICT and security related assets and Office equipment, hence projects to ensure the safety and sustainability of rendering services. These include additions to infrastructure, machinery, and equipment to ensure the continuation of the administration and service delivery.

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. Loan funding will be utilized at Karwyderskraal for the capital expenditure as listed in the (2024/2025) capital project plan for solid waste.

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

The purpose of this measurement is mainly to ensure that all available transfers from other government (national, provincial or district municipalities) have been included in the municipal budget, or that the transfer/grant budgets do not exceed available funds. A

percentage less than 100 per cent could indicate that all Division of Revenue Bill (DORA Bill), provincial transfers or district transfers have not been budgeted and should be immediately reviewed.

The transfers/grants as per Division of Revenue Bill (DORA Bill) (100%) have been included in the revenue budget 2024/2025.

(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.

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

24 MAY 2024

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

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

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The budgeted amount for Repairs and Maintenance amounts to **R 10 263 211** (Schedule A9) which ODM budget to spend on own assets which equates to **6%** of Total Expenditure of R170 567 883 (excluding Roads). The Repair and Maintenance which the Roads Division is spending on Provincial Assets is not considered.

(m) Asset renewal/rehabilitation expenditure level

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

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

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

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

(o) Financial Position Budget

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

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

24 MAY 2024

(p) Cash Flow Budget

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

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(q) Summary

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

7. Expenditure on allocations and Grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

National Grants				
Analyses of Equitable share	2023/24	2024/25	2025/26	2026/27
Infrastructure Component	18 498 000	19 213 055	17 908 801	15 677 383
Community Service - Health	2 690 180	2 819 202	2 951 704	3 087 483
Community Service - Fire	5 987 820	6 274 998	6 569 923	6 872 139
	8 678 000	9 094 200	9 521 627	9 959 622
RSC Levy	57 261 000	58 337 000	60 638 000	63 252 000
TOTAL ES	84 437 000	86 644 255	88 089 429	88 289 005
RRAMS	2 846 000	2 974 000	3 107 000	3 249 000
FMG	1 000 000	1 000 000	1 000 000	1 200 000
EPWP	1 192 000	1 265 000	-	-
MSIG	-	1 106 000	1 457 000	2 406 000
TOTAL DORA ALLOCATIONS	89 475 000	92 989 255	93 633 429	95 744 005

LOCAL GOVERNMENT 2024/25 MTEF ALLOCATIONS			
	2024/25 Allocation (R'000)	2025/26 Allocation (R'000)	2026/27 Allocation (R'000)
Overberg District Municipality (DC3)			
Municipal Allocations from Provincial Departments			
Vote 3 - Provincial Treasury	2 750	-	-
Western Cape Financial Management Capability Grant	2 750	-	-
Vote 4 - Police Oversight and Community Safety	1 000	1 000	1 030
Safety Initiative Implementation - Whole of Society Approach (WOSA)	1 000	1 000	1 030
Vote 14 - Local Government	2 757	557	57
Municipal Water Resilience Grant	1 200	-	-
Fire Service Capacity Building Grant	1 500	500	-
Community Development Workers (CDW) Operational Support Grant	57	57	57
Total Transfers from Provincial Departments	6 507	1 557	1 087

Project Description	GRANT Allocation by PT: 2024/25	Co funding ODM 2024/25	TOTAL PROJECT COST 2024/25
Financial System Migration towards Web & Automation	R 500,000	R1 011 721	R 1 511 721
Revenue Enhancement and Optimisation: Municipal Health Services	R 1,000,000	R685 000	R 1 685 000
Revenue Enhancement: Collaborator Enhancement	R 300,000	R200 000	R500 000
Revenue Enhancement: Feasible study for the establishment of a crematorium	R 200,000	R50 000	R250 000
Revenue Enhancement: Feasible study in respects of transfer of Holiday Homes	R 750,000	R750 000	R 1 500 000
TOTAL	R 2 750 000	R2 696 721	R5 446 721

Capital Budget

A total of R2 700 000 was obtained from grant funding for capital acquisitions for the 2024/2025 financial year.

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

8. Allocations and Grants made by the municipality.

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

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



24 MAY 2024

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9. Councillor member allowances and employee benefits

Allowances and employee benefits budgeted preliminary for 2024/2025:

Councillors

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

Senior Managers of the Municipality

- Salary
- Allowances for transport
- Contributions
- Performance Bonuses

Other Employees

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

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



24 MAY 2024

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Costs to Municipality budgeted:

Councillors

• Speaker (1)	R 462 090
• Executive Mayor (1)	R 1 002 655
• Deputy Executive Mayor (1)	R 811 522
• Executive Committee (3)	R 1 614 686

- Other Councillors (14) R 2 905 006
- R 6 795 959**

Senior Managers

- Municipal Manager R 1 620 871
- Chief Financial Officer R 1 286 035
- Director: Corporate Services R 1 261 216
- Director: Community Services R 1 283 147
- R 5 451 269**

Number of Councillors 23

Number of personnel positions **490 in Total (SA 24)**

Positions filled:

- **Executive Directors** **4**
- **Senior Managers** **9**
- **Other Managers and Professionals** **19**
- **Technical Staff** **65**
- **Semi-Skilled** **161**
- **Other staff members** **124**
- **Vacancies** **108**

Total Funded Positions **406**

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



24 MAY 2024

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10. Monthly targets for revenue, expenditure and cash flow

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

11. Budget and SDBIP implementation plans

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

12. Contracts having future budgetary implications.

Loan agreement with Standard Bank to the value of R 28 million for the construction of the regional landfill site at Karwyderskraal – Outstanding balance on 30 April 2024 - R11 834 111.25

13. Capital expenditure details

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

14. Legislation compliance status

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

15. Other supporting documents

BUDGET FRAMEWORK AND PRINCIPLES – 2024/25 MTREF - December 2023
Guidelines from Budget Office to User Departments
Budget office advised CFO that a Zero-based budget approach be followed for the 2024/25 MTREF budget preparation.

Approach is In line with ODM Budget policy.

9.2.1. Basis of Calculation

- 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

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG 422
BREDASDORP 7280



24 MAY 2024

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- b. Own revenue
- ▶ 3. Provision for fixed costs
 - a. Employee related costs
 - b. Depreciation
 - c. Finance costs
 - d. Contractual commitments
- ▶ 4. Provision for variable cost
 - a. Detailed motivations
 - b. Prioritize according to greatest need.
- ▶ 5. Maintenance projects
 - a. Preventative
 - b. Corrective
- ▶ 6. Capital Budget
 - a. Capital projects
 - b. Major capital items – Asset register
 - c. Expensed minor capital items - Inventory.
- ▶ 7. Budget according to SCM Commodities
- ▶ 8. Ensure mSCOA alignment with 7
- ▶ 9. **NO budget deficit as regulated (BALANCED BUDGET)**
- ▶ 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).

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



24 MAY 2024

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16. Municipal Manager Quality Certification

Municipal Manager's quality certificate

I R. Bosman, Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documents have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name Richardus Gerhardus Bosman

Municipal Manager of the Overberg District Municipality

Signature 

Date 24 MAY 2024

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG 122
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 24 MAY 2024
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SECTION B – BUDGET

1. Operating Budget

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	286	278	711	200	800	800	800	-	-	-
Service charges - Water	2	-	-	35	-	35	35	35	-	-	-
Service charges - Waste Water Management	2	-	-	704	600	900	900	900	220	220	220
Service charges - Waste Management	2	11 844	9 812	10 884	15 000	14 300	14 300	14 300	14 950	15 250	15 600
Sale of Goods and Rendering of Services		6 595	7 464	9 116	9 223	9 896	9 896	9 896	142 994	146 459	153 226
Agency services		11 343	11 501	12 006	12 770	12 845	12 845	12 845	13 825	13 951	14 425
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	50	270	270	270	300	300	300
Interest earned from Current and Non Current Assets		2 287	2 558	5 904	4 000	7 300	7 300	7 300	7 600	7 500	8 000
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 856	12 458	12 849	13 825	13 844	13 844	13 844	14 062	14 165	14 467
Licence and permits		230	225	746	1 000	700	700	700	1 250	1 250	1 500
Operational Revenue		625	361	819	423	1 164	1 164	1 164	1 161	1 206	1 252
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		205 928	202 470	206 478	214 389	216 501	216 501	216 501	96 796	94 926	96 555
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 215	691	-	-	-	-	-	-	-
Gains on disposal of Assets		-	11 724	-	2 000	2 000	2 000	2 000	9 900	10 500	12 306
Other Gains		669	5 827	7 154	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		251 663	267 893	268 097	273 479	280 554	280 554	280 554	303 058	305 726	317 852
Expenditure											
Employee related costs	2	115 487	122 709	134 415	138 477	138 439	138 439	138 439	168 688	176 023	183 543
Remuneration of councillors		5 852	5 872	6 195	6 340	6 340	6 340	6 340	6 796	7 109	7 428
Bulk purchases - electricity	2	766	329	456	200	300	300	300	-	-	-
Inventory consumed	8	56 358	50 561	52 978	62 321	60 457	60 457	60 457	47 075	45 675	46 545
Debt impairment	3	67	67	76	100	100	100	100	-	-	-
Depreciation and amortisation		3 831	3 732	3 920	3 654	3 654	3 654	3 654	3 681	3 752	3 876
Interest		3 448	3 492	3 006	2 753	2 753	2 753	2 753	2 422	2 447	2 473
Contracted services		17 582	23 797	23 877	30 074	34 373	34 373	34 373	38 158	32 287	33 663
Transfers and subsidies		680	1 393	1 159	-	1 200	1 200	1 200	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		30 376	31 858	28 441	32 672	34 673	34 673	34 673	35 962	38 157	40 048
Losses on disposal of Assets		322	807	611	-	-	-	-	-	-	-
Other Losses		6 101	-	-	220	220	220	220	276	276	276
Total Expenditure		240 871	244 617	256 134	276 811	282 509	282 509	282 509	303 058	305 726	317 852
Surplus/(Deficit)		10 792	23 276	11 963	(3 331)	(1 954)	(1 954)	(1 954)	-	0	0
Transfers and subsidies - capital (monetary allocations)	6	2 886	1 116	1 219	500	2 642	2 642	2 642	2 700	500	-
Transfers and subsidies - capital (in-kind)	6	667	980	85	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	14 345	25 371	13 267	(2 831)	688	688	688	2 700	500	0

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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2.Capital Budget Programme – Multi Year (2024/2025-2026/2027)

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	BUDGET 2025/26	BUDGET 2026/27
1 COMMITTEE RECORDS, COUNCIL SUPPRT	DC3_Furniture and Office equipment	1	R35 000.00	R30 000.00	R30 000.00
2 CORPORATE SERVICES : SUPPORT SERV	DC3_Alarm System Replacement	1	R200 000.00	R0.00	R0.00
3 CORPORATE SERVICES : SUPPORT SERV	DC3_HEAD OFFICE Fencing project	1	R250 000.00	R0.00	R0.00
4 CORPORATE SERVICES : SUPPORT SERV	DC3_Furniture and Office equipment	1	R30 000.00	R30 000.00	R30 000.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3_Aircon	1	R90 000.00	R50 000.00	R50 000.00
6 EMERGENCY SERVICES	DC3_Vehide Replacement	1	R1 800 000.00	R700 000.00	R1 000 000.00
7 EMERGENCY SERVICES	DC3_Bunker Gear	1	R600 000.00	R300 000.00	R0.00
8 EMERGENCY SERVICES	DC3_Machinery and Equipment Rescue equipment	1	R100 000.00	R100 000.00	R100 000.00
9 EMERGENCY SERVICES	DC3_Vehide Refurbishment	1	R400 000.00	R250 000.00	R300 000.00
10 EMERGENCY SERVICES	DC3_Water Truck	4	R1 200 000.00	R0.00	R0.00
11 EMERGENCY SERVICES	DC3_Fire Service Capacity Grant	4	R1 500 000.00	R500 000.00	R0.00
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Uilenkraalsmond Erosion Project	1	R0.00	R250 000.00	R250 000.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Furniture and Office equipment	1	R16 000.00	R18 000.00	R10 000.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Machinery and Equipment	1	R5 000.00	R5 000.00	R0.00
15 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Vehicles	1	R460 000.00	R0.00	R0.00
16 FINANCIAL SERVICES	DC3_Furniture and Office equipment	1	R25 000.00	R10 000.00	R10 000.00
17 FINANCIAL SERVICES:EXECUTIVE	DC3_Furniture and Office equipment	1	R5 000.00	R5 000.00	R5 000.00
18 HUMAN RESOURCES	DC3_Furniture and Office equipment	1	R18 500.00	R15 000.00	R10 000.00
19 ICT SERVICES	DC3_Anti Virus Software	1	R150 000.00	R0.00	R0.00
20 ICT SERVICES	DC3_Computers and Computer Equipment	1	R260 000.00	R250 000.00	R250 000.00
21 ICT SERVICES	DC3_Fingerprint System	1	R0.00	R500 000.00	R0.00
22 ICT SERVICES	DC3_Web redesign	1	R0.00	R0.00	R150 000.00
23 ICT SERVICES	DC3_Security Hardware	1	R1 000 000.00	R0.00	R0.00
24 ICT SERVICES	DC3_Furniture and Office equipment Microphone System	1	R0.00	R800 000.00	R0.00
25 IDP AND COMMUNICATION	DC3_Furniture and Office equipment	1	R15 000.00	R5 000.00	R10 000.00
26 LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office equipment	1	R100 000.00	R120 000.00	R140 000.00
27 LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Uilenkraalsmond	1	R100 000.00	R100 000.00	R0.00
28 LED, TOURISM, RESORTS AND EPWP	DC3_Land and Buildings - Security Building	1	R30 000.00	R25 000.00	R250 000.00
29 LED, TOURISM, RESORTS AND EPWP	DC3_Infrastructure- Electrical DB Boxes	1	R150 000.00	R150 000.00	R0.00
30 LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade Chalets	1	R250 000.00	R200 000.00	R0.00
31 LED, TOURISM, RESORTS AND EPWP	DC_Machinery and Equipment-Electricity Back-up	1	R70 000.00	R0.00	R0.00
32 LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1	R15 000.00	R15 000.00	R20 000.00
33 LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Die Dam	1	R100 000.00	R0.00	R0.00
34 LED, TOURISM, RESORTS AND EPWP	DC3_Vehicles - People Carrier	1	R500 000.00	R0.00	R0.00
35 MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office equipment	1	R100 000.00	R50 000.00	R5 000.00
36 MUNICIPAL HEALTH SERVICES	DC3_Tablets	1	R180 000.00	R0.00	R0.00
37 MUNICIPAL HEALTH SERVICES	DC3_ESRI MHS system	1	R250 000.00	R0.00	R0.00
38 SOLID WASTE MANAGEMENT	DC3_Construction of Cell 5A	3	R1 500 000.00	R28 500 000.00	R0.00
			R11 504 500.00	R32 978 000.00	R2 620 000.00

20

OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

TARIFFS 2024/2025

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



24 MAY 2024

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24 MAY 2024

1. FIRE FIGHTING

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024 (VAT INCLUSIVE) ROUNDED	% INCREASE	TARIFF 2024/2025 (VAT INCLUSIVE) ROUNDED
SPECIAL INCIDENTS – CALL OUT COST	Per unit	Motor pumps	R1 989	7%	R2 128
	Per unit	Service & response vehicles	R1 004	7%	R1 074
STAND-BY AND OPERATIONAL COST	Per unit /per hour	Motor pumps	R1 989	7%	R2 128
	Per unit /per hour	Service & response vehicles	R1 698	7%	R1 817
PERSONNEL	Per hour	Senior	R562	7%	R601
	Per hour	Junior	R376	7%	R402
WATER	Per kilolitre	Water	R31	7%	R33
CHEMICALS	-	Chemicals	Cost price + 10% + 15%		Cost price + 10% + 15%
PROVIDING DRINKING WATER	Per kilometre	Water	R67	7%	R72
STANDBY	Per unit per hour	Standby	R684	7%	R732
ASSISTANCE TO FIRE SERVICES	Per unit per hour		R500 / Outside district (+ Actual travel cost)		R500 / Outside district (+ Actual travel cost)
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	Cost price + 10% + 15%		Cost price + 10% + 15%
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	R667	7%	R714
	Per hour or part	Specialised pumps	R376	7%	R402
	Per hour or part	Hydraulic equipment	R1 117	7%	R1 195
	Per hour or part	Lighting	R356 plus travel cost	7%	R381 plus travel cost
	Per cylinder	Filling cylinders	R320	7%	R342
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	R1 615	7%	R1 728
	Per hour or part	Additional crew	R667	7%	R714
TRAINING	Per person	First Aid level 1	R1 361	7%	R1 456
	Per person	First Aid level 3	R2 250	7%	R2 408
	Per person	Fire extinguisher basic	R1 652	7%	R1 768
	Per person	Basic Fire Fighting – 1 day	R2 702	7%	R2 891
	Per person	School children (First Aid 1)	R684	7%	R732
	Per kilometre	Transport cost	R14	7%	R15
STAND-BY	Per vehicle/boat	Special events	R742	7%	R794
	Per hour	Medical stand-by (limited to venue or terrain)	R648	7%	R694
INSURANCE INSPECTIONS	-	Inspection on request of insurance	R1 277	7%	R1 366
	-	Follow-up inspection	R477	7%	R511
DEMONSTRATIONS	-	Conditions linked to awareness	Actual cost + 15%		Actual cost + 15%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	Actual cost + 15%		Actual cost + 15%

1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024 (VAT INCLUSIVE) ROUNDED	% INCREASE	TARIFF 2024/2025 (VAT INCLUSIVE) ROUNDED
DIVING TEAM	Per day	Diving team	R2 391	7%	R2 559
LECTURE ROOM	Per day	-	R937	7%	R1 003
EXTERNAL TRAINING FACILITY	Per student per day	-	R477	7%	R511
OCCUPATIONAL CERTIFICATE	Per unit	-	R356	7%	R381
FIRST AID REFRESHER TRAINING	-	-	R442	7%	R473
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial	R2 523	7%	R2 700
	-	Small content <1000L – Farms & private	R684	7%	R732
	-	LPG	R334	7%	R357
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R947	7%	R1 013
FIRE PERMIT	Per site	-	R1 004	7%	R1 074
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	R937	7%	R1 003
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	R937	7%	R1 003
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	No charge		No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	R1066 per hour per unit	7%	R1141 per hour per unit
AIR SUPPORT	-	-	Cost + 10% + 15%		Cost + 10% + 15%
FLAM TRAINER	Per day	With two operators	R16692 + Travel & Accommodation Cost	7%	R17860 + Travel & Accommodation Cost
Working on Fire Team	Per Team	-	Variable cost plus 15%		Variable cost plus 15%
SCRUTINY OF BUILDING PLANS (Safety Evaluation)	Per plan	Inspection of any building	6.5% of Building plan cost		6.5% of Building plan cost

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET
BREDASDORP 7260



24 MAY 2024

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2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024 (VAT INCLUSIVE) ROUNDED	% INCREASE	TARIFF 2024/2025 (VAT INCLUSIVE) ROUNDED
ADDITIONAL TARIFFS	-	Any rental of equipment and vehicles-	Cost + 10% + 15%	-	Cost + 10% + 15%
	Per page	Photostat/A4 page	R2	7%	R2.15
	Per page	Photostat/A4 page colour	R7	7%	R7.50
	Per page	Computer printouts	R19	7%	R20.50
	Per page	Faxing	R38	7%	R41
	Per cheque	Dishonoured cheques	R178	7%	N/A
	Per occurrence	Faulty payments	R178	7%	R190
	Per item	Printing of maps A3 size black	R74	7%	R79
	Per item	Printing of maps A3 size colour	R87	7%	R93
	Per item	Printing of aerial photos A3 size	R165	7%	R178
	Per item	Printing of maps A4 size black	R34	7%	R36
	Per item	Printing of maps A4 size colour	R39	7%	R42
	Per item	Printing of aerial photos A4 size	R46	7%	R49
	Appeal	-	R1 575	7%	R1 686
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	R1 600	7%	R1 712
	-	Tender 5 – 8 years 11 months	R800	7%	R856
	-	Tender 3 years 11 months - 4 years 11 months	R450	7%	R482
	-	3 years	R400	7%	R428
	-	Less than 3 years	R250	7%	R268
	-	Banking Tender	R850	7%	R910
ELECTRONIC NOTICE BOARD	Per day	Private Sector/Business per 24 hours rolling per slide	R17	7%	N/A
	Per day	Municipalities (local) per 24 hours rolling per slide	R8	7%	N/A
PROPERTIES	Per month	Head Office Shaded Parking (Officials only)	R37	7%	R40
INTEREST ON ARREARS	Per month	Interest calculated due and payable on any balance outstanding after date specified on account	Calculated on Prime rate plus 1% pa		Calculated on Prime rate plus 1% pa

ERBERG DISTRICT MUNICIPALITY
LONG STREET / PRIVATE BAG X22
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24 MAY 2024

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3. ENVIRONMENTAL MANAGEMENT

			TARIFF		TARIFF		TARIFF
			2022/2023		2023/2024	%	2024/2025
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION		% INCREASE		INCREA	
			(VAT INC)		(VAT INC)	SE	(VAT INC)
					ROUNDED		ROUNDED
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	R880.00		R950.00	7%	R1 017
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	7%	R227
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Large vehicles (All Trucks and Busses)	R504.00		R544.00	7%	R582

4. MUNICIPAL HEATH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2023/2024		2024/2025
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
			ROUNDED		ROUNDED
TAKING OF ANY TYPE OF PRIVATE SAMPLES & ANALYSIS	-	All samples taken on request excluding laboratory cost as per contract between ODM and laboratory and excluding transport costs per SARS rates.	R600	7%	R642
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	R2 750	7%	R2 943
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND	-	Issuing of Certificates of acceptability: Once off payment	Category tiers implemented	Cost reflective adjustment	Category tiers implemented
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	R920	7%	R984
	-	Replacement of any applicable COA	R324	7%	R347
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	Category tiers implemented		Category tiers implemented
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	R1 017	7%	R1 088
AIR QUALITY CONTROL – COST OF LIVENING (FUEL BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)	-	Atmospheric emission tariffs – application fee for license fee (Licence fee determined by Air Quality Act, Act 39 of 2004)	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation

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4. MUNICIPAL HEATH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024 (VAT INCLUSIVE) ROUNDED	% INCREASE	TARIFF 2024/2025 (VAT INCLUSIVE) ROUNDED
TAKING OF ANY TYPE OF PRIVATE SAMPLES & ANALYSIS	-	All samples taken on request excluding laboratory cost as per contract between ODM and laboratory and excluding transport costs per SARS rates.	R690	7%	R642
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	Tariff as per latest NT Atmospheric Emission Regulation		Tariff as per latest NT Atmospheric Emission Regulation
ISSUING OF HEALTH REPORT OR CERTIFICATE (Once-off)	-	Smaller than 30m2	R500	7%	R535
		Larger than 30m2	R1 000	7%	R1 070
		Supermarkets	R3 000	7%	R3 210
		Events (4days and less)	R250	7%	R268
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR FOOD PREMISES	-	Smaller than 30m2	R500	7%	R535
		Larger than 30m2	R1 000	7%	R1 070
		Supermarkets	R3 000	7%	R3 210
		Temporary Stall at an Event (4 days and less)	R250	7%	R268
		Trailer or Vehicle for an Event		New	R535
		MHS Event Monitoring per day per Inspector		New	R1 500
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	R1 500	Cost reflective adjustment	R2 000
ISSUING OF HEALTH CERTIFICATES/REPORT AS PER MHS Bylaw (Implementation - Annual Tariff)	-	Crech and School smaller than >100m2	R500	Re-adjustment	R520
	-	Crech, old aged home, children;s homes, nursing homes dependant on social grants	R500	Re-adjustment	R520
	-	Beauty salons/hairdressers/Offensive trades - smaller than 30m2	R500	Re-adjustment	R520
	-	All other creches, schools, children's homes, nursing home, old age homes, medical waste generators, accomodation facilities, beauty salons/hairdressers and offensive traders	R1 000	Re-adjustment	R1 050
SCRUTINY OF BUILDING PLANS (Health Evaluation)	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6.5% of Building plan cost		6.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	4.5% of Building plan cost		4.5% of Building plan cost

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5. ROADS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024	% INCREASE	TARIFF 2024/2025
			(VAT INCLUSIVE)		(VAT INCLUSIVE)
			ROUNDED		ROUNDED
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	R593.00	7%	R635.00
	-	Any additional structure posts	R428.00	7%	R458.00

6. KARWYDERSKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2023/2024	% INCREASE	TARIFF 2024/2025	TARIFF 2024/2025
			(15% VAT EXCLUSIVE)		(15% VAT EXCLUSIVE)	(15% VAT INCLUSIVE)
			ROUNDED		ROUNDED	ROUNDED
KARWYDERSKRAAL	Tonne	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	Free of charge	None	Free of charge	Free of charge
	Tonne	Cost per tonne - Dumping of general Household waste - Private	R300.27	8.07%	R324.50	R373.18
	Tonne	Cost per Tonne-General Household Waste - All Municipalities	R178.22	-7.54%	R164.78	R189.50
	Tonne	Cost per tonne - dumping building rubble (oversize/clean)	R122.78	4.81%	R128.68	R147.98
	Tonne	Cost per tonne - dumping contaminated builders rubble	R300.27	16.48%	R349.74	R402.20
	Tonne	Cost per tonne - rehabilitation contribution - municipalities	R22.50	4.53%	R23.52	R27.05
		Annual fix cost contribution as per SLA - Overstrand LM	R3 665 938	40.80%	R5 161 823	R5 936 096.58
		Annual fix cost contribution as per SLA - Theewaterskloof LM	R974 490	41.55%	R1 379 424	R1 586 337.69
		Annual fix cost contribution as per SLA - Cape Agulhas LM	New	New	R577 951	R664 643.42
		Estimated Annual Disposal Cost calculated as per tariff model - Overstrand LM	R11 123 232	10.57%	R12 298 576	R14 143 362.70
		Estimated Annual Disposal Cost calculated as per tariff model - Theewaterskloof LM	R2 874 303	14.34%	R3 286 620	R3 779 613.26
		Estimated Annual Disposal Cost calculated as per tariff model - Cape Agulhas LM	NEW	NEW	R1 331 157	R1 530 830.74

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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2024/2025 (VAT R	OUT OF SEASON TARIFF – WEEKEND 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2024/2025 (VAT R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	7%	996	790	710
	Bungalows (sea view) per night	7%	1 317	1 099	962
	Wooden House per night	7%	1 408	1 248	1 042
	Breakage deposit (no VAT payable)	7%	650	650	650
	Cancellation fee (Only payable if re-let)	7%	210	210	210
	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
CARAVAN/TENT SITES	Access card – deposit per card	7%	103	103	103
	Caravan/Tent site per night (maximum 6 persons)	7%	595	401	263
	Caravan/Tent site per person per night (out of season only)	7%	0	114	114
	Cancellation fee (Only payable if re-let)	7%	210	210	210
	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	7%	103	103	103
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	7%	52	52	52
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	7%	0	63	63
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	7%	0	92	92
	Bus per day (08:00 – 17:00) (Excluding in-season)	7%	0	210	210
	Children 5 years and younger	Free	Free	Free	Free
RENTAL OPEN AREA	Rental open area per 50 m²	7%	92	92	92
PARKING AREA	Parking per vehicle/boat per day	7%	29	29	29
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per day – caravan/tent sites and bungalows	7%	103	103	103
	Extra vehicle per day caravan/tent sites, bungalows & semi-permanent sites	7%	69	69	69
HALL	Hall hire per occasion per day (Small)	7%	1 179	1 179	1 179
	Hall hire per occasion per day (Recreational)	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request	Tariff determined by MM on request
	Breakage deposit	7%	653	653	653
	Cancellation fee (Only payable if re-let)	7%	210	210	210
	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
BEDDING	Rental of bedding per unit per occasion	7%	103	103	103
COUNCIL HOUSES	Rental per month (including basic services)	7%	6 743	6 743	6 743
COMMERCIAL USERS	Water per kilo litre	7%	10	10	10
	Water deposit – service connection	7%	1 259	1 259	1 259
	Service deposit	7%	2 004	2 004	2 004
	Water services connection fee (per connection)	7%	287	287	287
	Water re-connection for defaulters	Cost + 15% +	Cost + 15% +	Cost + 15% + 15%	Cost + 15% +
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots 10 150m² (per year)	7%	21 195	21 195	21 195
	Plots 151 m² – 200m² (per year)	7%	23 593	23 593	23 593
	Plots 201m² – 300m² (per year)	7%	26 165	26 165	26 165
	Plots 301m² – 350m² (per year)	7%	28 414	28 414	28 414
	Plots 350m² + (per year)	7%	31 142	31 142	31 142

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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2024/2025 (VAT R	OUT OF SEASON TARIFF – WEEKEND 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2024/2025 (VAT R
SEMI-PERMANENT BASIC SERVICES	Blocked sewerage and water supply repair work	7%	607	607	607
	Sewerage connection with network (once-off)	7%	8 175	8 175	8 175
ELECTRICITY	Electricity tariff per 100 units (First 400 units)	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (First 300 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (Between 401 and 600 units)	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 301 and 350 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (Between 350 and 400 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 401 and 600 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (above 600 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A
	Electricity Availability Tariff per month	cost reflective	Awaiting Overstrand tariffs		
Sewage charge (Monthly)	Infrastructure Availability	7%	115.00	115.00	115.00
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	7%	687	687	401
	Removal of rubbish semi-permanent plot	7%	607	607	607
	Builders per person per day	7%	0	46	46
	Builders vehicles per day	7%	0	52	52
	Registration service providers operating in the Resort	7%	0	1 305	1 305
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs transfer of rental agreement	10%	942	942	942
	Administrative costs renewal of rental agreement	10%	471	471	471
REDUCED TARIFFS (EXCLUDING 10 DECEMBER – 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons		0	15% discount	15 % discount
	Groups of 51 – 100 persons		0	20% discount	20% discount
	Groups of 101 – 200 persons		0	25% discount	25% discount
	Groups of more than 200 persons		0	30% discount	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)		0	30% discount	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)		0	40% discount	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)		0	30% discount	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)		0	35% discount	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	7%	0	3 035	3 035
	Pensioners		-	30% discount	15% discount
	Contractors (longer than 1 month)		-	15% discount	15% discount
	Staff		-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season			-	-
	Out of Season		-	Excluding 10 December – 10 January of next year & Easter Weekend	Excluding 10 December – 10 January of next year & Easter Weekend
	Week		Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend		Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

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8. DIE DAM RESORT					
TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON 2024/2025 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – 2024/2025 (VAT INCLUSIVE) R	OUT OF TARIFF – WEEK 2024/2025 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	7%	1 122	950	721
	Breakage deposit (no VAT payable)	7%	650	650	650
	Cancellation fee (Only payable if re-let)	7%	210	210	210
	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	7%	103	103	103
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	7%	504	429	366
	Caravan/Tent site per night (maximum 6 persons) without electricity	7%	458	366	332
	Caravan/Tent site per person per night (out of season only)	7%	0	114	114
	Cancellation fee (Only payable if re-let)	7%	206	206	206
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	0	0	0
	Access card – deposit per card	7%	114	114	114
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per day – caravan/tent sites and bungalows	7%	103	103	103
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	7%	63	63	63
	Day visitors per site per person per day camping site (08:00 – 17:00)	7%	0	52	52
DAY VISITORS	Vehicle per day (08:00 – 17:00) (Excluding in-season)	7%	0	63	63
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	7%	0	92	92
	Bus per day (08:00 – 17:00) (Excluding in-season)	7%	0	200	200
	Children 5 years and younger	Free	Free	Free	Free
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plot tariff per year	7%	19 635	19 635	19 635
	Plettenberg plot tariff per year	7%	23 585	23 585	23 585
ELECTRICITY	Electricity tariff per 100 units (First 400 units)	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (First 300 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (Between 401 and 600 units)	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 301 and 350 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (Between 350 and 400 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A
	Electricity tariff per 50 units (Between 401 and 600 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 50 units (above 600 units)	cost reflective	Awaiting Overstrand tariffs		
	Electricity tariff per 100 units (above 600 units)	cost reflective	N/A	N/A	N/A
	Electricity Availability Tariff per month	cost reflective	Awaiting Overstrand tariffs		
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	7%	687	0	0
	Removal of rubbish semi-permanent plot	7%	601	601	601
	Builders per person per day		0	0	0
	Builders per vehicle per day		0	0	0
	Registration service providers operating in the Resort		0	0	0
	Blocked sewerage & Water supply repair work	7%	687	687	687
	Contractor for overflow of sewage	7%	1 717	1 717	1 717
	During normal working hours 08:00 - 16:00 Per load	7%	801	801	801
Sewage Pumping Services when available and during normal working hours	Outside normal working hours & weekends to be arranged with Supplier		To be paid directly to Supplier		
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs transfer of rental agreement	7%	916	916	916
	Administrative costs renewal of rental agreement	7%	458	458	458



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8. DIE DAM RESORT

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

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OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

MFMA Municipal Budget Circulars for the 2024/2025 MTREF

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Municipal Budget Circular for the 2024/25 MTREF

CONTENTS:

INTRODUCTION	3
1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS	3
2. KEY FOCUS AREAS FOR THE 2024/25 BUDGET PROCESS	4
2.1 LOCAL GOVERNMENT CONDITIONAL GRANTS ALLOCATIONS	4
2.2 PUBLICATION OF ALLOCATIONS FROM THE MUNICIPAL DISASTER RESPONSE GRANT AND CHANGES FROM THE STOPPING AND REALLOCATION PROCESS	6
3. REVENUE MANAGEMENT	7
3.1 MAXIMIZING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE	8
3.2 SETTING THE COST REFLECTIVE TARIFFS	9
3.3 CONSUMER DEPOSITS AND SECURITIES	9
3.4 CONTRACTS WITH CUSTOMERS	9
3.5 INDIGENT MANAGEMENT	10
3.6 VOLUNTARY RESTRICTION OF NOTIFIED MAXIMUM DEMAND (NMD)	10
3.7 PRO-ACTIVELY MANAGING COLLECTION OF MUNICIPAL REVENUE IN ESKOM SUPPLIED AREAS	11
3.8 MAXIMISING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE REVENUE ON PROPERTY RATES	11
3.9 SETTING THE COST REFLECTIVE TARIFFS	11
3.10 CRITICAL NOTICE AFFECTING STS METERS AND THE RT29 TRANSVERSAL TENDER FOR SMART METERS	11
3.11 ESKOM BULK TARIFF INCREASES	12
3.12 CONSUMER DEPOSITS AND SECURITIES	12
4. FUNDING CHOICES AND MANAGEMENT ISSUES	12
4.1 EMPLOYEE RELATED COSTS	12
4.2 REMUNERATION OF COUNCILLORS	13
5. FUNDING MUNICIPAL BUDGETS	13
5.1 APPROVAL OF DEFICIT BUDGETS	13
5.2 FUNDED BUDGET	13
5.3 CREDIBLE FUNDING PLANS	13
5.4 BUDGETING FOR DEBT IMPAIRMENT LOSS, WRITE OFF OF IRRECOVERABLE DEBT AND REVERSAL OF IMPAIRMENT LOSS	14
5.5 BURIAL OF COUNCILLORS USING PUBLIC FUNDS	14
5.6 THE USE OF MAYORAL DISCRETIONARY ACCOUNTS AND ANY OTHER COUNCIL DISCRETIONARY ACCOUNTS	15
5.7 DEVELOPMENT CHARGES	15
6. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)	15
6.1 RELEASE OF VERSION 6.8 OF THE CHART	15
6.2 IMPROVING MSCOA DATA STRINGS CREDIBILITY	17
6.3 MSCOA REPORTING ON VALUE ADDED TAX (VAT)	17
6.4 USE OF FUNCTION SEGMENT TO ACHIEVE GRAP 18 SEGMENTAL REPORTING	18
6.5 PERIOD CLOSURE AND RECONCILIATION OF GENERAL LEDGER	18
6.6 MSCOA GOVERNANCE AND IMPLEMENTATION	19
6.7 REGULATING THE MINIMUM BUSINESS PROCESSES AND SYSTEM SPECIFICATIONS FOR MSCOA	19
6.8 TRAINING INITIATIVES	19
7. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS	20
7.1 ASSISTANCE WITH THE COMPILATION OF BUDGETS	20
8. SUBMITTING BUDGET DOCUMENTATION AND A SCHEDULES FOR THE 2024/25 MTREF	21

8.1	TIME FRAMES FOR SUBMISSION	21
8.2	UPDATING OF CONTACT DETAILS ON GoMUNI	22
8.3	SUBMISSION OF MONTHLY SIGN-OFF	22
8.4	TRAINING ON GoMUNI	22

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2024/25 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 GDP growth of 0.8 per cent in 2023, compared with 0.9 per cent projected in the 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024 to 2026. Relative to the 2023 Budget, the weaker projection for 2023 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024. Faster, determined implementation of energy and logistics reforms remains critical to boosting economic growth.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. A combination of a stable macroeconomic framework, the rapid implementation of economic and structural reforms, and improvements in state capability remains central to achieving higher growth, employment, and competitiveness.

Employment growth continues to lag South Africa's post-COVID-19 economic recovery, with 74 000 fewer people in employment in the second quarter of 2023 than in the fourth quarter of 2019. Improving employment growth sustainably over the long term requires faster GDP growth and improved education and skills development.

Headline inflation is expected to decelerate as the energy and food price shocks associated with global supply chain disruptions and the war in Ukraine dissipate. Headline consumer prices are expected to fall from an expected 6 per cent in 2023 to 4.9 per cent in 2024. Fuel prices have fallen since June 2023, largely reflecting base effects. Food price inflation, which peaked at 14.4 per cent in March 2023, slowed to 8.2 per cent by August 2023. However, the pace of deceleration has been slow relative to global food prices. This can be attributed to a weaker rand exchange rate and elevated production costs. Core inflation has remained near 5 per cent for most of 2023 due mainly to higher insurance and vehicle price inflation. Headline inflation is projected to return towards the mid-point of the 3 to 6 per cent target range in 2025.

Household consumption expenditure is expected to slow from 2.5 per cent in 2022 to 0.8 per cent in 2023 due to the cumulative effect of interest rate increases, elevated inflation and falling real disposable income, and generally weak consumer confidence. Growth in credit

extended to households continues to decelerate for both secured and unsecured credit. National Credit Regulator data shows that in the first quarter of 2023, banks rejected 70 per cent of credit applications – the highest rate on record – reflecting concerns over households' ability to repay loans. Household consumption expenditure is expected to average 1.6 per cent from 2024 to 2026.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2022 - 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 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.

The above economic challenges will place pressure on households' ability to pay municipal accounts and Eskom power cuts affect sustainability of small and large businesses. Both these factors have placed pressure on municipal own revenues.

It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2024/25 budget process

2.1 Local government conditional grants allocations

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government's efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

Notable changes to the conditional grants system

While the review of the conditional grants system is on-going and reforms envisaged to be implemented from 2025/26, changes will be considered for the *urban settlements development grant*; *integrated urban development grant*; and the *municipal infrastructure grant* to make better use of regulatory frameworks and improve the water business of urban municipalities from 2024/25.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations. It is crucial to also make considerations to the proposed reductions to baselines that were presented in the 2023 MTBPS, as they may have a significant impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2026/27 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

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



24 MAY 2024

Division Of Revenue Amendment Bill, 2023 (DoRAB)

Declared underspending in the local government equitable share – In January 2023, the National Energy Regulator of South Africa (NERSA) approved a bulk electricity tariff increase of 18.7 per cent for the 2023/24 financial year. The subsidy for free basic electricity in 2023/24 was calculated to include an additional 2 per cent in anticipation of higher municipal tariff increases than that published in January, due to the difference in the financial years of Eskom customers and municipalities. A further R1.4 billion was left unallocated in the local government equitable share to enable additional funding for municipalities should the final municipal tariff increase that was expected to be published between March and June 2023, exceed the 20.7 per cent increase provided for. In June 2023, NERSA approved a municipal tariff increase of 15.1 per cent. The unallocated amount of R1.4 billion in the local government equitable share is therefore surrendered as declared under-expenditure.

Fiscal consolidation reductions – There is a total downward adjustment of R3.4 billion to direct municipal conditional grants. This is made up of reductions of R9 million from the *infrastructure skills development grant*; R58 million from the *programme and project preparation support grant*; R32 million from the *expanded public works programme integrated grant for municipalities*; R1.2 billion from the *municipal infrastructure grant*; R306 million from the *informal settlements upgrading partnership grant for municipalities*; R553 million from the *urban settlements development grant*; R180 million from the *integrated national electrification programme grant for municipalities*; R40 million from the *neighbourhood development partnership grant*; R600 million from the *public transport network grant*; R237 million from the *regional bulk infrastructure grant*; and R244 million from the *water services infrastructure grant*.

Funds for post disaster repair and recovery – An amount of R1.2 billion is added to the *municipal disaster recovery grant* to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the floods that occurred between February and March 2023.

Top-up of the municipal disaster response grant – Due to the floods that occurred between February and March 2023, the *municipal disaster response grant* was depleted by June 2023. R372 million is added to this grant to enable immediate response by municipalities in the event that a disaster occurs in the remaining months of the 2023/24 financial year.

Conversion of municipal infrastructure grant allocations – R10 million from uThukela Local Municipality's allocation is converted to an indirect allocation for implementation of the Ekuvukeni Water Supply Project by the Department of Cooperative Governance on the municipality's behalf. The project entails the replacement of an asbestos rising main from the Oliphanskop water treatment works. Similarly, R20 million from Emfuleni Local Municipality's allocation is converted to an indirect allocation to address the outfall of sewer in Evaton and Sebokeng.

Conversion of neighbourhood development partnership grant allocations – R88 million in the neighbourhood development partnership grant is converted from the direct to the indirect component of the grant. This is to expedite project implementation in municipalities that are experiencing administrative and financial challenges.

Reduction in the integrated national electrification programme (Eskom) grant – As part of the fiscal consolidation reductions, the integrated national electrification programme (Eskom) grant is reduced by R250 million.

Reprioritisation from the integrated national electrification (Eskom) grant – An amount of R53 million is reprioritised from the integrated national electrification (Eskom) grant to the vote

of the national Department of Mineral Resources and Energy to fund the rehabilitation of derelict and ownerless mines.

Shift of funds from the regional bulk infrastructure grant to the water services infrastructure grant – R309 million has been shifted from the indirect component of the regional bulk infrastructure grant to the indirect component of the water services infrastructure grant. This is to enable the Department of Water and Sanitation to manage contractual obligations, budget pressures, accruals and payables for projects in several municipalities.

Changes to the municipal disaster recovery grant framework – The framework of the municipal disaster recovery grant is amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023.

Correction of an error in the indirect allocations of the regional bulk infrastructure grant – An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

Amendment to the framework of the municipal disaster recover grant – Parliament has approved that the National Treasury amend the framework of the *municipal disaster recover grant* to ring-fence and conditionalize the fund added for the repair and recovery of infrastructure damaged by the floods that occurred in February and March 2023.

Correction of an error in the indirect allocations of the regional bulk infrastructure grant – Parliament has approved that the National Treasury correct an oversight in the indirect allocations of the *regional bulk infrastructure grant*. An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

2.2 Publication of allocations from the municipal disaster response grant and changes from the stopping and reallocation process

National Treasury has through Government Gazette No. 49584 dated 30 October 2023 published in terms of the Division of Revenue Act, 2023, (Act No. 5 of 2023) (DoRA), and provided information regarding the disaster allocations and the conversion of disaster grants to municipalities in the 2023/24 financial year. The Gazette further provided for the stopping and reallocation of funds to municipalities and reallocated to their districts.

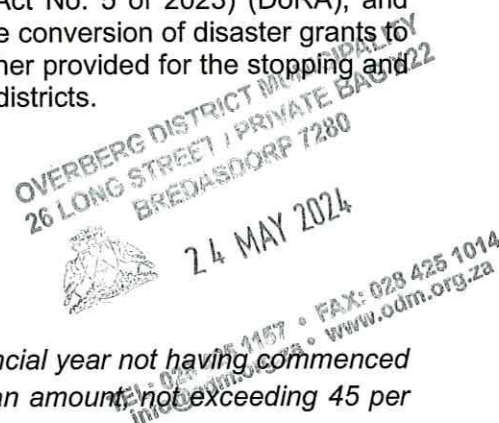
Allocation of disaster response funding

Transfers in terms of section 27 of the 2022 DoRA

Section 27 of the 2022 DoRA provides:

“(1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount not exceeding 45 per cent of the total amount of each —

- (a) equitable share in terms of section 4(1), be transferred to the relevant province;
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.



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(2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year.”

Using this section of the DoRA, immediate relief funds were transferred to municipalities from the 2023/24 Municipal Disaster Response Grant (MDRG) baseline in June 2023 (before the start of the 2023/24 municipal financial year). Section 27(2) requires that these funds be subject to the 2022/23 MDRG framework and the DoRA as if these were allocations for the 2022/23 financial year. The implications of this:

MDRG condition 1: Funds from this grant must be utilised within six calendar months following the date of the transfer of the funds to the municipality

By approving the release of these funds in June 2023, National Treasury implicitly approved the roll-over of these funds to the 2023/24 financial year. Therefore, the immediate relief funds transferred to municipalities on 15 June 2023 must be spent by 15 December 2023.

In terms of section 25(3)(d) of the Division of Revenue Act, 2023 (Act No. 5 of 2023 – herein referred to as “2023 DoRA”), which is now applicable to the immediate relief funds, the National Treasury may approve that, funds allocated in Schedule 7 be used at any time. In terms of section 25(3)(e) of the 2023 DoRA, funds approved in terms of paragraph (d) must be included in either the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriate legislation.

Expenditure need not wait for the passing of such adjustments budget as this is emergency spending or unforeseen and unavoidable expenditure, which is provided for in section 29 of the Municipal Finance Management Act, 2003 (“MFMA”).

Municipalities must ensure that the disaster funding and expenditure are ring fenced (isolated) and classified correctly in terms of the mSCOA when budgeting and transacting, as per the guidance provided in mSCOA Circular No. 14 dated 16 May 2022.

3. Revenue Management

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

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25 in

their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Maximizing the revenue generation of the municipal revenue base

Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in the above mentioned MFMA Circulars is to ensure that municipalities are using their entire revenue base as the basis for the revenue budget projections. The status quo remains. 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.

Requirements of a billing report

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

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

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24 MAY 2024
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Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardized billing report that considers the minimum billing report requirements.

Part A and Part B Register

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

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

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

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

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

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

3.2 Setting the Cost reflective tariffs

Municipalities must ensure that the capital repayment of loans are included in the cost when determining the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate energy efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis.

3.3 Consumer Deposits and securities

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

3.4 Contracts with customers

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

- Requirements of POPIA;
- Digital and Physical Domicilium for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;

- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.5 Indigent Management

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

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

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

3.6 Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with NT that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with NT, Eskom will within 30 days of NT request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between NT and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a

voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

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

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

3.8 Maximising the revenue generation of the municipal revenue base Revenue on Property rates

(This section should be read in addition to the information provided on MFMA Circular No. 123 and previous circulars pertaining to this matter).

It is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2024. Furthermore, it must as a 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 section 23(1) and section 23(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

3.9 Setting the Cost reflective tariffs

Municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff.

Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs. Fixed costs e.g. salary and wages, etc. should be covered by a fixed charge. The municipality must ensure its budgeting process address the requirement to maintain its infrastructure. New developments in/ a municipality should mandatorily make provision for alternative energy such as solar or wind or any other energy option available.

3.10 Critical Notice Affecting STS Meters and the RT29 Transversal Tender for Smart Meters

As highlighted in MFMA Circulars No. 115 and 123 (dated 04 March 2022 and 03 March 2023 respectively) 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 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), have issued 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.

Municipalities are cautioned against issuing their own tender to address the STS TID rollover and a smart solution for electricity and water meters as the RT29 tender should be available for municipalities to participate as early as January 2024 for participation.

3.11 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 2023/24, bulk electricity costs increased significantly at 15.1 per cent, compared to 8.61 per cent in the 2022/23 municipal financial year. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26. This is the average of the approved increases for the two years of the MYPD-5 period. Municipalities in arrears with Eskom should ensure that their payment arrangements are included in the 2024/25 MTREF budget.

3.12 Consumer Deposits and securities

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

4. Funding choices and management issues

Given the current economic crisis the country faces, 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. Municipalities are advised to consider all the advice provided in MFMA Circular No 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

4.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. Municipalities that are

already not in a position to afford the current wage cost, would have to limit the increase in the 2024/25 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

4.2 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 councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

5. FUNDING MUNICIPAL BUDGETS

5.1 Approval of deficit budgets

National/ Provincial Treasuries encourage municipalities to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024 all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

5.2 Funded Budget

Subsequently, the National Treasury would like to re-emphasise that municipalities must not adopt an unfunded budget. 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. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted. Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromise their financial sustainability.

5.3 Credible Funding Plans

Municipalities must adopt a credible funding plan in cases where the budget is unfunded (an unfunded budget is not encouraged). Where a funding plan lacks credibility, they will be required 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 budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA. The funding plan must show progressive improvement in the funding of the budget.

5.4 Budgeting for Debt Impairment Loss, Write Off of irrecoverable debt and Reversal of Impairment Loss

Assessment of the funding position of 2023/24 tabled and adopted municipal budgets revealed that a large number of municipalities incorrectly accounted for debt impairment and the write off of irrecoverable debt with the result that their budgets were assessed as unfunded. The two common mistakes made by most municipalities were:

- Provision for impairment losses was budgeted as Irrecoverable Debt Written Off on Table A4; and
- Provision to write off irrecoverable debt was budgeted for on Table A4 without any adjustment to the Accumulated Provision for Debt Impairment by way of a concomitant reversal of the impairment loss.

Any write off of irrecoverable debt previously impaired and accounted for as an impairment loss should be adjusted as a reversal of impairment loss when the write-off takes place. Failure to adjust the previous impairment loss by the reversal will impact negatively on the net receivables and therefore the funding of the budget. The receivables will be reduced by the amount of the debt written off whilst still providing for the impairment of the receivables already written off.

Municipalities should consider the following when budgeting for the annual Debt Impairment Loss, Write Off of Irrecoverable Debt and Reversal of Impairment Loss. The *mSCOA* chart includes data strings for:

- **Impairment loss** – contribution to the provision for annual non-payment based on the realistic collection rate for the municipality. Any increase in impairment is accounted for per debt type. This is treated as a loss in the Statement of Financial Performance;
- **Reversal of Impairment loss** – used to facilitate the reversal of overstated impairment losses. Any decrease in impairment is accounted for per debt type. This is treated as a gain in the Statement of Financial Performance. The reversal of impairment loss enables the reduction of debt impairment provision. Therefore, the data strings for impairment loss and reversal of impairment loss are aggregated to populate debt impairment on table A4; and
- **Irrecoverable Debts Written Off** – this is no longer written off against the Accumulated Provision for Debt Impairment but is expensed in the Statement of Financial Performance. Therefore, municipalities must record the reversal of impairment loss to reduce the Accumulated Provision for Debt Impairment with the irrecoverable Debts Written Off. The previous versions of the *mSCOA* chart provided for a single expenditure account for the recognition of any bad/ irrecoverable debt written off. However, in version 6.8 the *mSCOA* chart was expanded to include the write off of irrecoverable debt by debt type.

5.5 Burial of councillors using public funds

In terms of National Treasury's Budget Circulars No. 122 and 123 municipalities were urged to ensure that public funds are not used for burial of councillors. The issuance of this requirement in both circulars would have required in certain cases amendment of Council approved policies dealing with these matters.

Therefore, municipalities are reminded to ensure that any policies to this effect are rescinded as this matter will be referred to the Auditor General South Africa (AGSA) to verify during the 2023/24 audit if there have been no instances where public funds are utilised for burial of councillors. If such activities occurred in the municipality w.e.f. the 2023/24 financial year,

each Accounting Officer and Chief Financial Officer will be held responsible, and each Council can deal with such instances in terms of section 171 of the MFMA.

5.6 The use of mayoral discretionary accounts and any other council discretionary accounts

In the previous Budget Circulars municipalities were cautioned against the tendency of utilising Mayoral Discretionary accounts. The risk or danger herein is that public funds are availed/allocated or given out to other bodies or institutions or individuals by the Mayors of a municipality outside the budget process.

These allocations are at times not known by the Council as they were not disclosed in the budget approved by Council, meaning that there was a lack of transparency during the budgeting processes. Municipalities are reminded that this practice of utilising "Mayoral Discretionary Accounts" is not supported by the National Treasury. Therefore, if there are policies developed by municipalities allowing or promoting such activities, those policies must be rescinded when the Council approves the 2024/25 MTREF budget.

Any further use of public funds in that manner will be audited by the AGSA with effect from 1 July 2024 with an intention of ensuring that Accounting Officers/ Executive Mayors and Chief Financial Officers, that allow such practices to continue in their municipalities will be held personally responsible.

5.7 Development charges

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities' revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth.

Once enacted, these amendments will create legal certainty for municipalities to levy development charges, regulate their applicability and create a more standardised, equitable, and sustainable framework for development charges. The Bill was approved by Cabinet for tabling in Parliament on 17 August 2022 and subsequently introduced in Parliament on 08 September 2022. The Bill is currently being processed in line with the Parliamentary processes. Once the Bill has been enacted, the amendments will take effect from the next municipal financial year (commencing 1 July) or on a date prescribed by the President.

The National Treasury will clearly articulate the budgeting and accounting requirements upon the completion of the Parliamentary processes.

6. Municipal Standard Chart of Accounts (mSCOA)

6.1 Release of Version 6.8 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with this circular. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF. The linkages to chart version 6.8 can be downloaded from GoMuni on the following link under the mSCOA/ List mSCOA WIP account linkages menu option:



24 MAY 2024

https://lg.treasury.gov.za/ibi_apps/signin

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

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.8. A protected version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the MFMA Webpage on the link below:

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

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

All municipalities must prepare their 2024/25 MTREF budgets using the budget modules of their ERP systems, generate their financial and non-financial data string and produce the Schedule A1 directly from the ERP system. The manual preparation of these documents outside the ERP system is not allowed in terms of the mSCOA Regulations.

For the National Treasury to consider a new chart change in version 6.9 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the mSCOA Frequently Asked Question (FAQ) portal by 31 August 2024. The mSCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

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

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

Please note the following errata in MFMA Circular No.123 on page 5 in relation to property categories that were approved by the Minister of Cooperative Governance for Bitou and Drakenstein municipalities. It was **incorrectly** indicated that the approval was in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, and that municipalities may apply for categories other than the categories in 8(2)(a) to (i).

The paragraph is corrected as follows:

Kindly note that, in accordance with section 8(4) of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply to the Minister for the authorisation to sub-categorise the property categories in subsection (2). 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.

6.2 Improving *m*SCOA data strings credibility

The credibility of the *m*SCOA data strings that have been submitted by municipalities to the GoMuni Upload portal has improved over the last financial year. However, the following areas of concern remain:

- Municipalities continue to **transact against line items without budgets** and as a result exceed the annual budget already in month 1 to 3 (quarter 1) of the new financial year;
- **Opening balances** for the previous year are **not transferred** in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in periods 14 and 15 are not transferred through journals to the opening balances of the current year in the month of the current year that the adjustments are done;
- **Cash flow tables** (Tables A7, B7 and C7) are still **not populating correctly** and fully. This can be attributed to the fact that several 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);
- Budget and transacting for **water inventory** is **not done correctly** in terms of the guidance given in MFMA Budget Circular No.115 (dated 04 March 2022) and MFMA Budget Circular No. 122 (dated 12 December 2022); and
- Some municipalities **do not budget and transact correctly** or completely **for irrecoverable debt written off and impairment loss** as well as the reversal of impairment loss of consumer debtors that have a significant impact on the funding of budgets.

National and provincial treasuries analyse the data strings of municipalities monthly to identify errors and communicate these findings to municipalities. Municipalities must use the feedback received to correct recurring errors in subsequent periods. Going forward, the National Treasury will not allow data string errors made in a previous month to be corrected in the next open period as this skew the monthly figures on the National Treasury Local Government Database and Reporting System (LGDRS). Municipalities must therefore **verify** the credibility and accuracy of the information in their financial system **prior** to submitting the *m*SCOA data strings to the LGDRS. The data on the LGDRS is used by various stakeholders such as the South African Reserve Bank (SARB), STATSSA, SARS, Department of Water Affairs (DWA), NERSA, DCoG, SALGA, AGSA, World Bank universities and the public.

6.3 *m*SCOA reporting on Value Added Tax (VAT)

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared, and the input tax claimed by completing a VAT 201 return.

The guidance provided in *m*SCOA Circular No. 12 must be followed when reporting on VAT. It should be noted that the South African Revenue Services (SARS) will be using the data on the LGDRS submitted by municipalities to verify the VAT 201 return in 2024/25. It is therefore

crucial that municipalities report their VAT transaction correctly on their ERP systems and in their mSCOA data strings.

6.4 Use of function segment to achieve GRAP 18 segmental reporting

GRAP 18 is applicable to all entities on the accrual basis of accounting. The standard applies to separate (or individual) financial statements of an entity, as well as to consolidated financial statements of an economic entity. Municipalities control significant public resources and provide a wide variety of goods or services in different geographic areas with different socio-economic conditions. Consolidated financial statements provide an overview of assets, liabilities, revenues and costs etc. of an entity, but a greater level of aggregation is necessary to provide information which is relevant for accountability and decision-making purposes.

The objective of the disclosures is to enable users of the financial statements to evaluate the nature and financial effects of the activities in which it engages and the economic environment in which it operates. To achieve the objective, disclosures are required on two levels, namely:

- Specific segment disclosures
- Geographic disclosures

Detailed guidance on GRAP 18 reporting was provided by the National Treasury in the Accounting Guideline on GRAP 18 Segment Reporting (February 2020) which is available on the following link:

<https://aq.treasury.gov.za/>

The mSCOA function and region segments must be used to comply with the GRAP 18 reporting requirements.

The function segment records the major activities that generate the most economic benefits or service potential of the municipality. The implication will be that all income and expenditure transactions related to a specific trading service (function) must be budgeted for and transacted within that function. Therefore, where grants are allocated to trading services, the grant must be budgeted for and transacted in the Trading Services function. Municipalities must review their classification of the function segment as to whether the function is correctly identified as a core or non-core function.

The region segment identifies the lowest relevant geographical regional indicator of the intended contributor or beneficiaries that will contribute/ benefit directly from the given service or capital investment. Municipalities must ensure that they identify the lowest geographical regional indicator in the region segment when they budget, transact and report to provide data on the geographic disclosures required in GRAP 18.

Municipalities are also reminded to include the GPS Longitude for capital projects on supporting table SA36 on the A Schedule.

6.5 Period closure and reconciliation of General Ledger

Section 65 (2)(j) of the MFMA states that the accounting officer must take all reasonable steps to ensure that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Annexure B of MFMA Circular No. 80 (08 March 2016) provides guidance on the minimum system requirements in this regard, namely that the ERP system must contain the functionality for:

- Period closures (i.e. budget process, month-end and year-end) and certification within the statutory reporting dates;
- Reconciliations and balancing of the sub-system and the General Ledger of the core ERP System with control accounts as a condition of all period closures;
- System generated transfer of opening balance to month 1 in the following year subsequent to the year-end closures period 12 as at 30 June (of the current year);
- Automated roll-over of the closing balance from month 12 into period 13 of the current financial year and month 01 of the new financial year; and
- Automated roll-over of the closing balance from period 13 to 14 and 15 of the current financial year and the corresponding month in the new financial year.

Guidance on the required period closures will be provided in *mSCOA* Circular No. 15 that will be issued in 2024.

6.6 *mSCOA* governance and implementation

Municipalities that have not yet achieved the required level of *mSCOA* implementation, must develop and implement a road map (action plan) to fast track the implementation of *mSCOA*. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.

6.7 Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury will regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. This project will also include the following outputs:

- Review and update the set of minimum business processes and system specifications for *mSCOA* (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;
- Update and develop the standard operating procedures (SOPs) for *mSCOA*;
- Align the current ICT due diligence assessment for *mSCOA* to the new Regulations;
- Consultation with key stakeholders on draft regulations; and
- Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.

Further communication will be issued on the consultation processes and training in due course.

6.8 Training Initiatives

The National Treasury has introduced several training initiatives to capacitate municipalities, government departments, system vendors and other stakeholders on *mSCOA*. In 2024, these training initiatives will include:

- **Virtual Master classes:** This training is hosted by CIGFARO at no cost via zoom on a monthly basis and deals with technical and accounting aspects of the use of *mSCOA* chart;

- **Provincial training on mSCOA:** This is a new training initiative and will be hosted at a physical venue by CIGFARO at a cost (to cover expenses) and will include the fundamentals (part 1) and technical and accounting aspects (part 2) of mSCOA. Delegates will be required to pass a test on each part of the training to receive a certificate of completion;
- **mSCOA eLearning:** This self-paced web-based course hosted by the National School of Government (NSG) at no cost (until further notice) aims to equip learners with the fundamental of mSCOA. Municipal and government officials can register for the course at on the following link:

<https://www.thensg.gov.za/elearning>

- **Annual CIGFARO/mSCOA workshop:** This annual workshop provides a platform to share lessons learnt, best practices, technical aspects of mSCOA implementation and planned new developments by the National Treasury.

The full training program for 2024 is available on the GoMuni/ Go Training portal) on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

7. The Municipal Budget and Reporting Regulations

7.1 Assistance with the compilation of budgets

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

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Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjati Mashoeshoe	012-315 5553	Matjati.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	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	Matjati Mashoeshoe	012-315 5553	Matjati.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi		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
eThekweni	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Lesego Leqasa		Lesego.Leqasa@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za

8. Submitting budget documentation and A schedules for the 2024/25 MTREF

8.1 Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the mSCOA data strings to the LGDRS.

Annexure A (attached) provides a list of the deadline dates for the submission of mSCOA data strings and documents to the GoMuni Upload portal in the 2024/25 MTREF. The GoMuni Upload portal can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

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

8.2 Updating of contact details on GoMuni

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur. Often emails containing important information and deadlines do not reach the intended GoMuni users due to outdated users contact information.

To update the contact details, municipalities (registered users) must download the excel report from GoMuni under Database/Contacts/Reporting/Contact information on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Changes/ additions made must be forwarded to lgdocuments@treasury.gov.za.

8.3 Submission of monthly sign-off

From 2024/25, municipalities will be required to sign off on the mSCOA data strings submitted for section 71 and grant reporting monthly. Currently this is being done manually on a quarterly basis. These monthly sign-off certificates will be system generated from the LGDRS and must be uploaded monthly with the data string submission to the GoMuni Upload portal.

8.4 Training on GoMuni

The training schedule and GoMuni links for 2024 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

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Contact



national treasury

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REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
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JH Hattingh
Chief Director: Local Government Budget Analysis
07 December 2023

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Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

- a. **ICT Architecture**, which includes the hardware, servers, software, licences required to run the ERP management systems.
- b. **Governance and Institutional Requirements** - which includes:
 - A functioning *mSCOA* steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
 - Regular reporting on *mSCOA* implementation to Management and Executive Committees and Council.
 - Appointment of a *mSCOA* champion to drive the *mSCOA* implementation at the municipality.
 - Appointment of a suitably qualified System Administrator.
 - The development and adoption of the required IT policies and securities.
 - Establishment of data back-up and disaster recovery procedures.
- c. **System Functionality** - which includes:
 - The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the *mSCOA* enabling version of the ERP.
 - Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *mSCOA* Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

The ERP system represents the General Ledger. Any 3rd-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the mSCOA Regulations. This means that data contained in the 3rd party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3rd party system must be possible.

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

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Annexure B

SUBMISSION CHECKLIST 2024/25 MTREF BUDGET DOCUMENTS:

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
BUDGET DOCUMENTS				
Tabled Budget	<ol style="list-style-type: none"> 1. A1 Schedule Draft 2. Budget Document Draft 3. Council Resolution Draft 4. Quality Certificate Draft 5. IDP Draft 6. SDBIP Draft 7. Spatial Development Framework Draft 8. Long Term Financial Strategies Draft 9. Service Standards Draft 10. Rates Billing Draft 11. Tariff List Draft 12. Property Rates and Tariffs List Draft 13. Draft Tariff Policies on: <ol style="list-style-type: none"> a. Property Rates and Service charges b. Borrowing c. Budget Implementation and Management d. Cash Management and Investment e. Credit Control and Debt Collection f. Funding and Reserves g. Indigents h. Long-term Financial Planning i. Management and Disposal of Assets Draft j. Infrastructure Investment & Capital Projects k. Supply Chain Management 14. mSCOA Road Map Draft 15. Fixed Asset Register Draft 	<ol style="list-style-type: none"> 1. TABB – Tabled Budget 2. PRTA – Tabled Project Details 3. A1D – Tabled non-financial data 	Immediately (within 24 hours) after tabling by council	15 April 2024

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Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	16. Funding Plan Draft 17. Indigent Register Draft 18. General Valuation Roll (GVR) Draft			
Adopted Budget	1. A1 Schedule Final 2. Budget Document Final 3. Council Resolution Final 4. Quality Certificate Final 5. Budget locking certificate Final 6. IDP Final 7. SDBIP Final 8. Spatial Development Framework Final 9. Long Term Financial Strategies Final 10. Service standards Final 11. Rates Billing Final 12. Tariff List Final 13. Property Rates and Tariffs List Final 14. Final Tariff Policies on: <ul style="list-style-type: none"> a. Property Rates and Service charges b. Borrowing c. Budget Implementation and Management d. Cash Management and Investment e. Credit Control and Debt Collection f. Funding and Reserves g. Indigents h. Long-term Financial Planning i. Management and Disposal of Assets j. Infrastructure Investment & Capital Projects k. Supply Chain Management 15. mSCOA Road Map Final 16. Fixed Asset Register Final	1. ORGB – Original (adopted) Budget 2. PROR – Project Details Original Budget 3. A1F – Final non-financial data	10 working days after approval by council	12 July 2024

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Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	17. Funding Plan Final 18. Indigent Register Final 19. General Valuation Roll (GVR) Final 20. D Schedule (entities) 21. MTREF Budget Schedule Time Table			
Adjustment Budget	1. Mid-Year Budget Perform Assessment S72 2. Resolution Mid-Year Budget Perf Assess S72 3. Adjusted Budget 4. B Schedule 5. Council Resolution 6. Quality Certificate 7. Budget locking certificate Revised 8. E schedule (entities)	1. ADJB - Adjusted Budget 2. PRAD - Project details Adjusted Budget	10 working days after approval by council	14 March 2024
In-year Reporting	1. S71 monthly report 2. Monthly C Schedule 3. Monthly Quality Certificate 4. Monthly Primary Bank Statements 5. Monthly Primary Bank Recon 6. Monthly Trial Balance 7. Signed S71 Monthly Report to Council 8. Signed Conditional Grant Monthly Report to Council 9. Monthly F Schedule (entities) 10. Quarterly mSCOA Implementation Progress Reports 11. Quarterly S52d Performance Reports	1. M01 – M12 - Monthly Actuals 2. CR01 – CR12 - Monthly Creditors 3. DB01 – DB12 - Monthly Debtors 4. BMQ1 – BMQ4 – Quarterly Borrowing Monitoring 5. IMQ1 – IMQ4 - Quarterly Investment Monitoring	10 working days after the end of month/quarter	15 August 2024 13 September 2024 14 October 2024 14 November 2024 13 December 2024 15 January 2025 14 February 2025 14 March 2025 14 April 2025 15 May 2025 13 June 2025 14 July 2025
YEAR-END DOCUMENTS				
Pre-audit	1. Pre-audited AFS	PAUD - Pre-audited AFS CRPA – Creditors DBPA - Debtors	Immediately (within 24 hours) after submission to AGSA	13 September 2024
Audit	2. Audited AFS	1. AUDA - Audited AFS 2. CRAU – Creditors	Immediately (within 24 hours) after conclusion of audit	14 March 2025

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
		3. DBAU - Debtors		
Restated	4. Restated AFS	RAUD - Restated AFS	Immediately (within 24 hours) after approved by Council	2022/23: 15 August 2024
Annual Report	5. Annual Report 6. Council Oversight Report	Not applicable	Within nine months after the end of a financial year deal	15 May 2025
REVENUE MANAGEMENT DOCUMENTS				
Revenue	1. Tariff Tool Draft and Final 2. Tariff Tool Final 3. Bulk Suppliers (water and electricity) proof of payment-M01 to M12 4. Proof of payment 3rd party (Staff benefits, SARS)-M01 to M12 5. Bulk Suppliers - repayment plans 6. Repayment plan (with any of its creditors excluding bulk suppliers) 7. Municipality Valuation Roll Reconciliation-Q1 to Q4 8. Revenue Enhancement Strategy 9. Municipality Revenue Assessment Tool 10. Schedule for the new general valuation roll 11. Supplementary Valuation Roll 12. Municipal Debt relief Application	Not applicable	1. Annually 2. Monthly 3. Monthly 4. As applicable* 5. As applicable* 6. As applicable 7. Quarterly 8. Every 3 years* 9. Every 3 years* 10. Annually 11. Annually	
MFRS DOCUMENTS				
MFRS	1. Mandatory FRP Progress Report-M01 to M12	Not applicable	Monthly*	Not applicable

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24 MAY 2024

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NATIONAL TREASURY

MFMA Circular No. 128

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2024/25 MTREF

INTRODUCTION	2
1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS	2
2. KEY FOCUS AREAS FOR THE 2024/25 BUDGET PROCESS	3
2.1. LOCAL GOVERNMENT CONDITIONAL GRANTS AND UNCONDITIONAL GRANTS ALLOCATIONS	3
2.2. POST 2023 MTBPS CHANGES	4
2.3. REVIEW OF THE LOCAL GOVERNMENT FISCAL FRAMEWORK	5
2.4. UPDATE ON THE REVIEW OF THE CONDITIONAL GRANTS	5
2.5. FUNDING FOR LOCAL ECONOMIC DEVELOPMENT (LED) PROGRAMMES	6
2.6. REFORMS TO IMPROVE THE EFFICIENCY AND FINANCIAL SUSTAINABILITY OF METRO'S TRADING SERVICES	6
2.7. CRITERIA FOR THE RELEASE OF THE EQUITABLE SHARE:	7
3. REVENUE MANAGEMENT	7
3.1. UPDATE ON MUNICIPAL DEBT RELIEF (MFMA CIRCULAR NO. 124)	8
3.2. SMART METER GRANT	8
3.3. TRANSVERSAL TENDER RT-29	9
4. CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES	9
4.1. CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS	9
4.2. UNSPENT CONDITIONAL GRANT FUNDS FOR 2023/24	11
5. FUNDING CHOICES AND MANAGEMENT ISSUES	11
5.1. EMPLOYEE RELATED COSTS	12
5.2. REMUNERATION OF COUNCILLORS	12
5.3. GOVERNANCE, PERFORMANCE, AND INVESTMENT MATTERS	12
5.4. ENVIRONMENTAL POLLUTION	13
6. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)	14
6.1. GO LIVE ON VERSION 6.8 OF THE CHART	14
6.2. MSCOA DATA STRINGS CREDIBILITY	14
6.3. REGULATING THE MINIMUM BUSINESS PROCESSES AND SYSTEM SPECIFICATIONS FOR MSCOA	15
7. SUBMITTING DOCUMENTS TO THE GOMUNI UPLOAD PORTAL	16
7.1. SUBMISSIONS TO THE NATIONAL TREASURY	16
7.2. UPDATING OF CONTACT DETAILS ON GOMUNI	16
7.3. SUBMISSION OF ADDITIONAL REPORTS	16
7.4. PROCUREMENT SPEND REPORTING	16
8. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS	17
8.1. ASSISTANCE WITH THE COMPILATION OF BUDGETS	17

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24 MAY 2024

Introduction

This budget circular is a follow-up to MFMA Circular No. 126 that was issued on 07 December 2023. It aims to provide further guidance to municipalities with the preparation of their 2024/25 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 2024 Budget Review and the 2024 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 are not covered in this circular.

1. The South African economy and inflation targets

Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.

Power cuts and operational problems in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.

South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually. New energy projects will improve fixed investments and business sentiment.

To accelerate GDP growth after an extended period of weak economic performance, South Africa needs large-scale private investment. Government is working to improve the fiscal position, complete structural reforms and bolster the capacity of the state to reduce borrowing costs, raise confidence, increase investment, and put the economy on a higher job creating growth path.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.



24 MAY 2024

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Table 1: Macroeconomic performance and projections, 2022 – 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

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

Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

Fiscal strategy to contain debt (fiscal consolidation) through reduction of budgets and reprioritisation

The 2024 budget balances development and sustainable public finances. In the context of persistent low economic growth, government will protect critical services, support economic growth through reforms and public investment and stabilise public debt. Although South Africa continues to confront difficult economic conditions, a moderate recovery is forecast in the economic outlook. Broad reforms are underway in energy, freight, water and telecommunications. Yet it will take time to reverse the consequences of operational, maintenance and government failures at state owned companies responsible for electricity, rail and ports. Rapid growth in debt- service costs choke the economy and the public finances. Government is staying the course to narrow the budget deficit and stabilise debt. This year, for the first time since 2008/09, government will achieve a primary budget surplus. Debt will stabilise in 2025/26.

The balances approach to fiscal consolidation includes expenditure restraint and moderate revenue increases, while continuing to support the social wage and ensuring additional funding for critical services. Government will after extensive consultation propose a binding fiscal anchor for future sustainability. In the interim, the debt stabilisation primary surplus will anchor fiscal policy.

The consolidate budget includes the main budget framework and spending by provinces, social security funds, public entities including municipalities finances from their own revenue sources. Government remains committed to fiscal consolidation that balances the needs of the most vulnerable in society and protects the public finances for future generations.

2. Key focus areas for the 2024/25 budget process

2.1. Local government conditional grants and unconditional grants allocations

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants. There were no proposed reductions on the sharing of the general fuel levy to the metropolitan municipalities.

Notable changes to the conditional grants system

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

New conditional grant for smart prepaid meters

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability.

This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

Improving regulatory levers and reforms

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

2.2. Post 2023 MTBPS changes

A number of reductions that were proposed in the 2023 MTBPS have been reversed but revised downwards, and several further cuts and other reprioritisations effected to make funds available for other government priorities. These include:

Reductions reversed: Previous reductions proposed on the sharing of the general fuel levy to the metropolitan municipalities, the rural roads asset management systems and the water services infrastructure grants have been reversed.

Reductions revised downwards: The previous reduction of R218 million to the integrated national electrification programme municipal grant is revised to R204 million; the previous reduction of R49 million to the municipal disaster response grant is revised to R35 million; and the previous reduction of R48 million to the municipal systems improvement grant is revised to R27 million.

Further reductions: To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period. These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

Reprioritisations: Reprioritisations over the MTEF period include the following: R58.3 million from the direct component of the municipal infrastructure grant is converted to the indirect component of the grant; R587 million from the direct component of the regional bulk infrastructure grant is converted to the indirect component; R91 million from the integrated urban development grant and R1.4 billion from the municipal infrastructure grant are shifted to the municipal disaster recovery grant to fund the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023; R400 million from the first two years of the MTEF period are shifted to the outer year in the public transport network grant; R2 billion is reprioritised from the integrated national electrification programme municipal grant to fund the baseline for the new smart meters grant; and R432 million is reprioritised from the integrated national electrification programme Eskom grant to fund other priorities in the energy sector.

2.3. Review of the local government fiscal framework

Government's five-year programme of action to improve local governance, as endorsed by the Budget Forum, includes efforts to improve the funding model for local government. The National Treasury is reviewing a draft report for regulating municipal surcharges on electricity and identifying alternative sources of revenue to replace these. The next step will be consultation with external stakeholders.

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions. The Department of Cooperative Governance, the National Treasury, the South African Local Government Association, the Financial and Fiscal Commission and statistics South Africa are identifying areas for refinement over the 2024 MTEF period.

2.4. Update on the review of the conditional grants

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in



the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

2.5. Funding for Local Economic Development (LED) Programmes

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

Whilst there is a call for creation of conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

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

2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services

Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

These reforms are commencing in the 2024/25 municipal financial year with the conditions being introduced in the Urban Settlement Development Grant (USDG). Thereafter, the reform will be extended to other revenue-generating trading services.

2024/25 USDG Financing Component for Trading Services

Municipalities must submit the following to the transferring officer and the National Treasury to qualify for making an application for the financing component:

- A council approved turnaround strategy to the Department of Human Settlement (DHS) and the National Treasury by 31 July 2024;
- A roadmap on the institutional reforms for improved management and governance to be submitted to DHS and National Treasury by 30 September 2024; and
- A business and investment plan that is consistent with the services development plan by 30 September 2024.

In support of these conditions, National Treasury will issue a guidance note by 1 April 2024, on requirements for turnaround strategies, institutional reforms and business plans for the financing component on trading services.

2025/26 onwards Improving the efficiency of urban utility services

Beyond 2024/25, the intention is to extend the reform agenda beyond water services to other revenue-generating trading services, including electricity and solid waste management. The Explanatory Memorandum, **Annexure W1**, to the 2024 Division of Revenue Bill provides the following direction on future work on municipal fiscal frameworks linked to trading/ utility services.

The grant reforms will aim to:

- Increase the level of investments in utility services (water, wastewater, electricity and solid waste) by leveraging grant finance with loan finance, linked to improved operational and financial performance of services providers;
- Catalyse changes in the structure, management, and governance of utility services businesses to support improvements in operational, technical and financial performance;
- Promote professional management with a single point of management accountability for utility services in cities, suitable managerial autonomy and the technical skills necessary to manage an effective service; and
- Promote and ensure full financial transparency, including by making the financial relationship between municipalities and the utility services explicit.

2.7. Criteria for the release of the Equitable Share:

- The criteria for the release of the equitable share were covered in Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2024/25 financial year.
- Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

3. Revenue Management



3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

Accounting Guidance

Municipalities whose Municipal Debt Relief applications were approved must fully account for and correctly report on the write-off of their Eskom arrear debt and related benefits. Municipalities should note the guidance in this regard provided in MFMA Circular No. 124: *Supplementary Guide on the accounting- and mSCOA reporting requirements that can be accessed on the MFMA website at the following link:* <http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>.

It is recommended that all municipalities familiarise themselves with the guidance as far as it relates to correctly budgeting- and accounting for free basic services as well as raising and paying their bulk accounts.

Debt relief reporting requirements

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during February 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 80 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2023/24 and/ or 2024/25 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved Budget Funding Plan – if the municipality has an approved the Financial Recovery Plan (FRP), the monthly FRP progress report must include the municipality's progress against the components of the FRP aimed to achieve a funded budget and revenue enhancement initiatives;
- The high-level summary of its monthly property rates reconciliation (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's progress in addressing any variances evident from its monthly property rates reconciliation; etc.

3.2. Smart Meter Grant

With regard to the smart meter grant referred under 2.1 above, the National Treasury has targeted MFMA Circular No. 124 debt relief applicants for the initial implementation of this grant.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities. This invitation will be sent out before 15 March 2024. Furthermore, the grant conditions require a council resolution endorsing the application.

A completed template with supporting documentation and council resolution must be submitted to revenue@treasury.gov.za and sadesh.ramjathan@treasury.gov.za before 30 April 2024.

The applications will be evaluated before 31 May 2024 and allocations will be completed determined the commencement of the municipal budget year.

3.3. Transversal tender RT-29

The National Treasury is finalising the RT-29 transversal tender for a smart metering solution, and the appointed panel is available to all municipalities from March 2024. The transversal tender is targeting smart meter solutions for the water and electricity functions, STS meters compliance and load reduction systems. It will also enable municipalities to implement bi-directional smart metering systems. Municipalities are once again cautioned not to contract any smart metering systems or solutions without considering the RT-29 transversal tender which provides a competitive pricing comparison and cost saving on procurement. Municipalities wishing to participate in the RT-29 transversal must make their interest known to the Office of the Chief Procurement Officer (OCPO) on the email TCcontract1@treasury.gov.za. These municipalities must show evidence of a budget allocation in the current budget as well as future budgets for participation.

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4. Conditional Grant Transfers to Municipalities

24 MAY 2024

4.1. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2023 (Act No. 5 of 2023) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2023 (Act No. 24 of 2023), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2023/24 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.

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When requesting a rollover in terms of Section 21(2) of the 2023 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2023 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that the service provider was appointed for delivery of the project before 29 March 2024; or
 - b) Proof of project tender and tender submissions published and closed before 31 March 2024 or with the appointment of contractor or service provider for delivery of service before 30 June 2024 in cases where additional funding was allocated during the course of the financial year of the project;
 - c) Incorporation of the Appropriation Statement; and
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

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4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
 5. The value of the committed project funding and the conditional allocation from the funding source;
 6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
 7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
 8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
 9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

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

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2024, the application will be declined.

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

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2023 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2024;
3. Accurate disclosure of grant performance in the 2023/24 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2023/24 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2024 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

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

1. The entire 2023/24 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2023/24 allocation;

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

4.2. Unspent conditional grant funds for 2023/24

The process to ensure the return of unspent conditional grants for the 2023/24 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2024 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2024. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2023 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 2024.

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

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2024;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2024. 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 18 November 2024; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 18 November 2024, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2024 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.

5. Funding choices and management issues

Given the current economic crisis the country faces, 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. Municipalities are advised to consider all the advice

provided in MFMA Circular No 126, 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

5.1. Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and this has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. The 2022 State of Local Government Finance Report revealed that 157 municipalities 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.

5.2. 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 consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councillor(s) concerned.

5.3 Governance, performance, and investment matters

South Africa has reached a stage where all of government including municipalities need to play a pivotal role in igniting the economy of the country. There is a need for a concerted effort to put initiatives that will attract the investments which will stimulate the economy. The investments take place in the local government and municipalities in particular as the custodian of the spatial planning and enabling infrastructure.

Critical infrastructure such as water, sanitation and electricity to stimulate the economy is owned, maintained and developed by the municipalities. In the last 30 years, there has been investment in ensuring that access to basic services – water, electricity and refuse - is improved markedly.

However, there has been little to no investment on bulk infrastructure such as water treatment works, wastewater treatment works and electrical substations which are the backdrop for enabling investment in municipalities.

Of concern is that budget for operation and maintenance have been negligible. If the trends continue without arresting the decline, the municipalities will in all likelihood not experience

24 MAY 2024

growth. This will reduce the prospect for economic growth leading to high unemployment and less economic activities in general.

As such, the municipalities need to take the responsibility to create initiatives which will attract more investment. Key initiatives to improve this are investing in bulk and connector infrastructure as well as strengthening good governance.

The budget allocation to address infrastructure requirements are not sufficient. As such, the municipalities should improve governance and the overall financial health which will allow for the financier to be attracted to borrow municipalities to finance enabling infrastructure.

Urban management and in particular cleaning of the environment is critical for ensuring that municipal area is attractive. Thus, ability to attract investment should also include clearly defined initiatives that ensure the city is continuously clean. This will retain existing investors and also enable the municipalities to attract new investors who wishes to locate in the municipal area.

A firm's decision to invest is influenced by factors such as infrastructure and land availability, the institutional and regulatory environment, skills availability and innovation levels and the availability of enterprise support and finance. Municipalities have key roles that influence a decision to invest and expand in a particular space. Poorly performing spaces – such as industrial parks, CBDs, logistics hubs, townships – discourage investment and encourage disinvestment. Poorly performing economic assets, such as roads, ports, rail, communications, do the same. Many of the reasons for poor performing spaces and assets lie within the ambit of the public sector, but not all within the local sphere. In some instances, municipalities are directly responsible for what needs to be done, in other areas the municipality needs to mediate inter-governmental solutions.

To turnaround these spaces and unlock their economic potential the immediate focus must be on getting the basics right first –

- Ensure reliable and sustainable service delivery – water, sanitation, stormwater, roads, lighting and waste management;
- Ensure effective land governance – urgently resolve inter-governmental issues that inhibit performance;
- Undertake bulk infrastructure repair and maintenance;
- Address business and community safety issues;
- Operationalise and manage public open spaces and assets; and
- Manage the spaces – at minimum put in place municipal transversal teams responsible for ensuring the basics are in place.

The quality and transparency of municipal governance has a direct impact on economic performance. Dysfunctional municipalities discourage new investment and result in job loss. Ensuring the effective management of municipal businesses through evidenced-based decision making and sound financial management is essential to attract and retain firms. Improving the efficiency and transparency of municipal business processes that impact on the private sector – such as registering property, getting electricity connections, construction permits, obtaining wayleaves, getting a water connection, and issuing an informal trader permit – goes a long way to building business confidence and municipal credibility.

5.4 Environmental Pollution

The deteriorating quality of water resources in urban and rural areas due to pollution, failing infrastructure such as wastewater treatment and the lack of enforcement of by-laws, legislation and urban management, exacerbates water scarcity, and increases costs of providing potable water.



24 MAY 2024

MFMA Circular No. 128

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Municipalities are urged to anticipate the imminent approval of the water pricing strategy, which introduces a waste discharge charge. This penalty underscores the need for municipalities to ensure that they comply with and enforce all legislation and by-laws governing urban and environmental management. This requires municipalities to prioritise effective and efficient service delivery, including sufficient investment in asset maintenance, expansion and renewal for solid waste management, wastewater treatment, as well as by-law enforcement to mitigate the continuous pollution of streams and rivers.

Collaboration among municipalities, sector departments, NGOs, citizens, and the private sector are essential for mobilising resources to prevent further deterioration and restoration of water resources. Such efforts need to only prevent pollution at source but also safeguard water quality for future generations, making the strategic investment in water resources a cornerstone of sustainability, economic growth and healthy environments.

6. Municipal Standard Chart of Accounts (*mSCOA*)

6.1. Go Live on Version 6.8 of the Chart

mSCOA version 6.8 will go live on 20 March 2024, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2024/25 MTREF on the GoMuni portal.

After going live on version 6.8 of the chart, all the reports available on the LGDRS will be aligned to *mSCOA* chart version 6.8. This includes the format of the Section 71 report for Q3 and Q4 of 2023/24.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.8 of the chart. A **protected** version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the on the MFMA Webpage on the link below:

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

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

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

6.2. *mSCOA* data strings credibility

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



24 MAY 2024

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

https://lg.treasury.gov.za/ibi_apps/signin

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *mSCOA* data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.

The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5th National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

6.3. Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury commenced with the work to regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. The following working groups will be established to ensure that relevant stakeholders are consulted during the review processes:

- a. **Corporate governance** including internal and external audit, oversight committees, performance management, IT system requirements and management, municipal websites, document management, reporting mechanisms;
- b. **Municipal budgeting, planning and financial modelling** including IDP, Budgets Management, Revenue, Human Resources (HR) /Payroll, Assets;
- c. **Financial accounting** including general ledger, accounts receivables and payables, financial reporting, AFS reporting, insurance management, consolidation reporting;
- d. **Costing and reporting** including cost planning and cost management and reporting;
- e. **Project accounting** including project creation and planning, project management and reporting, contract management;
- f. **Treasury and cash management** including cash management and reporting, grant management and reporting, investment management and reserves, borrowings management, provisions and contingent liabilities;
- g. **Supply chain management** including supply chain management and inventory;
- h. **Full asset life cycle management** including maintenance management and asset management;
- i. **Real estate management** including property register and rental management and general processes;
- j. **Human resource and payroll management** including human resources, time management, payroll management and reporting;
- k. **Revenue management**, customer care, credit control and debt collection including revenue management and billing, credit control, customer management, debt collection, indigent management;
- l. **Valuation roll management**; and
- m. **Land use building control** including land use and building control.

Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep **all** stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comment and inputs relating to the review processes underpinning these Regulations.

7. Submitting documents to the GoMuni Upload Portal

7.1. Submissions to the National Treasury

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

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • mSCOA Data Strings; • Budget-related, in-year and year-end documents and schedules (A, B and C); and • Revenue and MFRS Documents (as per MFMA Circular No. 126);
- lgdataqueries@treasury.gov.za – Database related and submission queries; and
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za.

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

7.2. Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

7.3. Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024. The list of the required debt relief reports is attached as **Annexure A**.

7.4. Procurement spend reporting

In order for government to fulfil its social responsibility to channel procurement spending towards certain designated groups and to unlock economies of scale in government procurement expenditure, a single standardised view needs to be created into the

procurement spend information across all spheres of government on a transactional level for spend and trend analysis purposes.

The OCPO designed and built a Data Warehouse that serves as common repository for procurement related data with the necessary capabilities to produce standardised information in a dashboard format via various Business Intelligence tools. Currently procurement spend data of all National and Provincial departments from 2017 to date is hosted and analysed in the Data Warehouse.

From 1 March 2024, municipalities must on monthly basis report all goods and services related payments at a transactional level monthly. Towards this end, municipalities must complete and submit the template attached as **Annexure E** and submit it to the GoMuni Upload portal under the folder Documents/ Other. These reports are due by the 15th of the month that follows the reporting month. The first report is therefore due on 15 April 2024. This information is only required for municipalities and not for municipal entities.

A Data Upload Tool is also available that allows municipalities to capture their spending data manually or extract the relevant information from the municipality's payment system automatically. Information captured on the Data Upload Tool will be submitted directly into the OCPOs Data Warehouse once the various online input validations to ensure the accuracy and completeness of the data has been passed. To access the tool, an email request must be sent to ocpodatarequest@treasury.gov.za to obtain a User ID and Password that is institution specific. Training on the use of the OCPO Data Upload Tool as well as technical integration information will be provided after the institution has received a User ID and Password.

The submission status of the OCPO Spend Report will be included on the status report of document submissions available on the LGDRS. Municipalities that opt to use the Data Upload Tool instead of submitting the excel template to GoMuni must submit a 'not applicable form' to the GoMuni Upload portal for their non-submission is not classified as outstanding.

8. The Municipal Budget and Reporting Regulations

8.1 Assistance with the compilation of budgets

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

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24 MAY 2024

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Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	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
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
Msunduzi	Lunathi Dumani	012-315 5866	Lunathi.dumani@treasury.gov.za
eThekweni	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Kevin Bell	012-315 5725	Kevin.bell@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za
Local government Conditional Grants	Conditional Grants team	012-315 5183	Sello.mashaba@treasury.gov.za Unathi.lekonyana@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za

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Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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
08 March 2024

ANNEXURE A – LIST OF REQUIRED REPORTS TO BE SUBMITTED TO NATIONAL TREASURY FOR DEBT RELIEF PROGRAMME (TEMPLATE)

ANNEXURE B – MUNICIPAL CERTIFICATE OF COMPLIANCE FOR DEBT RELIEF PROGRAMME (TEMPLATE)

ANNEXURE C – MUNICIPAL DEBT RELIEF – MONTHLY REPORTING – INDIGENT HOUSEHOLDS INFORMATION (TEMPLATE)

ANNEXURE D – MUNICIPAL DEBT RELIEF – MONTHLY REVENUE COLLECTION REPORTING (TEMPLATE)

ANNEXURE D – PROCUREMENT SPENT REPORTING (TEMPLATE)

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Western Cape
Government
FOR YOU

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Strategic Integrated Municipal Engagement 2024

Overberg District Municipality



Revenue and Expenditure

- 2024/25 MTREF tabled budget is funded.
- The Municipality is encouraged to work towards tabling surplus operating budgets to improve its cost ratio
- Continue implementing stringent cost containment measures.

Economic Sustainability

- Although good growth is shown in Opex in 2024/25, outer year increases toward a number of functions appear to be below inflation, raising service delivery concerns.
- Strong investment in waste infrastructure is planned over the MTREF; must ensure costs are recovered from users to ensure sustainable service over the long term.

mSCOA Compliance

- Data credibility: Difference between A1-Schedule tabled to Council and mSCOA data string.
- Balance sheet and cash flow budgeting remains an issue.
- VAT accounting for service charges is not adhere to.

Integrated Development & Spatial Planning

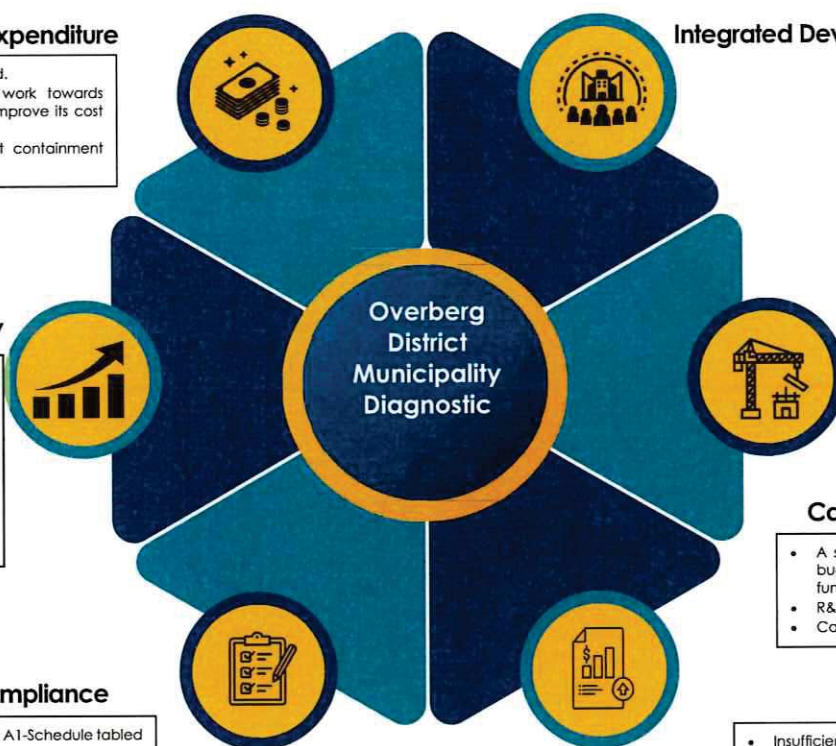
- Municipality tabled a "reviewed IDP" which is not prescribed in terms of section 25 of the MSA and its Regulations.
- Municipality to consider the guidance provided in the Revised IDP Guidelines issued by the DCOG in 2020 and in future, table a report on the outcomes of the IDP review to Council rather than a "reviewed IDP".
- ODM is encouraged to undertake an annual review of the implementation of the DSDF.
- District to consider the key spatial planning risks and opportunities in the 2022 SIME Report and continue to consult DSDF Implementation Framework to systematically ensure that these are addressed through its capital budget allocations and operational plans.

Capital Budget & Infrastructure

- A substantial portion of the capital investment budget will be financed by internally generated funds.
- R&M above NT norm of 8%.
- Capital spending below NT norm of 95%.

Strategic Procurement

- Insufficient policy revision for alignment to regulatory reform.
- Poor alignment between procurement plan and strategic planning cycle, no procurement plan submitted for analysis.
- No asset register submitted for analysis.



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TABLE OF CONTENTS

SECTION 1: INTRODUCTION	6
SECTION 2: INTEGRATED PLANNING	7
SECTION 3: ECONOMIC AND FINANCIAL SUSTAINABILITY	12
SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION.....	26
ANNEXURE A: DISTRICT BENCHMARKING GRAPHS	31



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LIST OF ACRONYMS

AQMP	Air Quality Management Plan
CAPEX	Capital Expenditure
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
CSIR	Council for Scientific and Industrial Research
DCAS	Department of Cultural Affairs and Sport
DEA&DP	Department of Environmental Affairs and Development Planning
DM	District Municipality
DLG	Department of Local Government
DWA	Department of Water Affairs
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlements Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
ISDF	Integrated Strategic Development Framework
IYM	In-year Monitoring
IWMP	Integrated Waste Management Plan
JOC	Joint Operations Centre
kl	kilolitre
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
LTFP	Long-Term Financial Plan
LUPA	Land Use Planning Act
MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal
MFMA	Municipal Finance Management Act

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MER	Municipal Energy Resilience
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MISA	Municipal Infrastructure Support Agent
MMP	Maintenance Management Plan
MTREF	Medium Term Revenue and Expenditure Framework
NRW	Non-revenue Water
NDHS	National Department of Human Settlements
NT	National Treasury
O&M	Operations and Maintenance
OPEX	Operating Expenditure
PMS	Performance Management Systems
RMP	Road Management Plan
SCM	Supply Chain Management
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works


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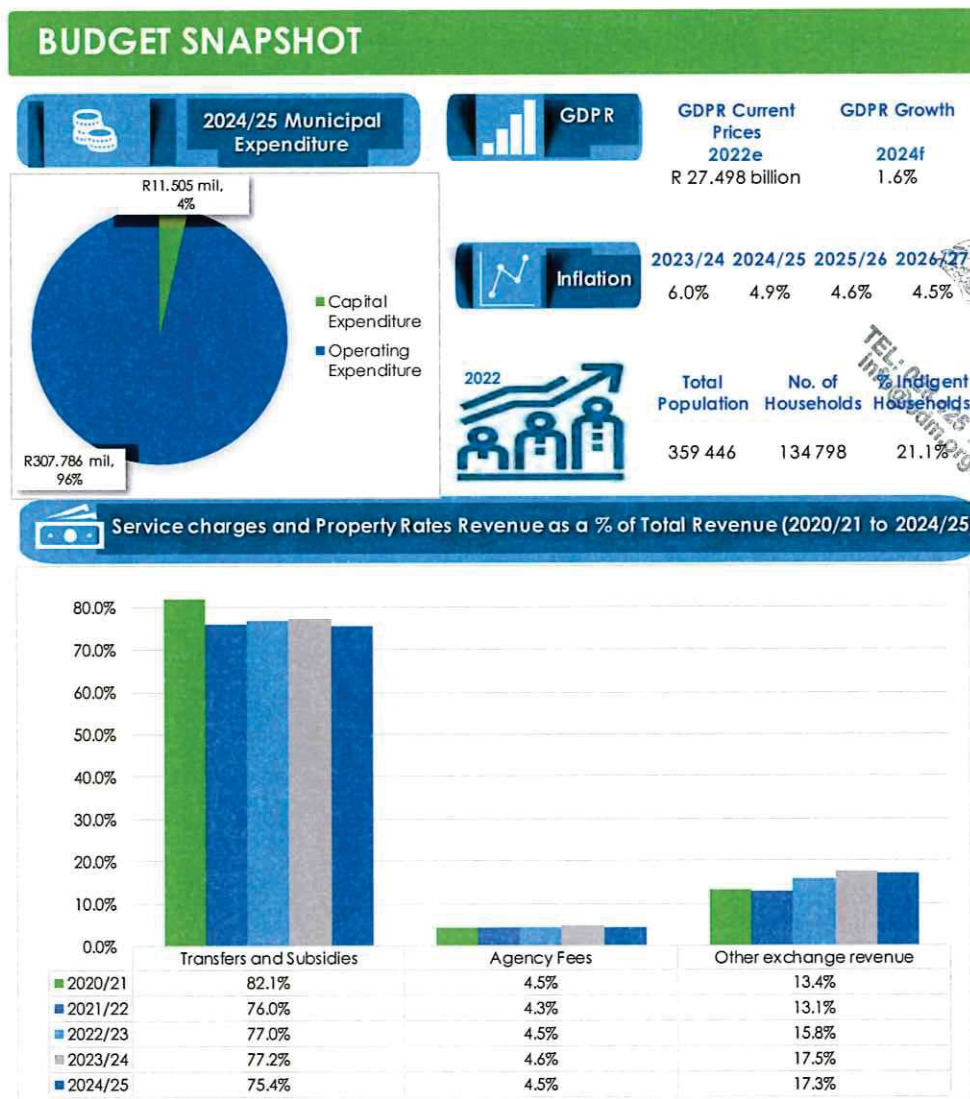
SECTION 1: INTRODUCTION

The 2024 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2024/25 MTREF Budget, 2024/25 Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant policies and documents.

The assessment covers the following key areas; conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR); an integrated, spatial and environmental Planning analysis of the IDP and SDF and the responsiveness, credibility and sustainability of the tabled budget.

The WCG intends meeting the executives of your Municipality in May 2024, where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as presented in the draft budget, IDP, LED, SDF and as well as other strategic matters for discussion between the two spheres of government. All the information related to the assessment and analysis of the draft annual budget, IDP and SDF are found in the report below.

The budget snapshot below provides a high-level overview of key socio-economic and financial indicators of the **Overberg District Municipality** in relation to the regional economy.



Sources: Municipal expenditure and revenue estimates - Draft 2024/25 A1 schedule; Population and Households - Stats SA Census 2022; GDPR - Quantec, 2022; Inflation - NT Budget Circular No.126; Indigent Households and GDPR Forecast - MERO 2023/24

SECTION 2: INTEGRATED PLANNING

2.1 INTEGRATED DEVELOPMENT PLANNING

2.1.1 Introduction

An Integrated Development Plan (IDP) is the principal strategic planning instrument which guides and informs all planning and development, and all decisions regarding planning, management and development in a municipality. An IDP provides the strategic direction for all the activities of a municipality over five years linked to the council term of office.

Each municipal council must annually review and may amend the IDP of the Municipality. Should the review process determine that an amendment is required, a municipality should follow the process as stipulated in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001.

The Overberg District Municipality (the Municipality) adopted its 2022 - 2027 IDP on 30 May 2022, following the prescribed process outlined in its Process Plan. As part of the 2023 assessment process, the Municipality adhered to the prescribed process outlined in section 29 of the Municipal Systems Act, 2000 in the planning, drafting, and adoption of the IDP.

For the 2024/25 IDP cycle, the Municipality intends to adopt a Reviewed IDP in May 2024. Whilst the current planning legislation does not prescribe the tabling and adoption of a "reviewed IDP", the revised IDP Guidelines on the development of IDPs issued by the Department of Cooperative Governance in 2020, recommend that a report should be provided each year to the municipal council on the outcomes of the review undertaken.

2.2 INTEGRATED PLANNING ANALYSIS

2.2.1 IDP Overview

The tabled IDP provides a holistic approach to planning and development for the Overberg District. A comparative analysis reflects the Municipality's vision, mission, strategic goals and strategic objectives which remained unchanged. The draft IDP reflects that each strategic objective is linked to key performance indicators, and annual measurable targets to ensure all strategies are implemented.

The Municipality conducted a situational analysis based on recent data sources including the 2023 Socio-Economic Profile for Local Government (SEP-LG) and the Municipal Economic Review Outlook (MERO), which provides statistics and information into aspects such as the economy, basic service delivery, safety and security, education and health. The document also reflects a detailed SWOT analysis outlining the current challenges within the District and highlighting proposed measures to address these challenges.

The draft IDP reflects that the Municipality is in the process of drafting an Operational Risk register which will be made available online as soon as it has been tabled before Council.

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2.2.2 IDP Process Including Community Consultation

The Municipality has a District Framework which was adopted with the Process Plan in March 2022 that sets out the stakeholders involved in the IDP process, their respective roles and responsibilities, the need for inter-governmental alignment, and the key activities and deadlines for the five-year cycle of the IDP, involving annual reviews¹.

The draft IDP reflects that the Municipality makes use of the IDP public participation meetings of local municipalities to ensure various involvement of communities in the IDP process. Information obtained through any public participation process, which may impact on the IDP of another Municipality (Local or District), or which must be included in the relevant municipality's IDP, must be relayed to the designated official responsible for IDP of the relevant Municipality, as soon as possible. The fora used for public participation includes the District IDP Managers Forum, District Public Participation and Communications Forum, and the District IDP Representative Forum / District and Provincial Sector Engagements. These Fora represents all stakeholders and are said to be as inclusive as possible.

The Municipality has an IDP/Budget Time schedule which was approved by Council on 29 May 2023. The Time Schedule reflects all the milestones to be achieved and reflects the key priority objectives with allocated resources to each priority.

2.2.3 IDP Notable Changes

Considering the Municipality is tabling a "reviewed IDP", the Department has noted the following changes in the draft IDP:

- Sections in the chapter dealing with the Situational Analysis have been updated with most recent data.
- The Organogram has been updated with the newly appointed Director: Community Services.
- The MFMA, Circular 88 Output and Outcomes updated.
- Chapter dealing with Political Leadership has been updated.
- Section on Key Stages and Consultations has been updated.
- Time Schedule and Process Plan tabling dates confirmed.
- Outcomes of the Strategic Session included in the draft IDP.

2.2.4 Outstanding Areas for Improvement

The Municipality adequately responded to the identified areas for further improvement outlined in the 2023/24 SIME Assessment Report.

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¹ In terms of Sections 28 and 29 of the Municipal Systems Act 32 of 2000 (MSA), a municipality must follow a prescribed process when reviewing and/or amending an IDP. The process to be followed must allow for the local community to be consulted on its development needs and priorities, for the community to participate in the drafting of the IDP and for organs of state and other role players to be identified and consulted on the drafting of the IDP. Furthermore, key activities and deadlines for the process must be set out in a Time Schedule tabled in terms of Section 21 of the Municipal Finance Management Act 56 of 2003 (MFMA).

2.3 KEY FINDINGS AND RECOMMENDATIONS

2.3.1 Key findings

Based on the above assessment, below is a summary of key findings:

- The Municipality tabled a "reviewed IDP" which is not prescribed in terms of section 25 of the MSA and its Regulations.

2.3.2 Recommendations

The Municipality is encouraged to consider the guidance provided in the Revised IDP Guidelines issued by the DCOG in 2020 and in future, table a report on the outcomes of the IDP review to Council rather than a "reviewed IDP".

2.4 ENVIRONMENTAL AND PLANNING ANALYSIS

2.4.1 Strategic Spatial Planning Pressures and Risks

The 2022 SIME Report for ODM identified key spatial planning risks and opportunities for the Municipality, including the significance of wetlands across the district that are under threat or have already been lost, that most of the aquifers in are already either highly or moderately vulnerable to contamination by pollution, and that significant population growth (particularly in Grabouw and Hermanus) and unlawful occupation of state land is resulting in the loss of significant portions of land critical known for its agricultural and environmental significance followed by the consequent demand for the supply of services to these settlements. Further, that the impact of agricultural practices on natural systems is notable and unlawful ploughing is rife in the Overberg.

It is expected that the Municipality, through its IDP and budget, should be systematically responding to these (and other) spatial risks. The draft IDP does mention MSDF priorities, and the budget does reflect the priority areas mentioned in the MSDF.

Annual review of performance in relation to SDF Implementation

From the documentation shared, it appears that a performance review of the implementation of the SDF has not been undertaken. The need for a review of implementation of the DSDF is both a legal requirement as well as confirming the status of progress of implementation. Monitoring the DSDF implementation allows for evaluation of the extent to which the Municipality is working towards the spatial principles and objectives outlined in the DSDF.

In the case of a District Municipality this monitoring can be done through assessing alignment between the budget and the DSDF; spatializing the budget to determine the extent to which the budget is being targeted in priority areas; assessing alignment between the DSDF and the various sector plans – this is especially important for those sector plans which have been revised/ drafted since the approval of the latest DSDF. (More information on Annual Performance Reviews of the Implementation of SDF's, can be found in the Practice Note which accompanied Provincial Circular 0005/ 2023).

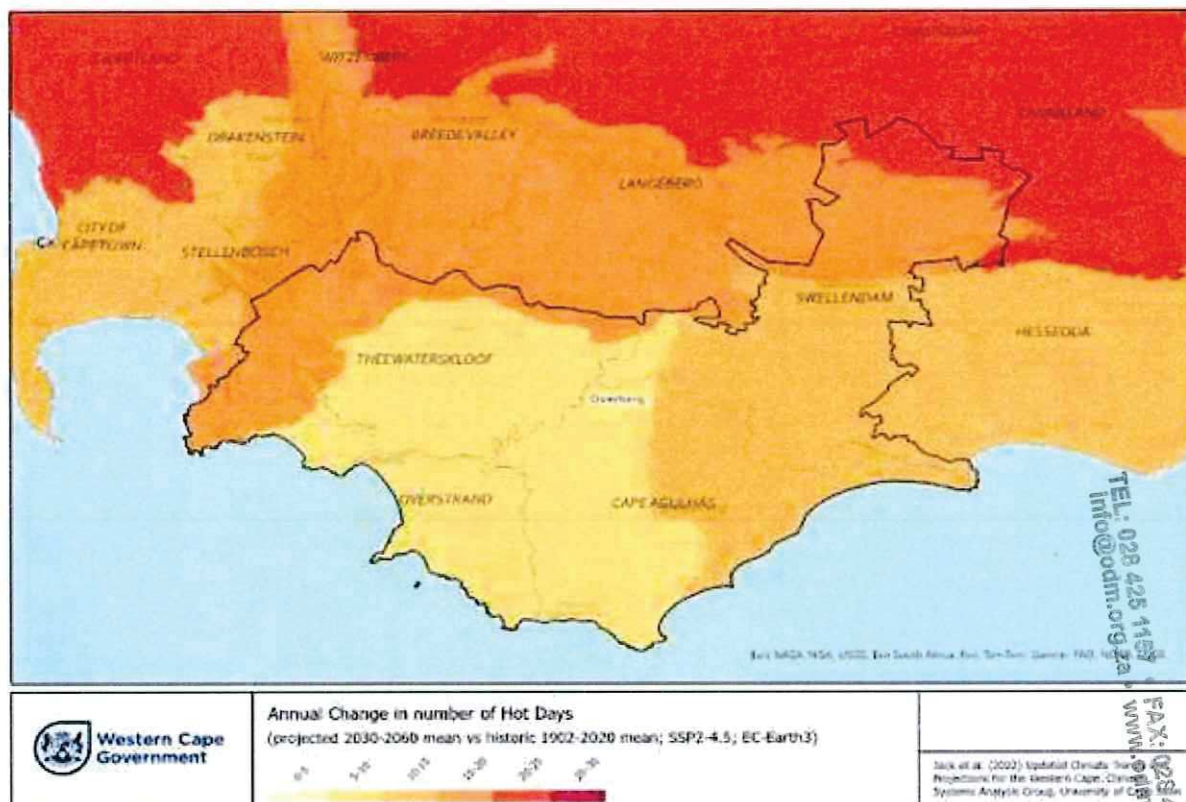
Climate Change

Projections indicate that by 2050, seasonal rainfall patterns will change and drought risk in the Overberg District will more than double (from 2 possible drought years per decade to more than 4 years per decade). Temperatures will also continue to rise, resulting in between 8 and 16 more hot days (temperatures above 30 degrees Celsius) per year by 2050.

Rainfall overall will remain relatively stable, but the patterns are likely to shift to a slightly wetter winter and drier conditions in other seasons. This could affect agriculture and water security during peak holiday periods. Temperatures will increase towards the interior, similarly, affecting economic activities. Flooding and fires are already recognised climate related disasters present in the District and will be exacerbated by the drying conditions. Catchment management, with a focus on the control of invasive alien plants, will therefore play a big role.

Coastal flooding and erosion will be a concern at the coast as sea levels continue to rise. This will increasingly place infrastructure and properties at risk, and potentially compromise amenity value.

Figure 1 Increase in number of hot days (>30°C) per year by mid-century



Source: <https://www.elsenburg.com/wp-content/uploads/2022/08/SmartAgri-Climate-Change.pdf>

2.4.2 The Municipality's Response to Strategic Pressures and Risks

The SDF and CEF as a guide to capital investment decision making

The DM has a very limited capital budget; however, the budget allocations are in line with its regional focus and are in alignment with the strategies of the DSDF, with 48.6 per cent allocated to emergency services, 13.03 per cent allocated to solid waste management and 11.4 per cent allocated to LED, Tourism, resorts and EPWP. Several DSDF projects are done within the existing Directorate Community Services and is therefore funded through the DM's operational budget. It is strongly recommended that the Municipality continues to consult the implementation framework of the DSDF and brings these actions through to its capital and operational programmes.

From a Capital Expenditure Framework (CEF) perspective, the Municipality still needs to compile a 10-year portfolio of capital project emanating from all master and sector plans. Importantly, CEFs are the critical bridge between strategy and operations where the CEF deals with projects and programmes derived from sector and master plans in preparation for coordinated inputs into medium and short-term budgetary cycles.

The above is important to the Municipality for the following reasons:

1. A Capital Expenditure Framework provides a strategic roadmap for allocating financial resources to priority infrastructure projects and investments based on the Municipality's development objectives and spatial planning priorities. Without such a framework, resource allocation decisions may lack coherence and strategic direction, leading to ad-hoc investments that fail to address the Municipality's most pressing infrastructure needs or support its long-term development goals.
2. A prioritized portfolio of capital investments allows the Municipality to focus resources on projects that deliver the greatest impact in terms of improving service delivery, promoting socio-economic development, and enhancing quality of life for residents, specifically in the priority development areas set out in the IDP and MSDF.
3. A Capital Expenditure Framework enables the Municipality to align their infrastructure investment decisions with available financial resources, budgetary constraints, and long-term funding commitments.
4. Developing a Capital Expenditure Framework allows the Municipality to integrate sustainability considerations, resilience planning, and climate change adaptation measures into infrastructure investment decisions.

The CEF ultimately results in the development of a tool that can be used to ensure that the Municipality develops and adopts a plan-led budget, underpinned by the LTFF.

Climate Change Response Strategy

The District has a climate change response plan in place, which details a long list of response actions, but it is being updated at present. The climate change awareness in the District is also clear in the IDP and SDF. It therefore appears as if at least on a strategic level, the District is aware of the need to respond to the strategic risks. However, it is important that the guidance be translated into operational responses in the B-municipalities, especially as an outcome of the development of the revised climate change response plan.

2.4.3 Key Findings and Recommendations

- The ODM is encouraged to undertake an annual review of the implementation of the DSDF as per section 34(a)(i) of the Municipal Systems Act (Act 32 of 2000).
- It is recommended that the ODM considers the key spatial planning risks and opportunities set out in the 2022 SIME Report for ODM and continues to consult the DSDF Implementation Framework to systematically ensure that it addresses these through its capital budget allocations and operational plans.

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SECTION 3: ECONOMIC AND FINANCIAL SUSTAINABILITY

3.1 INTRODUCTION

This section provides an assessment of key indicators related to the responsiveness, credibility and sustainability of the tabled budget. Key to assessing the above criteria is the alignment of the Municipality's budget to its strategic objectives, where if there are gaps identified, recommendations will be provided considering the municipal areas current socio-economic challenges.

The revenue and expenditure analysis and risks section provide a gap analysis with regards to trading services, analysing the credibility, tariff structure and responsiveness of the Municipality's budget.

As capital infrastructure development is a key catalyst for economic growth and sustainability, the Municipality's capital funding mix, capital budget implementation and procurement planning assessment are critical to understand the municipal area's growth trajectory.

3.2 SUSTAINABLE ECONOMIC DEVELOPMENT

Table 1 Strategic Objectives for the 2024/25 Medium Term Revenue & Expenditure Framework

Strategic Objective	Medium Term Revenue & Expenditure Framework OPEX				Medium Term Revenue & Expenditure Framework CAPEX			
	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27	Average Annual Growth	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27	Average Annual Growth
R thousand								
SO1: To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	217 221	218 950	221 983	1.1%	8 111	30 673	1 665	-54.7%
SO2: To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	21 079	19 157	19 509	-3.8%	1 315	610	410	-44.2%
SO3: 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	19 805	19 893	20 867	2.6%	2 034	1 675	520	-49.4%
SO4: To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	32 496	33 472	35 808	5.0%	30	15	15	-29.3%
SO5: To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR structures	17 185	17 953	18 796	4.6%	15	5	10	-18.4%
Total Expenditure	307 786	309 425	316 962	1.5%	11 505	32 978	2 620	-52.3%

Source: Overberg District Municipality, A-Schedules

- The Overberg District is characterised by its picturesque farmlands and coastline, including the southernmost tip of Africa. With a moderately fast-growing population, it constitutes just under 5 per cent of the Western Cape's population; within the region, the Overstrand municipal area serves as a key driver of population growth. The region boasts diverse economic opportunities, from agriculture to tourism, with towns like Bredasdorp, Grabouw, Caledon and Hermanus offering unique attractions. In 2022, the District experienced growth in employment and GDP, driven by sectors like finance, trade, and services, along with significant contributions from the informal sector.



- The Overberg District presents a mix of economic vibrancy and social challenges. While it offers diverse opportunities for growth, there are pressing issues such as education disparities, poverty and rising crime rates. Addressing these challenges requires collaborative efforts from stakeholders to ensure the well-being and sustainability of the region.
- The strategic goals noted in budget tables SA5 and SA6 for the 2024/25 MTREF reflect the socio-economic reality and priorities of the District in realising its vision of being 'the opportunity gateway to Africa through sustainable services'. The IDP also demonstrates how the strategic goals of the District are aligned to national, provincial and local municipal priorities, including the National Development Plan, the Western Cape Strategic Plan (2019-2024) as well as the Local Municipalities' strategic objectives.
- The strategic goals (SGs) noted in budget tables SA5 and SA6 for the 2024/25 MTREF are also aligned to the strategic goals in the IDP and reflects financial commitments for all areas.
- It is clear from the budgetary allocation to the strategic goals that the bulk of the 2024/25 MTREF allocation is focused toward SG1 'To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure'. This SG incorporates many of the functional work areas, including waste management, municipal health services (including water quality monitoring, food control, health surveillance), environmental management services (including coastal and catchment management, solid waste management, spatial planning), emergency (fire) services and roads. This SG comprises of an operating budget allocation of R217.221 million (70.6 per cent of total Opex) and a capital allocation of R8.111 million (70.5 per cent of total Capex) in 2024/25.
- Although total operating expenditure growth was at a strong 8.9 per cent in 2024/25 (compared to 2023/24), it is budgeted to be relatively low for the remainder of the MTREF, triggering service delivery concerns over the medium term as total Opex increases on average by 1.5 per cent per annum over the MTREF.
- As districts do not have all the services functions that local municipalities have, capital expenditure of districts is generally low. However, for the 2024/25 MTREF, the Overberg District's capital budget is impacted greatly by the planned solid waste management expenditure for the construction of the new cell, with large, planned expenditure particularly in 2025/26.

3.3 REVENUE AND EXPENDITURE ANALYSIS AND RISKS

3.3.1 Budget Overview

Table 2 Budget overview for the 2024/25 MTREF Budget

Overberg Description R thousand	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK					
	2023/24	2023/24	2023/24	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27
	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	273 479	280 546	279 492	305 086	305 086	308 925	308 926	316 962	316 962
Total Operating Expenditure	276 811	282 464	282 907	307 786	308 354	309 425	310 032	316 962	317 611
Surplus/(Deficit)	(3 331)	(1 917)	(3 415)	(2 700)	(3 268)	(500)	(1 106)	(0)	(649)
Non Cash Items									
Depreciation & asset impairment	3 654	3 654	3 654	3 681	3 681	3 702	3 702	3 726	3 726
A4: Total Operating Budget Restated Result	322	1 736	239	981	413	3 202	2 596	3 726	3 076
A5: Total Capital Expenditure	6 355	15 564	15 869	11 505	11 505	32 978	32 978	2 620	2 620
Funded by:									
Transfers recognised - capital	1 400	2 642	2 947	2 700	2 700	500	500	-	-
Borrowing	-	4 536	4 536	1 500	1 500	28 500	28 500	-	-
Internally generated funds	4 955	8 386	8 386	7 305	7 305	3 978	3 978	2 620	2 620
A7 - Cash/cash equivalents at the year end:	34 277	23 436	55 745	61 516	51 692	56 943	52 566	57 511	63 263
A8 - Surplus/(shortfall) after application of cash and Investments	50 387	44 080	8 089	45 737	3 372	41 887	4 859	43 597	15 780
BUDGET FUNDING POSITION	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED	FUNDED

Source: A1 schedules, NT funding tool, ORGB data strings

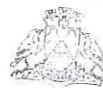
- The overview of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF), shows the historical trends over the past three (3) audited financial years and indicates an acceptable level of operating revenue budget implementation performance when compared to the 2023/24 adjusted budget and the audited outcomes.
- It should be noted that based on the prior year audited outcomes, the Municipality reported operating surpluses in the 2020/21, 2021/22 and 2022/23 financial years. It has been noted on the Municipality's performance that in the 2023/24 financial year, operational expenditure has increased by 2 per cent whilst the operating revenue increased by 2.6 per cent.
- The Overberg District Municipality tabled an operating budget with projected operating revenue of R305.09 million and estimated operating expenditure of R307.79 million for the 2024/25 financial year. Total operating revenue is projected to increase by 8.7 per cent in 2024/25, 1.3 per cent in 2025/26 and 2.6 per cent in 2025/27 whilst operating expenditure is estimated to increase by 9 per cent in 2024/25, 0.5 per cent in 2025/26 and 2.4 per cent in 2026/27.
- The Municipality's tabled budget is **funded** over the 2024/25 MTREF, suggesting that the Municipality is compliant with section 18 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).
- The projected cost to income ratio (operating expenditure/operating revenue) for the 2024/25 financial is calculated at 100.9 per cent, ideally this ratio should be in the region of 95 per cent to 97 per cent to allow the Municipality to generate a surplus enabling the replenishment of reserves. The Municipality is encouraged to work towards tabling surplus operating budgets to improve its cost ratio. Presenting a deficit budget will eventually reduce either the contribution to cash-backed reserves or contributions from internally generated funds to capital spending. The Municipality's efforts to explore alternative sources of revenue are noted and commended.
- The Municipality's capital funding mix is predominantly comprised of internally generated funds and borrowings to fund capital expenditure. As per the AFS, Provincial Treasury has noted the capital replacement reserves balance of R21 million, of which R7.3 million will be utilised to fund capital projects in the 2024/25 financial year with an additional R6.59 million projected to be utilized in the outer two (2) years of the MTREF. The Municipality is advised to carefully manage the CRR in order to ensure that there are sufficient funds to cover future capital expenditure. The Municipality is further advised to ensure that the utilization of the CRR is accurately captured in the final approved 2024/25 MTREF budget.
- A misalignment between the table SA18 (Transfers and Grant Receipts) and table A4 (Budgeted Financial Performance) of the mSCOA data string A schedule. The misalignment has a R132.94 million under recognition of operating grants in table SA18, this is due to the Municipality not accounting for all operating provincial conditional grants in table SA18 which has an adverse effect on the outcome of the budget assessment. The Municipality is advised to make corrections on the data strings before approving the final 2024/25 MTREF budget to ensure completeness of the 2024/25 MTREF budget.
- Both tables A8 (Cash Backed Reserves/Accumulated Surplus Reconciliation) and A7 (Cash Flow Statement) reported a decreasing cash and cash equivalents balance. A positive cash position is indicative that the budget is funded, but the Municipality must take note of the decreasing trend and actively put measures in place such as the planned revenue enhancement initiatives, cost containment and realization of efficiencies to ensure that the deteriorating trend is reversed in the medium to long term.

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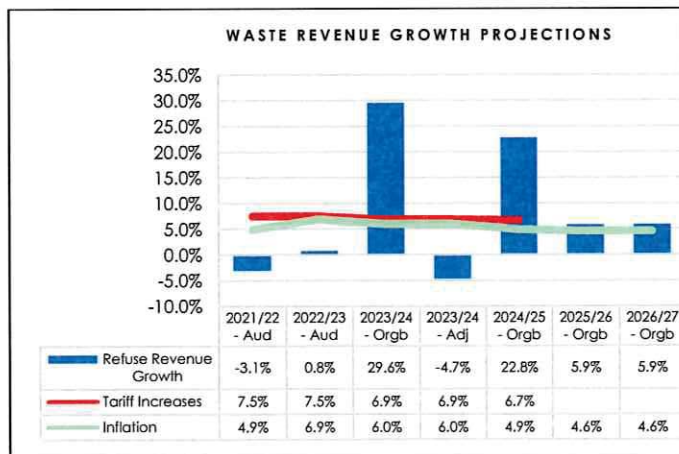
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3.4 TRADING SERVICES

3.4.1 Waste Removal Services

3.4.1.1 Waste Removal Services Credibility and Sustainability

Diagram 1 Waste removal service trends



Cost Recovery	Direct and Indirect	2024/25	Surplus/Deficit
	Revenue	R17 566 354	R6 503 052
	Expenditure	R11 063 302	

Source: NT tariff setting tool

2024/25 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes, based on number of removals and volumes	9.1%	8.8%
Households		9.1%	8.9%

Source: Municipal Tariff list

Basic Service Delivery	Number of Households	Operational Cost of Waste Services (R'000)		
		2024/25	2025/26	2026/27
Indigent (A10.5A1)		-	-	-
Indigent (LGES)		R43 730	R47 181	R50 956

Source: A2 & LGES tables

Source: NT GoMun 2024/25 Draft Budget

- Estimated revenue to be generated from waste removal services is projected to increase by 22.8 per cent in 2024/25 and increase at a constant rate of 5.9 per cent over the last two (2) years of the 2024/25 MTREF. Whilst the projected growth is significantly above CPI, it is in line with the agreement in place with the three local municipalities utilizing the Karwyderskraal landfill site.
- The Municipality has proposed cost reflective tariff increases for all services, the waste removal tariffs are based on the agreement between Overberg District Municipality and the three (3) participating local municipalities, where annual costs will increase by 10.57 per cent for Overstrand Municipality and 14.34 per cent for Theewaterskloof Municipality, Cape Agulhas Municipality will be utilizing the landfill site for the first time in the 2024/25 financial year.
- The Municipality should ensure that sufficient surpluses are generated to contribute to the rehabilitation cost provisions.
- As a District Municipality, the Municipality has limited revenue sources, but significant effort is noted in identifying additional revenue sources within the draft budget document. The Municipality indicated that part of the planned revenue sources is to establish a new crematorium and the possibility of becoming a water service authority.

3.4.1.2 Responsiveness to Waste Removal Demand and Provision

Municipal challenges (IDP)	Regional Challenges
	<ul style="list-style-type: none"> The regional complexities within waste management, including infrastructure backlogs, maintenance expenditures, and the need for new solid waste infrastructure to meet escalating demand, underscores the pressing need for effective solutions. The emergence of challenging waste streams like tyres and asbestos necessitates the adoption of innovative methodologies for their storage, handling, and disposal. Moreover, the closure of historic landfill sites highlights the importance of managing waste in an environmentally responsible manner. Addressing these challenges requires an exploration of cost-effective and sustainable alternatives to deal with waste diversion and recycling. Failure to address these issues could lead to environmental degradation, increased health risks and heavier financial burdens on communities. Therefore, proactive measures must be taken to mitigate these challenges and ensure the long-term viability of waste management practices in the region.



Waste Expenditure Analysis	<ul style="list-style-type: none"> The Karwyderskraal site has future capacity up to July 2076 based on the current users and volumes received. ODM has an Organic Waste Diversion Plan that will guide diversion from landfill. The further development of an Organic Waste Diversion Plan was done in order to guide diversion from landfill. Organic waste diversion envisages for the Karwyderskraal Regional Landfill facility consist of two projects which will be implemented in the foreseen future to comply with the waste diversion prescripts and targets and Organic Waste Diversion Plan drafted for the ODM. The implementation is based on the buy-in from the user municipalities where the waste volumes are generated. The District increased its 2024/25 operating expenditure allocation to waste management from R9.420 million (2023/24) to R11.063 million (2024/25) or by 7.4 per cent. A R1.5 million capital allocation in 2024/25 and R28.500 million in 2025/26 is noted for the construction of a new cell, increasing capacity. The Overstrand, Theewaterskloof and from the 2024/25 year also Cape Agulhas will utilise the District's Karwyderskraal landfill site.
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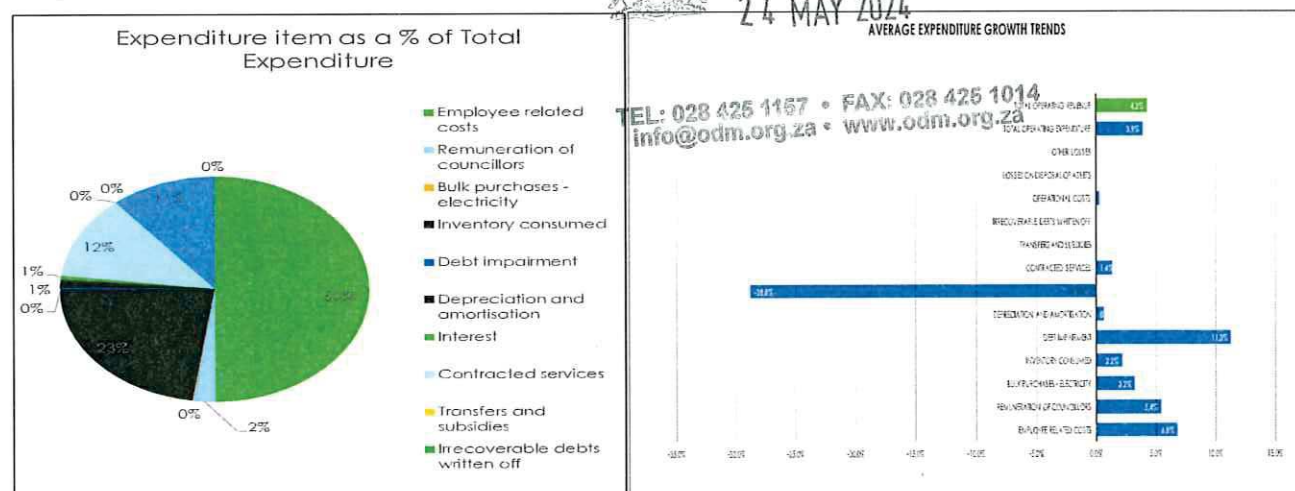
3.5 REVENUE

3.5.1 Other Revenue Risks

- The Municipality must ensure that the transfers and subsidies are correctly captured in the budget as the SA18 does not fully align to the allocations listed in the DoRB.
- The Municipality should accurately allocate the fuel levy in the final budget.
- Gains on disposal of assets projected to increase to R8.48 million in the 2024/25 budget year in comparison to the 2023/24 adjustment budget of R2 million and then decreases to R6.69 million in 2025/26 and further decreases to R4.70 million in 2026/27. PT acknowledges the Municipality's comment with regards to utilising gains from property disposals/lease to supplement and maximise its revenue sources. The Municipality indicated that the disposal of assets will only be undertaken towards the end of the financial year, the Municipality must ensure that the projections in the ORGB align with the expected timeframes for the disposal.

3.6 OPERATING EXPENDITURE

Diagram 2 Operating expenditure trends

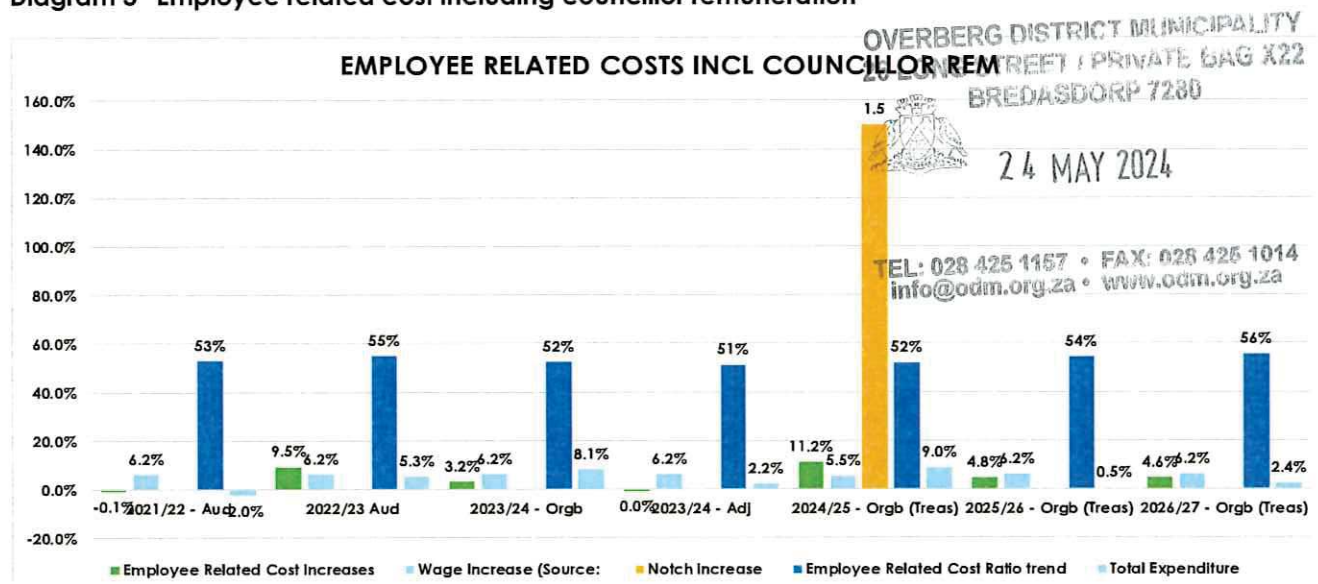


Source: NT GoMun 2024/25 Draft Budget

- The Municipality's operating expenditure budget for the 2024/25 financial year amounts to R307.79 million, reflecting a 9 per cent increase from the 2023/24 adjusted budget and a 0.5 per cent increase in 2025/26, with a further 2.4 per cent increase in 2026/27. The projected increase for the 2024/25 financial year is above the projected CPI. The Municipality should continue implementing strict cost containment measures and remain vigilant in monitoring budgets to maintain financial health and provide quality services to the community.
- In the 2024/25 financial year, the largest expenditure drivers are employee-related costs (50 per cent), inventory consumed (22.6 per cent), operational costs (11 per cent), and contracted services (12 per cent). Furthermore, employee-related costs will increase at an average rate of 6.8 per cent over the MTREF period. Inventory consumption slightly decreased from the adjusted budget amount in the current financial year, but it will see a significant budgeted increase of 15.2 per cent in the 2024/25 financial year. The Municipality has increased its budget for contracted services by 14.3 per cent in the current financial year and further increased it by 7.6 per cent in the 2024/25 financial year. Operational costs increased by 6 per cent in the current financial year and is expected to decrease by 2.1 per cent in the 2024/25 budget year.
- The operating expenditure budget underscores the Municipality's commitment to financial stewardship. While prudent measures such as trimming non-essential spending and overseeing salary adjustments are advisable, there exists a notable risk of inadvertently compromising service quality or dampening employee morale if cost-cutting measures become excessively stringent. Furthermore, the increase in maintenance expenditure is welcomed as it may enhance the preservation of asset integrity and long-term operational efficiency, avoiding escalated costs for future repairs or replacements.

3.6.1 Employee Related Cost

Diagram 3 Employee related cost including councillor remuneration



Source: NT GoMun 2024/25 Draft Budget

- Employee related cost and councillors' remuneration is projected to contribute 52 per cent to the total operating expenditure in the 2024/25 financial year. This is above the NT acceptable range of between 25 to 40 per cent, this is due to the nature of the service delivery model and the powers and functions performed by the Municipality. It must however be noted that Overberg District Municipality has the second lowest percentage of employee related costs against total operating expenditure when compared to other district municipalities in the Province.

- Employee related costs remains the largest cost driver of the total operating expenditure budget of R307.79 million and are projected to increase by 11.2 per cent in the 2024/25 financial year with a further increase of 4.8 per cent and 4.6 per cent in the outer years of the 2024/25 MTREF. The Municipality budgeted for a 1.5 per cent notch increase as well as a wage increase of 5.5 per cent. Furthermore, the Municipality has indicated that the staff compliment already has large number of unfunded vacancies, suggesting that if the vacancies were funded – the employee related costs budget would be significantly higher.
- Furthermore, as per supporting table SA24 the Municipality is planning on increasing the number of employees for the 2024/25 financial year, the total number of personnel positions is set to increase to 425 from 375 in 2024/25 as indicated in the budget document. The Municipality is encouraged to assess these appointments considering the current financial sustainability challenges.
- Remuneration for councillors is projected to increase by 7.2 per cent in the 2024/25 budget year, 4.6 per cent in 2025/26 and a further increase of 4.5 per cent in the 2026/27 financial year. The Municipality is advised that salary determination must also consider the fiscal constraints and guidance provided on upper limits as published by the minister of Cooperative Governance and Traditional Affairs to avoid irregular expenditure. (MFMA Circular No. 128)
- PT noted that the overtime has been reduced by R50 000 in the 2024/25 financial year. The Municipality is commended for continually applying its cost containment policy. For 2024/25 MTREF budget, increases have been observed on Pension, UIF and Group life Contributions (R1.98 million), Medical Aid Contributions (R10.46 million), slight increase in Performance Bonus (R792 245) and other benefits and allowances (R522 331), whilst a reduction in Post-retirement benefit obligations of R356 000 is noted.

3.6.2 Other Expenditure Risks: Municipal Dependent

Contracted services are third largest cost driver in the total operating expenditure budget and are mainly comprised of outsourced services with an allocation of R3.02 million. The budgeted contracted services contribute 12 per cent to the total operating expenditure. This is not in line with the MFMA Circular 71 norm of between 2 per cent to 5 per cent. An average growth rate of 1.4 per cent over the 2024/25 MTREF period is noted. The Municipality is advised to implement stringent cost containment measures, ensure that value for money is derived from contracted services and include transfer of skills clauses in all contracts in order to gradually reduce the Municipality's reliance on contracted services.

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3.7 DISTRICT FUNCTIONS ANALYSIS



24 MAY 2024

3.7.1 Economic Expenditure Analysis

Table 3 Overberg District Budget Allocations 2024/25

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MANDATED FUNCTIONS AGAINST THE ANNUAL BUDGET			
Function(s) required by legislation	Opex (Actual) R'000	Capex (Actual) R'000	Total Capex + Opex R'000
Municipal roads which form an integral part of a road transport system for the area of the district municipality as a whole.	132 757	0	132 757
Integrated Development Planning for the district municipality as a whole including a Framework for Integrated Development Plans of all municipalities in the area	1 767	15	1 782
Promotion of local tourism/LED/Resorts/Recreational facilities	20 749	1 315	22 064
OTHER	152 513	10 175	162 688
Total	307 786	11 505	319 291

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District challenges (IDP)	<p><i>Road challenges includes: -</i></p> <ul style="list-style-type: none"> ● Environmental factors. ● Ageing/depreciation of mechanical plant and equipment. ● Backlog on re-gravel of gravel roads due to insufficient capacity and funds. ● Limited (6) registered borrow pits in the Overberg Area. ● Timeframes for filling of vacant posts. ● Timeframes to obtain materials and parts for plant due to SCM processes. <p><i>Tourism/Resorts:</i> The Overberg District Municipality manages two fully functional resorts, Uilenkraalsmond (7km from Gansbaai) and Die Dam Resort (40km from Gansbaai). Both resorts comprise chalets, caravan sites and semi-lessee accommodation. Challenges/risks include: -</p> <ul style="list-style-type: none"> ● Illegal building, permanent residence and sub-letting. ● Erosion of dunes. ● Fire lanes. ● Erosion of coastline and flooding; injuries to the public with possible claims. ● Loss in revenue due to holiday makers no longer making use of resorts. ● Zoning of the land on which Uilenkraalsmond Resort is situated. Challenge of town planning decisions and building plan approval by Local Municipality. Health and safety impact for occupants in Resort not able to build bathroom facilities.
Economic Expenditure Analysis	<p><i>Road Transport</i></p> <ul style="list-style-type: none"> ● District municipalities perform an important roads agency function on behalf of the Provincial Department of Transport and Public Works for the maintenance of the network of main, divisional and minor roads; this includes all activities relating to the maintenance of 3 685km of proclaimed roads in the Overberg District. ● This road allocation for the 2024/25 financial year amounts to R132.757 million or a sizeable 43.1 per cent of the District's total operating budget. ● Investing in roads infrastructure brings economic and societal benefit, notably enhanced connectivity, which reduces transportation costs and boosts economic activity. It promotes economic growth, improves accessibility to remote areas, and increases efficiency by reducing congestion and travel time. Additionally, it boosts tourism and improves overall quality of life. Ultimately, investing in roads infrastructure is crucial for long-term economic development, improved living standards, and sustainable growth. ● As road infrastructure is a key enabler of economic growth, expenditure on the upkeep and maintenance of road infrastructure enhances connectivity and can have a positive impact on economic growth in the area. The effective management of roads projects was indicated as a development priority (IDP). <p><i>Local Economic Development, Tourism and Resorts</i></p> <ul style="list-style-type: none"> ● Local economic development, tourism and resorts all fall under the Department: LED, Tourism, Resorts and EPWP. For LED and Tourism, the District has a Regional Economic Development focus, where it aims to, in partnership with the local municipalities and respective industries, create an environment for significant growth and job creation over the medium term. ● For 2024/25, the District has allocated R20.749 million of its operational expenditure budget to 'Recreational facilities'; the capital allocation for LED, tourism, resorts and EPWP for the same year totals R1.315 million, which includes R100 000 each, towards access control to the Uilenkraalsmond and Die Dam resorts; R250 000 towards the upgrade of chalets; R150 000 towards electrical distribution boxes and R500 000 towards vehicles (people carrier). ● If resorts are well managed and maintained, upgraded and marketed, it can play a role in promoting tourism within the region.

3.7.2 Social Expenditure Analysis

Table 4 District Budget Allocations 2024/25

Function(s) required by legislation	Opex (Actual) R'000	Capex (Actual) R'000	Total Capex + Opex R'000
Municipal Health services.	22 648	530	23 178
Fire-fighting services serving the area of the district municipality as a whole (Emergency services)	45 237	5 600	50 837
OTHER EXPENDITURE	239 901	5 375	245 276
TOTAL	307 786	11 505	319 291

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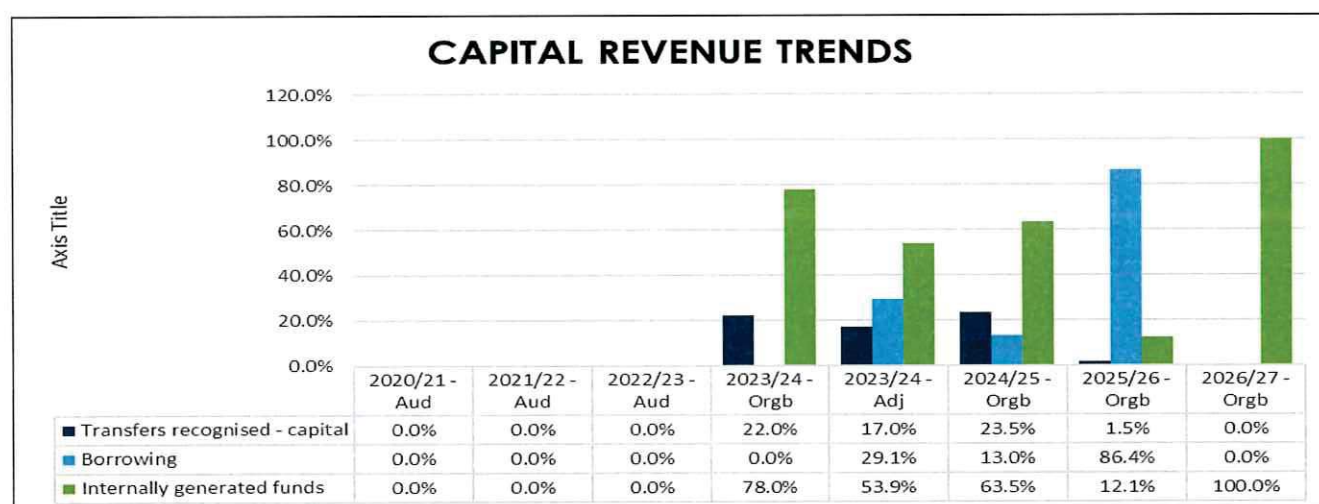
District Challenges (IDP)	<ul style="list-style-type: none"> ● <i>Municipal health services (MHS)</i> - Districts are mandated to provide municipal health services, which includes the water quality monitoring, food control, waste management, health surveillance of premises, surveillance and prevention of communicable diseases (excluding immunisations) and environmental pollution control. Challenges/ risks include: - ● Shortage of Environmental Health Practitioners (EHPs) to cover Overberg Region, (National Health Policy: one EHP per 10 000 Population). ● High number of businesses to be monitored versus number of community members to be served. ● Lack of infrastructure e.g. lack equipment and accessible office space. ● Inadequate financial provision for MHS Community Programmes. ● Inspection turnaround time as per National Environmental Health National Norm. ● Town planning and development in general do not always consider the impact on environmental health issues. ● The safety of Environmental Health Practitioners. ● B-Municipalities Wastewater Effluent Compliance. ● To comply to the new Norms and Standards Notice 1229 of 3 December 2015 National as per National Health Act 61 of 2003. ● To deliver a service to all the communities in the Overberg region on an equal basis. ● Lack of an MHS Tariff Structure, which maximises the implementation of MHS – by law as a revenue generating stream, through cost reflective tariffs. <p><i>Fire-fighting services (Emergency services)</i> - The Overberg Fire & Rescue Services renders a fire service in the Swellendam, Theewaterskloof and Cape Agulhas areas. A service delivery and mutual aid agreement is in place between the ODM and Overstrand Municipality. Some of the challenges/risks includes the following: -</p> <ul style="list-style-type: none"> ● The Overberg Region is susceptible to severe veld fires during summer. ● Disaster Management capability – overburdening of staff (burnout); there has been assistance from landowners for past couple of years. ● Operational capabilities/vehicles. ● Plant and equipment maintenance budget. ● Knofflokskraal is draining resources. This risk has improved and mitigated by fire awareness mitigation.
Social Expenditure Analysis	<p><i>Municipal Health</i></p> <ul style="list-style-type: none"> ● The District has allocated R22.648 million towards its municipal health function (operating budget) and as well as a capital budget allocation of R530 000 (furniture and office equipment) in 2024/25. ● Following a significantly increased its municipal health operating budget allocation in the 2024/25 financial year (18.4 per cent) compared to its 2023/24 allocation; however there a decline is noted in the following year, and moderate increase of 3,9 per cent in the outer 2026/27 year. The small capital expenditure is planned towards health furniture, equipment and systems improvements.

Fire Fighting Services (Emergency services, including disaster management)

- The Overberg District Municipality performs fire and disaster management functions in the District, conducted by the Emergency Services Department of the Municipality. The functions are controlled from the regional control centre in Bredasdorp.
- The District has allocated a total operating budget of R45.237 million to the provision of fire-fighting services for 2024/25. This represents an 8.8 per cent increase from its 2023/24 adjusted budget allocation. Outer year growth indicated 3.3 per cent increases in operating expenditure.
- The 2024/25 capital budget of R5.600 million for emergency services is geared primarily towards vehicles replacement (R1.800 million) as well as other vehicles needs such as a water truck (R1.200 million) and other vehicle refurbishments (R400 000). Additionally, R1.500 million is budgeted from fire service capacity grant.
- The ODM Emergency Services plays a crucial role in fire and disaster management within the District. The implications of these allocations include an enhanced capacity for fire and disaster response, infrastructure improvement through vehicle upgrades and the need for continued monitoring and evaluation to ensure effective resource allocation and readiness for future emergencies.

3.8 CAPITAL FUNDING MIX

Diagram 4 Capital funding mix



Source: NT GoMun 2024/25 Draft Budget

- A substantial portion of the capital investment budget will be financed by internally generated funds as represented in the graph above. The Municipality's capital budget amounts to R11.51million in 2024/25 of which R7.31 million will be funded from internally generated funds and R2.7 million from transfers and subsidies as well as R 1.5 million from borrowings. It is noted that the Municipality remains highly reliant on internally generated funds and borrowings to fund capital expenditure over the 2024/25 MTREF.
- Internal generated funds increased by 63.5 per cent in 2024/25, when compared to 2023/24 adjustment budget (53.9 per cent). The Municipality is urged to maintain a healthy internal generated funds to manage the demands of infrastructure requirements and to ensure that service delivery is delivered, as well as the impact on future operational budgets while considering the sustainability into account.
- Infrastructure investment financed from borrowings should guarantee a return on investment either in the form of additional revenue generation or economic growth that can be leveraged to increase the Municipality's revenue base to ensure overall sustainability.



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24 MAY 2024

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3.8.1 Grants

- Reliance on grant funding to fund capital expenditure over the MTREF years fluctuates. During the 2024/25 and 2025/26 financial years, grant funding will contribute 23.47 per cent and 1.52 per cent respectively towards the capital programme of the Municipality. No grant funding allocation was made for capital expenditure during the 2026/27 year.

3.8.2 Borrowing

- The Municipality is not utilising borrowings to fund its capital programme. However, the Municipality generate sufficient funds to meet the repayment obligations.
- The Municipality has the capacity to increase funding through borrowing as the projected gearing ratio outcomes are reported as 4.96 per cent (2024/25), 17.83 per cent (2025/26) and 15.45 per cent (2026/27) respectively.

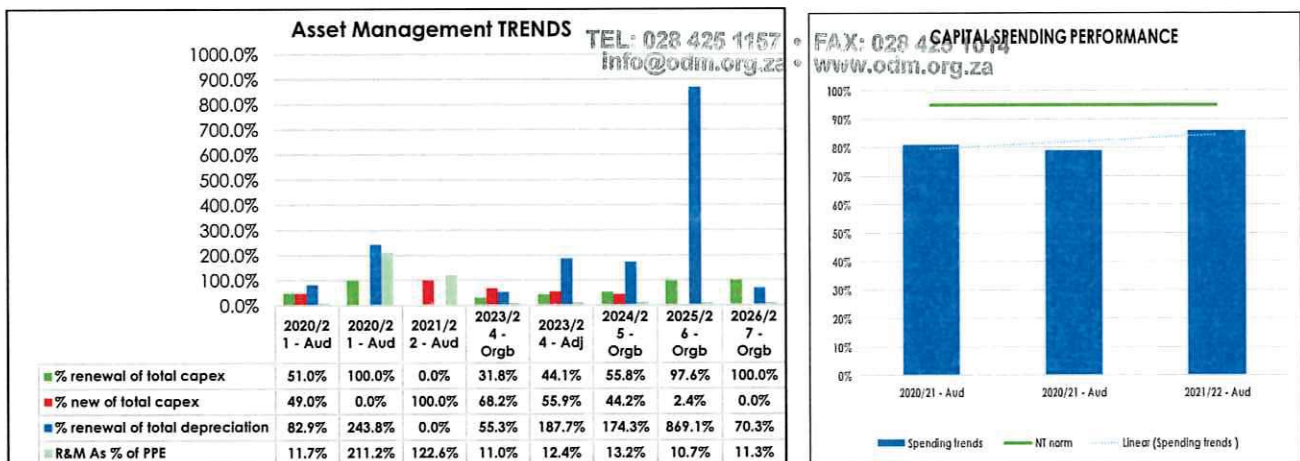
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3.9 CAPITAL EXPENDITURE TRENDS



24 MAY 2024

Diagram 5 Asset Management



Source: NT GoMun 2024/25 Draft Budget

- The Municipality's repairs and maintenance budget amounts to 13.2 per cent as a percentage of Property, Plant and Equipment (PPE). The ratio is above the norm of 8 per cent over the entire MTREF, which is commendable.
- The Municipality plans to allocate 55.8 per cent of its capital budget towards renewing, upgrading and refurbishing current infrastructure, this is significantly above the norm of 40 per cent as per NT MFMA Circular No. 55 and suggests that the Municipality will focus more on the refurbishment of existing infrastructure to extend the useful lives of assets rather than new infrastructure.

3.10 SUPPLY CHAIN MANAGEMENT AND ASSET MANAGEMENT

Introduction

Municipalities in the Western Cape have been involving Supply Chain Management (SCM) as described above to varying levels, with either districts leading by example to facilitate the improvement or individual municipalities embracing the concept in their individual capacity.

This section of the SIME assessment provides individualized feedback on the extent to which:

- Requested inputs from the PT Mun Circulars 5 & 6 of 2024 and checklist were provided;
- SCM's involvement in the planning & budgeting cycle is evident, either overtly or implicitly;

- c) SCM policies are sufficient & compliant to minimum requirements;
- d) The municipal procurement plan aligns to the tabled budget &/or IDP; and
- e) The municipal asset register contains the minimum information with which to manage municipal assets and provide inputs to the planning & budgeting cycle.

Overberg District Municipality assessment

Table 5 Summary of inputs received from Overberg District Municipality

Item	Provided (Y/N)	Council Adopted? (Y/N)	Last Review Date	Comments
Policies (PT Mun Circular 5/2024, 13/03/2024)				
SCM Policy	Y	Y	29/01/2024	PT Annual review underway
SCM Delegations	N	N/A	N/A	Delegations were not provided per PT Mun Circular 5/2024. To be submitted to PT for annual review.
SCM policy SOPs	N	N/A	N/A	SOPs were not provided per PT Mun Circular 5/2024. To be submitted to PT for annual review.
Preferential Procurement Policy*	Y	Y	1/30/2024	PT Annual review underway to ensure the latest audit recommendations reflect in the policy.
SCM Policy Framework for Infrastructure Delivery and Procurement Management (FIDPM)*	N	N/A	N/A	FIDPM policy not submitted for review. To be reviewed for compliance to MFMA Circular 106.
SIME Checklist				
Procurement Plan	N	Unknown	Unknown	No Procurement plan submitted.
Asset Register	N	N/A		No Asset Register submitted.

Table 6 Extent of SCM involvement in planning & budgeting cycle

Rating	Measure
1	No evidence of SCM involvement
2	No explicit evidence of SCM involvement, but implied in documents provided
3	Some evidence of SCM involvement, with gaps to be addressed
4	Evidence of SCM involvement, but gaps identified
5	Clear evidence of SCM involvement
	Municipal assessment & comments
3	The SCM Policy provides for the Demand Management system to be linked to the budget, IDP & SDBIP.
	No procurement plan submitted to determine the extend of SCM's involvement in the planning processes.
	The IDP highlights challenges with procurement planning, e.g. the non-adherence of user-departments to commit to their respective projects in the procurement plan.
	The IDP provides for strategic alignment with SCM, e.g: "Incorporate sustainable public procurement principles in the SCM process."
	The major capital projects identified from the IDP cannot be aligned to the budget .

Table 7 Scale of SCM policy sufficiency & compliance

Rating	Measure
1	No policies provided
2	Some policies provided, but not compliant or sufficient
3	Some policies provided, with omissions &/or areas of improvement identified
4	All policies provided, with areas of improvement identified
5	All policies provided, and are compliant & sufficient
Municipal assessment & comments	
2	All required policies are aligned to the amended SCM prescripts. PT annual policy review underway, with the following immediate findings:
	Ensure all SCM-related policies are reviewed and approved by Council for the 2024/25
	The PPR policy aligns to the PPRs, 2017 (repealed in 2022) and has not been updated to reflect the PPR, 2022.
	The PPR policy has not been updated to include the AG's recommendations from the latest audit.
	FIDPM policy not provided for review per PT Mun Circular 5/2024. To be reviewed for compliance to MFMA Circular 106.
	SOPs & Delegations not provided per PT Mun Circular 5/2024. To be submitted to PT for annual review.

Alignment of Procurement Plan to Budget & IDP

No procurement plan was submitted; therefore, the PT could not assess the extent to which the procurement plan's identified projects &/or total estimated expenditure aligns to the scope of 'influenceable spend' in the budget.

The scope of 'influenceable spend' was calculated to be approximately R152,008,485 (i.e. the total budget for capital projects and operational expenditure subject to procurement: inventory consumed, contracted services & operating costs).

Table 8 Scale of completeness of Asset Register

Rating	Measure
1	No asset register provided
2	Much information omitted from asset register
3	Some information necessary is included in asset register
4	Minimal omissions in asset register
5	All information necessary included in asset register
Municipal assessment & comments	
1	No asset register submitted for assessment

As no asset register was provided for analysis, it is not possible to determine the extent to which the asset maintenance plan feeds into procurement planning. The PT will engage with Overberg District Municipality to establish and implement a robust Asset Register framework. This framework will ensure accurate accounting, safeguard assets, enable optimized procurement, aid in budgeting and planning, enhance cost-effectiveness, and improve forecasting.

The preparatory phase of the Dark Data project was concluded in March 2024. Readiness for the digitization of asset registers, maintenance schedules, condition assessments, etc. was assessed and the PT is developing a business case for the digitisation of municipal asset information, based on the available data at local level.

Conclusion

The SIME 2023 processes assessed the extent to which procurement planning and strategic procurement were effective in municipalities. Inconsistencies between the procurement plan and capital budget were previously noted; as no procurement plan was submitted for analysis, the PT cannot comment as to whether these concerns have been addressed.

The PT notes the lack of policy revision and alignment between SCM and the planning process evident in the current review with concern. In addition, due to the inability to assess Overberg District Municipality's asset register, it is unclear whether further integration of the asset register and maintenance plans into the planning processes would be beneficial to the Municipality's service delivery objectives.

There is clear evidence that focused strategic procurement and asset management interventions can benefit municipalities in the Western Cape in achieving administrative efficiency, value for money and achieving service delivery objectives timeously. The PT will engage with Overberg District Municipality and its municipalities on specific initiatives.

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SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION

4.1 THE FINANCIAL PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

The assessment of the financial health and performance is an integrated process involving a review of a municipality's audited annual financial statements, audit report and ratio analysis. The results of the ratio analysis are used to support financial decisions and to identify factors which may influence the financial stability of the Municipality.

Adverse ratio outcomes show potential areas requiring action to ensure sustainability. The assessment trend analysis is based on the audited financial statements for 2021, 2022, and 2023; however, the table provides a five-year time frame (2019 to 2023) to provide a more comprehensive perspective for evaluating the 2024/25 budget.

The analysis is conducted as per National Treasury MFMA Circular No.71. Provincial Treasury has analysed these ratios and the following items are highlighted.

4.2 SUMMARY AND FINDINGS FROM HISTORICAL TRENDS

NT WEB-BASED PORTAL STATUS

The Municipality has completed the 2022/23 (audited) ratio on the NT Portal; however it has not submitted the ratios as complete. PT is in the process of validating the ratios with the Municipality. This report is based on the PT calculations which is in line with the Municipality's ratios except for creditors (see * note below).

4.2.1 Asset Management

No.	Financial ratios & norms	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited	*CAGR	Projection	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): 0%	1.92%	0.00%	0.92%	0.19%	0.28%	N/A	N/A	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): 8%	7.39%	10.85%	11.70%	11.55%	11.52%	11.71%	12.87%	

- There has been minimal impairment for the past 5 years, implies that there are efficient and effective asset management strategies in place to ensure service delivery to its citizens. The impairment incurred relates to furniture and fittings as well as vehicles which is minimal, thus it does not directly affect service delivery. The steady decline in impairment is an indication that the Municipality has put measures in place to diminish impairment of assets or identify indicators of impairment and either write-off, repair or restore assets to use.

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- With an annualised average of 11.71 per cent over the past 5 years, the cost to repair and maintain assets have been relatively steady. The Municipality has continually expensed higher than the national norm set, the latter which has not yet considered the effects of costing in terms of mSCOA. Thus, the average repairs and maintenance by the Municipality seems relative to its operations given that human capital is included. The litmus test would be to validate the planned repairs and maintenance to unplanned repairs and maintenance to determine the frequency and possible indicator of impairment or ageing assets.



24 MAY 2024

4.2.2 Working Capital

No.	Financial ratios & norms	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited	*CAGR	Projection	Overall Rating
3	Net debtors' days: ≤30 days	0	4	11	17	8	N/A	N/A	
4	Creditors Payment Period *(Trade Creditors): 30 days	71	35	59	14	56	-5.79%	53	

Net Debtor's Days:

- Net debtors' days for the Municipality is based on service debtors (4 basic services) and rates of which the Municipality does not have much of.
- Comparatively the Municipality's debtors' collection strategy of its service debtors is impeccable as debtors are held for 8 days after which payment is received from customers. The Municipality should continue with this strategy and revise its collection of debtors for other revenue streams.
- Due to the calculation set by National Treasury, only service debtors are included.

Creditors Payment Period (Trade Creditors):

- The ratio result indicates that the Municipality finds it difficult to pay creditors within the legislated 30-day period. This is concerning as the Municipality has sufficient cash resources available to pay creditors.
- With the exception of 2022, the Municipality has taken between 5 days and 41 days longer to pay creditors over the past 5 years. In 2023 alone the Municipality took 26 days longer to pay its creditors. In 2022 the decrease in the payment period to within the National Treasury norm is due to Roads maintenance services which was not included in payables from exchange transactions. Roads maintenance services was included in 2023 again.
- The overall creditors strategy and creditors policy should be revised to ensure that the Municipality complies with the legislative prescripts, specifically that of payment to creditors within 30 days of when the liability becomes due.
- The Municipality should invest in other sectors such as renewable energy and tourism growth to increase its revenue streams and improve its overall working capital which will ease the burden on cash reserves.

* To note that there were no results for creditors from the ratios portal.

- In summary, there are sufficient cash resources to cover creditors, thus the Municipality should put measures in place for payment to take place within the required 30-day period. In addition the Municipality should continue with its debtors' strategy which has yielded favourable results. The Municipality's working capital will continue to take strain until payments to creditors are managed adequately.



4.2.3 Going Concern

No.	Financial ratios & norms	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited	*CAGR	Projection	Overall Rating
5	Total Liabilities to Total Assets: <50%	74.76%	70.85%	66.18%	52.87%	51.30%	-8.99%	46.69%	
6	Total Debt to Total Assets	18.49%	16.43%	12.25%	11.51%	8.07%	-18.73%	6.56%	
7	Current Ratio: 1.5 - 2:1	1.53	1.49	1.86	2.88	2.21	9.51%	2.41	

Total liabilities to Total assets:

- The Municipality has significantly reduced its liabilities since 2019 which has improved gearing and is nearly in line with the national Treasury norm.
- The most significant contributors that have improved gearing were acquisitions of Property, Plant and Equipment, increased cash reserves and repayment of annuity loans.
- The Municipality's stance on debt repayment without further refinancing has paid off as gearing is at an all-time low and will continue to improve to within the National Treasury norm in the next financial year and possibly attract investment for the Municipality.




Total Debt to Total Assets:

- The Municipality's debt to assets has improved significantly as payment of annuity loans, acquisitions of Property, plant and equipment and increased cash reserves continues to improve gearing.
- During these times of austerity, the Municipality has taken the correct stance of not incurring further long-term debt and the repayment of outstanding long-term debt to improve its overall gearing.

Current Ratio:

- The current ratio has remained within the National Treasury norm for the past 5 years and has continued to improve on this such that it is able to cover its liabilities twice over. It is an indication the Municipality continues to manage its coverage of current assets over current liabilities adequately and that it has sufficient reserves to cover any current obligations.

* CAGR = Compound annual growth rate is a business and investing specific term for the geometric progression ratio that provides a constant rate of return over the time period. $CAGR = [(End\ Value/Beginning\ Value)^{1/number\ of\ years\ of\ growth}] - 1$

	Favourable
	Unfavourable
	Needs Improvement

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4.3 mSCOA IMPLEMENTATION

4.3.1 mSCOA Priorities

- Ensure governance of mSCOA implemented at Municipality, i.e., roadmaps in place and adequate, SteerComs in place and functional, champions appointed and active.
- Promote the use of the FAQ database for all queries and report updates via forums (i.e., MAF, AWC).
- Perform on-site inspection and assessment of Municipality's systems and implementation to determine compliance (circulars, legislation, regulation), vulnerability and progress of mSCOA implementation.



4.3.2 Credibility of mSCOA Data strings

- MFMA Circular No.128 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted are used as the single source for all analysis and publications in a municipal financial year. Municipalities have been given access to the GoMuni portal 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. From 2025/26, the National Treasury will open access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their mSCOA data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.
- The National Treasury has commenced with the work to regulate the minimum business processes and system specifications for mSCOA towards the end of 2025/26. Working groups will be established to ensure that relevant stakeholders are consulted during the review processes. Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep all stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comments and inputs relating to the review processes underpinning these regulations.

Table 9 mSCOA Segments Use Analysis

mSCOA Segment Analysis TABB Overberg Municipality			
No	Segment	Previous Year Findings -TABB 2023/24	Budget Year Findings -TABB 2024/25
1	Project Segment		
1.1	Use of the Project Segment	The Municipality adequate use of segments.	The Municipality adequate use of segments.
2	Fund Segment		
2.1	Use of Fund Segment	Adequate use of the Fund Segment.	Adequate use of the Fund Segment.
3	Function Segment		
3.1	Use of Function Segment	Adequate use of the Function Segment.	Adequate use of the Function Segment.
4	Costing Segment		
4.1	Use of Costing Segment	Used Correctly.	Used Correctly.
5	Region Segment		
5.1	Use of Region Segment	No Split per town for Electricity distriction used.	No Split per town for Electricity distriction used and Sanitation revenue.
6	Item Segment :		
6.1	Use of Item Segment	Balance sheet budgeting was applied with a few misalignments noted.	ODM correctly applied balance sheet budgeting principles, however slight misalignment between balance sheet items (C6), and the Financial Performance (C4) were noted. These misalignments must be reviewed and corrected during the upcoming 2024/25 final budget period. The Municipality is commended for applying VAT treatment principles (Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Opening Balance.)

Overberg District Municipality is commended for submitting all mSCOA data strings by the due date and the progress made in implementing mSCOA in respect of budgeting. The Municipality is encouraged to continue implementing mSCOA guidance. The principles of applying treatment of VAT are noted. Minor misalignments in the balance sheet budgeting and financial performance be corrected, as discussed during the technical engagement in November 2023.

Provincial Treasury acknowledges confirmation that the mSCOA steering committee is functional.

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24 MAY 2024

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Provincial Treasury has shared the TABB segment use analysis tools with the Municipality, with the goal of assisting Municipality in examining their data and determining if the information is appropriately classified across all segments before finalising the ORGB data strings. TABB findings shall be rectified in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is created. Furthermore, it is recommended that the Municipality make themselves available for a session (through MS Teams) on the TABB segment analysis to provide further clarification on the segment analysis tools.

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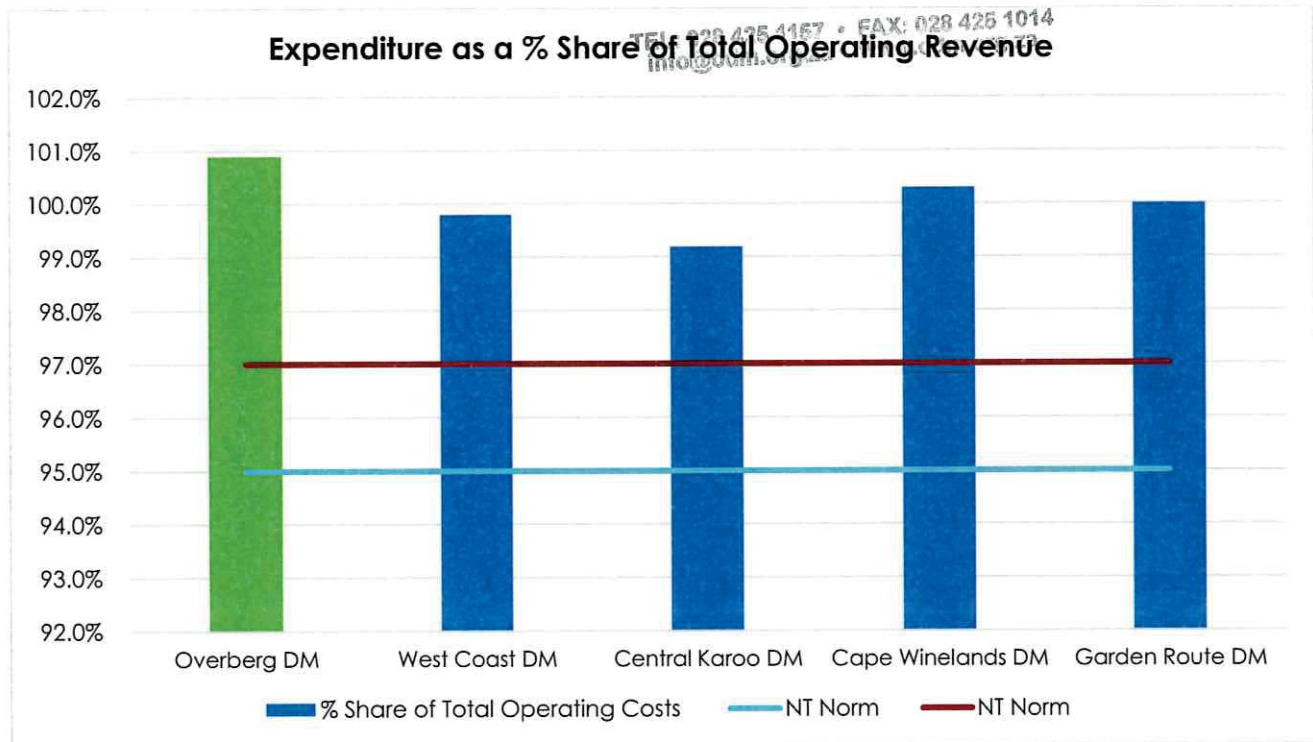
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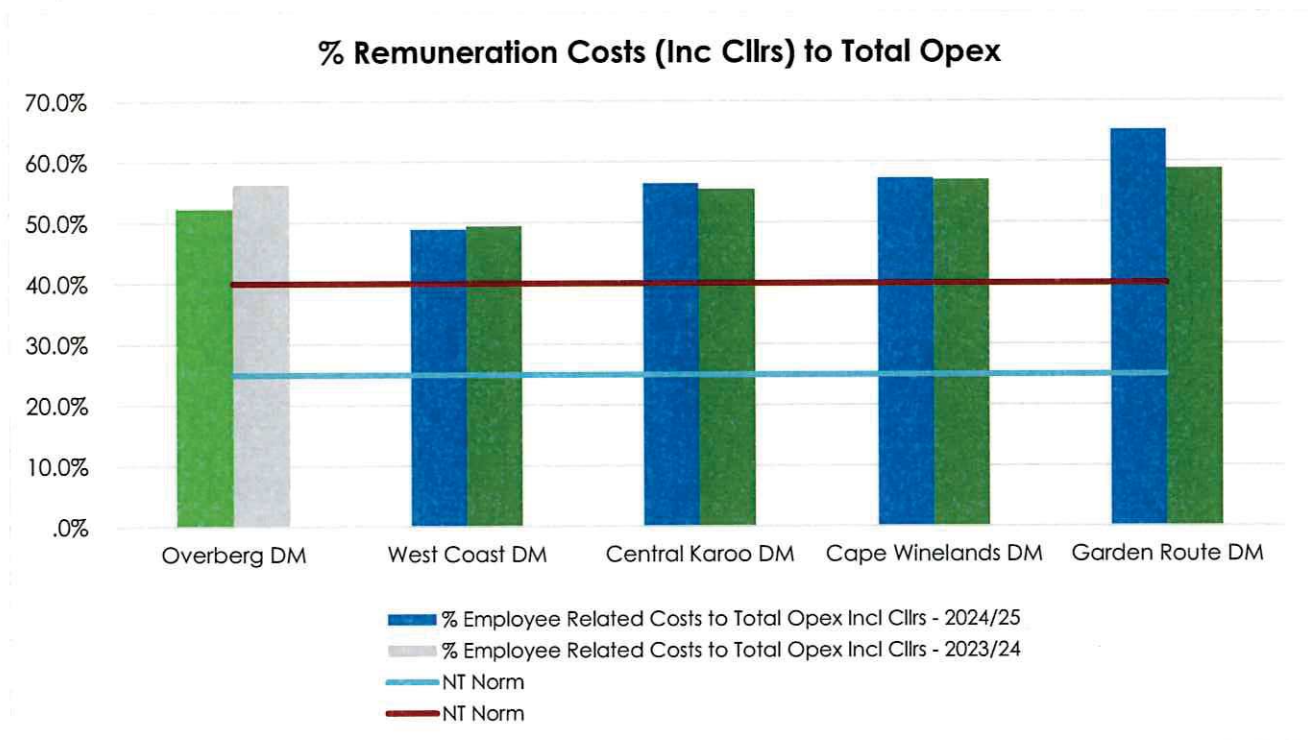
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DISTRICT BENCHMARKING GRAPHS

Graph 1 Percentage share of Total Operating Costs against Total Revenue

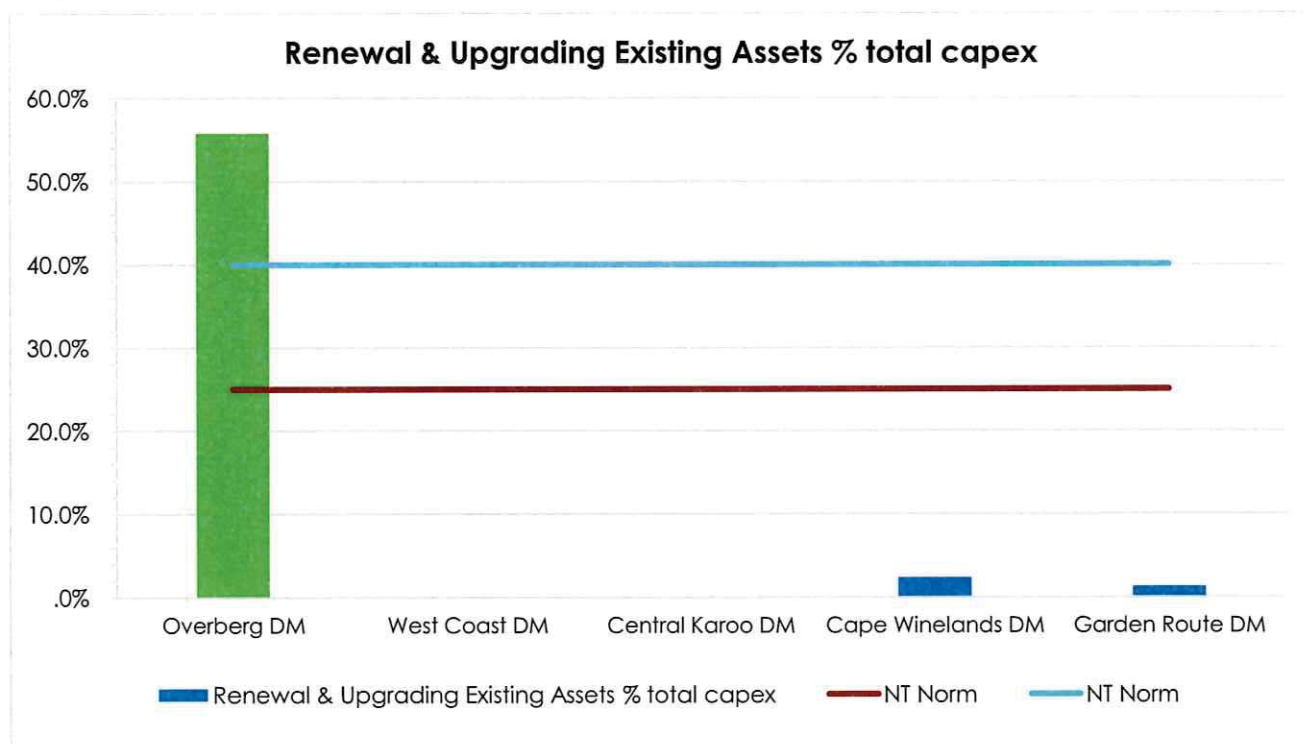


Graph 2 Percentage Employee Related Costs to Total Opex (Incl Cllrs)

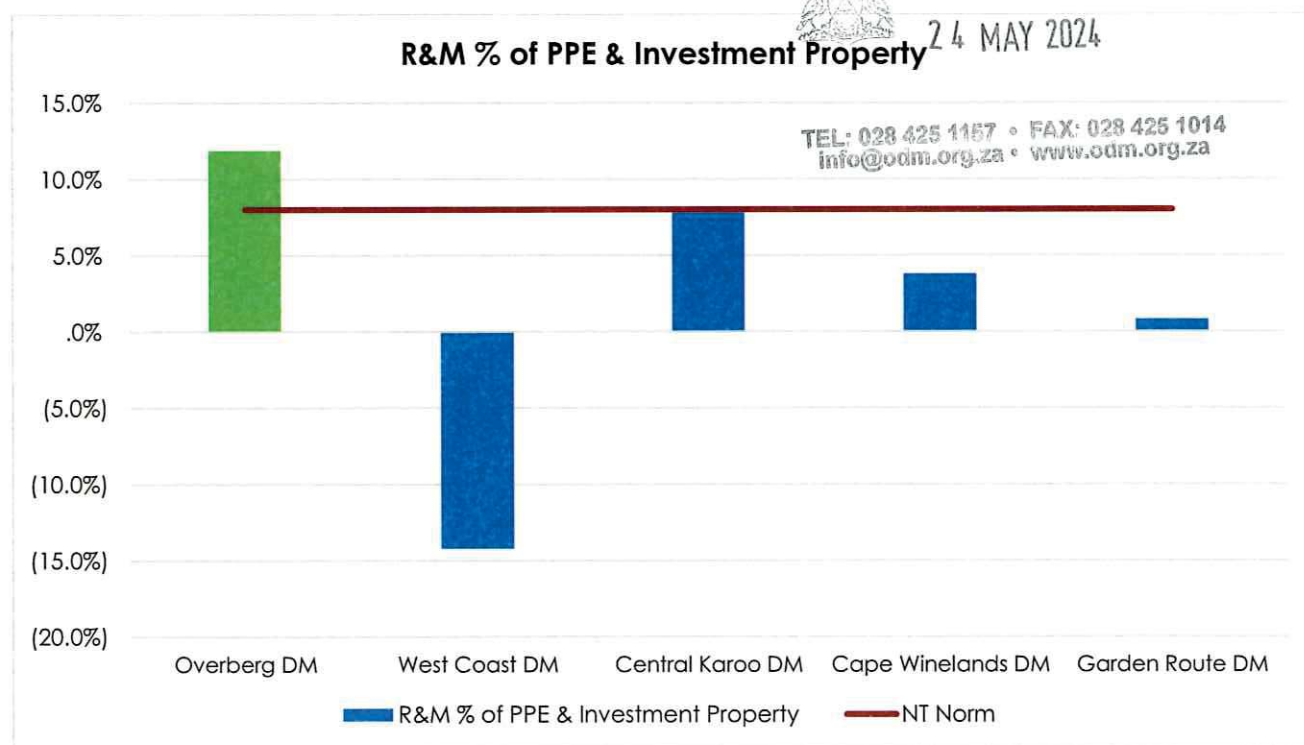


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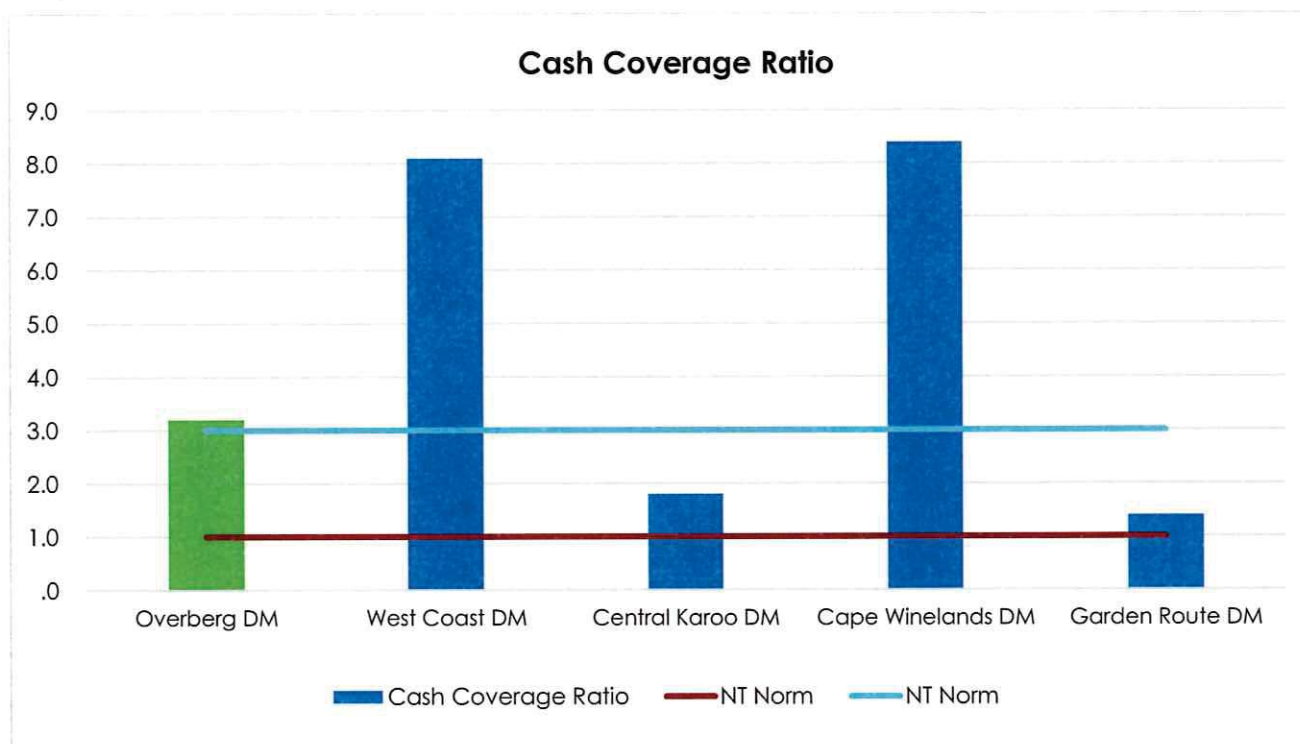
Graph 3 Renewal & Upgrading Existing Assets as a percentage of Total Capex



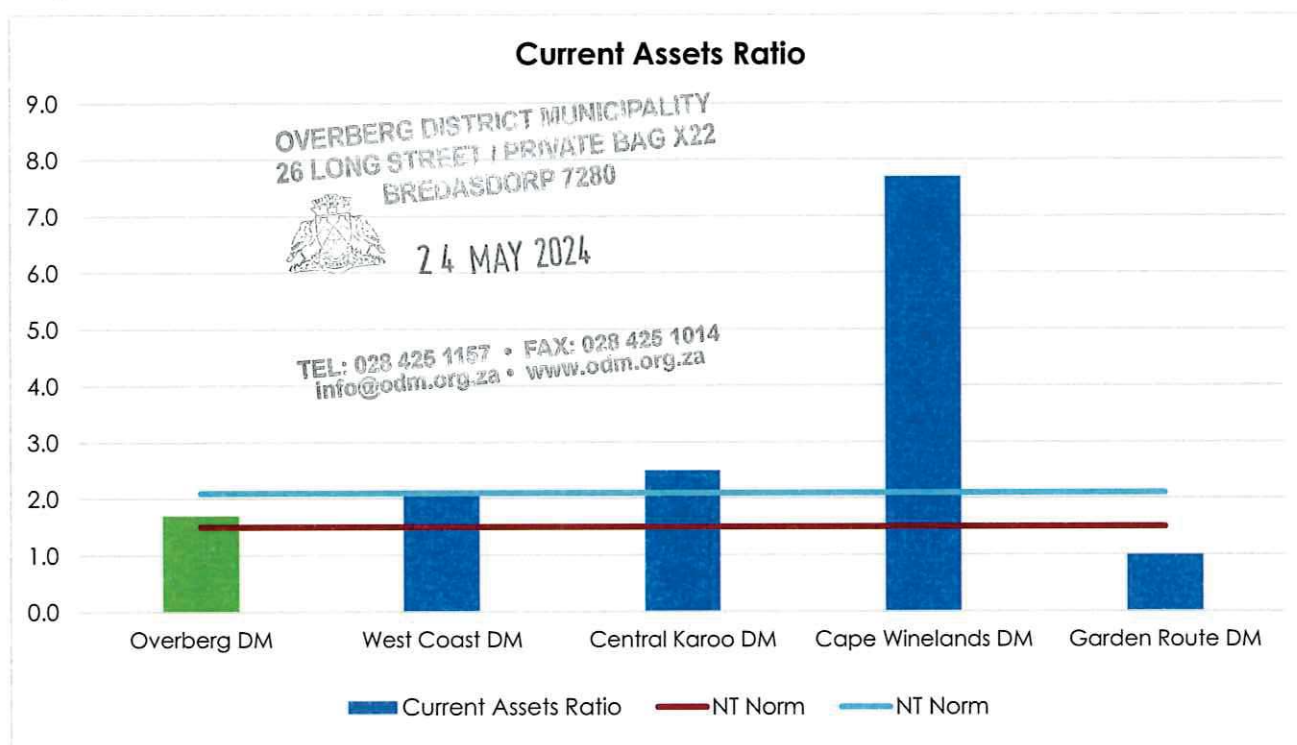
Graph 4 R&M as a percentage of PPE & Investment Property



Graph 5 Cash Coverage Ratio



Graph 6 Current Assets Ratio



OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

SERVICE LEVEL STANDARDS 2024/2025

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

Description	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)	No Service
Garden refuse removal Included (Yes/No)	No Service
Street Cleaning Frequency in CBD	No Service
Street Cleaning Frequency in areas excluding CBD	No Service
How soon are public areas cleaned after events (24hours/48hours/longer)	No Service
Clearing of illegal dumping (24hours/48hours/longer)	No Service
Recycling or environmentally friendly practices (Yes/No)	No Service
Licensed landfill site (Yes/No)	yes
Water Service	
Water Quality rating (Blue/Green/Brown/NO drop)	No Service
Is free water available to all? (All/only to the indigent consumers)	No Service
Frequency of meter reading? (per month, per year)	No Service
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	No Service
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	No Service
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	No Service
One service connection affected (number of hours)	No Service
Up to 5 service connection affected (number of hours)	No Service
Up to 20 service connection affected (number of hours)	No Service
Feeder pipe larger than 800mm (number of hours)	No Service
What is the average minimum water flow in your municipality?	No Service
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No Service
How long does it take to replace faulty water meters? (days)	No Service
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No Service
Electricity Service	
What is your electricity availability percentage on average per month?	No Service
Do your municipality have a ripple control in place that is operational? (Yes/No)	No Service
How much do you estimate is the cost saving in utilizing the ripple control system?	No Service
What is the frequency of meters being read? (per month, per year)	No Service
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	No Service
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	No Service
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	No Service
Are accounts normally calculated on actual readings? (Yes/no)	No Service
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No Service
How long does it take to replace faulty meters? (days)	No Service
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	No Service
How effective is the action plan in curbing line losses? (Good/Bad)	No Service
How soon does the municipality provide a quotation to a customer upon a written request? (days)	No Service
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	No Service
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	No Service
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	No Service
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	No Service
To what extend do you subsidize your indigent consumers?	No Service
How long does it take to restore sewerage breakages on average	No Service
Severe overflow? (hours)	No Service
Sewer blocked pipes: Large pipes? (Hours)	No Service
Sewer blocked pipes: Small pipes? (Hours)	No Service
Spillage clean-up? (hours)	No Service
Replacement of manhole covers? (Hours)	No Service

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Medium Term Revenue and Expenditure Framework (MTREF)

PROCUREMENT PLAN 2024/2025

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Capital Demand / Procurement plan 2024/25 - 2026/27

SCM Process 2024/25																				
#	Department	Sub-Department	Project Name	Project Description	Start Date	End Date	Budget	UKEY	Draft tender specs	Draft RFO specs	3(three) Quotations	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFO's	BEC	BAC	Objection Period End Date	Completion Date	Budget 2025/26	Budget 2026/27
1	Corporate Services	Committee Records and Council Support	Furniture and Office equipment	Furniture and fittings	2024/07/01	2027/06/30	R35 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R30 000	R30 000
2	Corporate Services	Support Services	Alarm system replacement	Replace current alarm system	2024/07/01	2025/06/30	R200 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R0	R0
3	Corporate Services	Support Services	Head Office fencing project	Erecting of perimeter fence/walls and access gates	2024/07/01	2025/06/30	R250 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R0	R0
4	Corporate Services	Support Services	Furniture and Office equipment	Furniture and fittings	2024/07/01	2027/06/30	R30 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R30 000	R30 000
5	Corporate Services	Support Services	Aircons	Installation and replacement of aircons	2024/07/01	2027/06/30	R90 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R50 000	R50 000
6	Corporate Services	Buildings	Septic Tank	Installation of a septic tank - Swellendam	2024/07/01	2025/03/30	R0		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R0	R0
7	Community Services	Emergency Services	Vehicle replacement	Vehicle replacement	2024/07/01	2027/06/30	R1 800 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R700 000	R1 000 000
8	Community Services	Emergency Services	Bunker Gear	Protective clothing Fire Fighting	2024/07/01	2026/06/30	R600 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R300 000	R0
9	Community Services	Emergency Services	Machinery and equipment	Vehicle refurbishment	2024/07/01	2027/06/30	R100 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R100 000	R100 000
10	Community Services	Emergency Services	Vehicle refurbishment	Vehicle refurbishment	2024/07/01	2027/06/30	R400 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R250 000	R300 000
11	Community Services	Emergency Services	Water truck	Acquisition of a water truck	2024/07/01	2025/06/30	R1 200 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R0	R0
12	Community Services	Emergency Services	Fire Services Capacity	Capacity Project	2024/07/01	2026/06/30	R1 500 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R500 000	R0
13	Community Services	Environmental Management	Uitenhage Erosion Project	Uitenhage Erosion Project	2024/07/01	2027/06/30	R0		NA	NA	NA	NA	NA	NA	NA	NA	NA	Mar 25	R250 000	R250 000
14	Community Services	Environmental Management	Furniture and Office equipment	Furniture and fittings	2024/07/01	2027/06/30	R16 000		NA	NA	Jan 25	NA	NA	NA	NA	NA	NA	Feb 25	R18 000	R10 000
15	Community Services	Environmental Management	Machinery and equipment	Machinery and equipment	2024/07/01	2026/06/30	R5 000		NA	NA	Jan 25	NA	NA	NA	NA	NA	NA	Feb 25	R5 000	R5 000
16	Community Services	Environmental Management	Vehicles	Vehicles	2024/07/01	2025/06/30	R450 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R0	R0
17	Finance	Financial Services	Furniture and Office equipment	Furniture and fittings	2024/07/01	2027/06/30	R25 000		NA	NA	Jan 25	NA	NA	NA	NA	NA	NA	Feb 25	R10 000	R10 000
18	Finance	Financial Services	Furniture and Office equipment	Furniture and fittings	2024/07/01	2027/06/30	R5 000		NA	NA	Jan 25	NA	NA	NA	NA	NA	NA	Feb 25	R5 000	R5 000
19	Corporate Services	Human Resources	Furniture and Office equipment	Furniture and fittings	2024/07/01	2027/06/30	R18 500		NA	NA	Jan 25	NA	NA	NA	NA	NA	NA	Feb 25	R15 000	R10 000
20	Corporate Services	ICT Services	Anti Virus Software	Anti Virus Software	2024/07/01	2025/06/30	R150 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R0	R0
21	Corporate Services	ICT Services	Computers and Computer Equipment	Computers and Computer Equipment	2024/07/01	2027/06/30	R280 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R250 000	R250 000
22	Corporate Services	ICT Services	Fingerprint System	Fingerprint System	2024/07/01	2026/06/30	R0		NA	NA	NA	NA	NA	NA	NA	NA	NA		R500 000	R0
23	Corporate Services	ICT Services	Web redesign	Web redesign	2024/07/01	2027/06/30	R0		NA	NA	NA	NA	NA	NA	NA	NA	NA		R0	R150 000
24	Corporate Services	ICT Services	Security Hardware	Security Hardware	2024/07/01	2025/06/30	R1 000 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	Mar 25	R0	R0
25	Corporate Services	ICT Services	Furniture and Office equipment	Microphone System	2024/07/01	2026/06/30	R1 000 000		NA	NA	NA	NA	NA	NA	NA	NA	NA	May 25	R800 000	R0
26	Municipal Manager	IDP and Communication	Furniture and Office equipment	Furniture and Office equipment	2024/07/01	2027/06/30	R15 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R5 000	R10 000
27	Community Services	LED, Tourism, Resorts and EWP	Furniture and Office equipment	Furniture and Office equipment	2024/07/01	2027/06/30	R100 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R120 000	R140 000
28	Community Services	LED, Tourism, Resorts and EWP	Access Control	Access Control	2024/07/01	2026/06/30	R100 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	NA	May 25	R100 000	R0

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24 MAY 2024
154 / 209
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29	Community Services	LED, Tourism, Resorts and EPWP	Land and Buildings	Security Building	2024/07/01	2027/06/30	R30 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R25 000	R250 000
30	Community Services	LED, Tourism, Resorts and EPWP	Infrastructure	Electrical DB Boxes	2024/07/01	2026/06/30	R150 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R150 000	R0
31	Community Services	LED, Tourism, Resorts and EPWP	Upgrade Chalets	Upgrade Chalets	2024/07/01	2026/06/30	R250 000		Jul 24	NA	NA	Jul 24	Aug 24	Sep 24	Oct 24	Oct 24	Nov 24	R200 000	R0
32	Community Services	LED, Tourism, Resorts and EPWP	Machinery and Equipment	Electricity Back-up	2024/07/01	2025/06/30	R70 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R0	R0
33	Community Services	LED, Tourism, Resorts and EPWP	Machinery and Equipment	Machinery and Equipment	2024/07/01	2027/06/30	R15 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R15 000	R20 000
34	Community Services	LED, Tourism, Resorts and EPWP	Access Control	Access Control	2024/07/01	2025/06/30	R100 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R0	R0
35	Community Services	LED, Tourism, Resorts and EPWP	Vehicles	People Carrier	2024/07/01	2025/06/30	R500 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	R25 R0	R0
36	Community Services	Municipal Health Services	Furniture and Office equipment	Furniture and Fittings	2024/07/01	2027/06/30	R100 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R50 000	R5 000
37	Community Services	Municipal Health Services	Tablets	Tablets	2024/07/01	2025/06/30	R180 000		NA	Jan 25	NA	NA	Feb 25	Mar 25	NA	NA	May 25	R0	R0
38	Community Services	Municipal Health Services	ESRI MHS system	ESRI MHS system	2024/07/01	2025/06/30	R250 000		Oct 24	NA	NA	Oct 24	Nov 24	Dec 24	Jan 25	Jan 25	Feb 25	R0	R0
39	Community Services	Solid Waste Management	Construction of Cell 5A	Construction of Cell 5A	2024/07/01	2026/06/30	R1 500 000		Sep 24	NA	NA	Sep 24	Oct 24	Nov 24	Dec 24	Dec 24	Jan 25	Mar 25	R28 500 000


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Medium Term Revenue and Expenditure Framework (MTREF)

BUDGET SCHEDULES 2024/2025 – 2026/2027

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

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
REVENUE ITEMS:												
Non-exchange revenue by source												
Exchange Revenue												
Total Property Rates												
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Net Property Rates												
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity												
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)												
Less Cost of Free Basis Services (50 kwh per indigent household per month)												
Net Service charges - Electricity												
Service charges - Water												
Total Service charges - Water												
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)												
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)												
Net Service charges - Water												
Service charges - Waste Water Management												
Total Service charges - Waste Water Management												
Less Revenue Foregone (in excess of free sanitation service to indigent households)												
Less Cost of Free Basis Services (free sanitation service to indigent households)												
Net Service charges - Waste Water Management												
Service charges - Waste Management												
Total refuse removal revenue												
Total landfill revenue												
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												
EXPENDITURE ITEMS:												
Employee related costs												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Entertainment												
Security												
Living and post related allowance												
In-kind benefits												
sub-total												
Less: Employees costs capitalised to PPE												
Total Employee related costs												

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Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	3 518	3 732	3 920	3 654	3 654	3 654	3 654	3 681	3 752	3 876
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	313	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	3 831	3 732	3 920	3 654	3 654	3 654	3 654	3 681	3 752	3 876
Bulk purchases - electricity										
Electricity bulk purchases	766	329	456	200	300	300	300	-	-	-
Total bulk purchases	766	329	456	200	300	300	300	-	-	-
Transfers and grants										
Cash transfers and grants	680	1 393	1 159	-	1 200	1 200	1 200	-	-	-
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	680	1 393	1 159	-	1 200	1 200	1 200	-	-	-
Contracted Services										
Outsourced Services	1 647	3 606	4 203	4 993	5 274	5 274	5 274	8 060	4 534	4 322
Consultants and Professional Services	4 553	7 785	7 677	11 963	12 831	12 831	12 831	16 035	14 239	15 429
Contractors	11 382	12 405	11 996	13 118	16 268	16 268	16 268	14 063	13 515	13 911
Total contracted services	17 582	23 797	23 877	30 074	34 373	34 373	34 373	38 158	32 287	33 663
Operational Costs										
Collection costs	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-
Audit fees	3 337	3 182	3 548	3 500	4 106	4 106	4 106	3 300	3 650	3 900
Other Operational Costs	27 039	28 676	25 893	29 172	30 567	30 567	30 567	32 662	34 507	36 148
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed	-	-	-	137	148	148	148	656	667	678
Contracted Services	8 940	9 610	9 334	9 312	8 348	8 348	8 348	9 607	10 393	10 623
Operational Costs	384	453	399	20	20	20	20	-	-	-
Total Repairs and Maintenance Expenditure	9 324	10 063	9 733	9 468	8 516	8 516	8 516	10 263	11 060	11 301
Inventory Consumed										
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	56 358	50 561	52 978	62 321	60 457	60 457	60 457	47 075	45 675	46 545
Total Inventory Consumed & Other Material	56 358	50 561	52 978	62 321	60 457	60 457	60 457	47 075	45 675	46 545

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DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Management Services	Vote 3 - Corporate Services	Vote 4 - Finance	Vote 5 - Community Services	Total
R thousand	1						
Revenue							
Exchange Revenue							
Service charges - Electricity		-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	220	220
Service charges - Waste Management		-	-	-	-	14 950	14 950
Sale of Goods and Rendering of Services		-	-	-	62	142 933	142 994
Agency services		13 825	-	-	-	-	13 825
Interest		-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	300	300
Interest earned from Current and Non Current Assets		-	-	-	7 600	-	7 600
Dividends		-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-
Rental from Fixed Assets		-	-	42	-	14 020	14 062
Licence and permits		-	-	-	-	1 250	1 250
Operational Revenue		-	-	0	370	790	1 161
Non-Exchange Revenue							
Property rates		-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-
Transfer and subsidies - Operational		19 213	-	-	67 224	10 359	96 796
Interest		-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-
Gains on disposal of Assets		9 900	-	-	-	-	9 900
Other Gains		-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		42 938	-	42	75 256	184 822	303 058
Expenditure							
Employee related costs		7 328	-	11 664	14 881	134 816	168 688
Remuneration of councillors		6 796	-	-	-	-	6 796
Bulk purchases - electricity		-	-	-	-	-	-
Inventory consumed		17	-	630	122	46 305	47 075
Debt impairment		-	-	-	-	-	-
Depreciation and amortisation		281	-	119	1 196	2 086	3 681
Interest		-	-	-	410	2 012	2 422
Contracted services		1 174	-	1 966	7 219	27 799	38 158
Transfers and subsidies		-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-
Operational costs		1 639	-	5 657	5 120	23 546	35 962
Losses on disposal of Assets		-	-	-	-	-	-
Other Losses		-	-	-	-	276	276
Total Expenditure		17 235	-	20 035	28 948	236 840	303 058
Surplus/(Deficit)		25 703	-	(19 993)	46 307	(52 018)	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	1 200	1 500	2 700
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 703	-	(19 993)	47 507	(50 518)	2 700

AB

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

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
ASSETS												
Trade and other receivables from exchange transactions												
Electricity			4	6	7	6	7	7	7	7	7	
Water			7	10	38	10	38	38	38	38	38	
Waste			-	-	-	-	-	-	-	-	-	
Waste Water			-	-	-	-	-	-	-	-	-	
Other trade receivables from exchange transactions			8 190	17 060	5 935	5 184	6 035	6 035	6 035	6 035	6 035	
Gross: Trade and other receivables from exchange transactions			8 200	17 076	5 980	5 201	6 080	6 080	6 080	6 080	6 080	
Less: Impairment for debt			(1 788)	(450)	(495)	(650)	(595)	(595)	(595)	(595)	(595)	
Impairment for Electricity			(0)	(0)	(2)	(0)	(2)	(2)	(2)	(2)	(2)	
Impairment for Water			(2)	(3)	(10)	(3)	(10)	(10)	(10)	(10)	(10)	
Impairment for Waste			-	-	-	-	-	-	-	-	-	
Impairment for Waste Water			-	-	-	-	-	-	-	-	-	
Impairment for other trade receivables from exchange transactions			(1 786)	(446)	(483)	(646)	(583)	(583)	(583)	(583)	(583)	
Total net Trade and other receivables from Exchange			6 413	16 626	5 485	4 551	5 485	5 485	5 485	5 485	5 485	
Receivables from non-exchange transactions												
Property rates			-	-	-	-	-	-	-	-	-	
Less: Impairment of Property rates			-	-	-	-	-	-	-	-	-	
Net Property rates			-	-	-	-	-	-	-	-	-	
Other receivables from non-exchange transactions			525	544	555	544	555	555	555	555	555	
Impairment for other receivables from non-exchange transactions			(9)	(10)	(7)	(10)	(7)	(7)	(7)	(7)	(7)	
Net other receivables from non-exchange transactions			516	534	548	534	548	548	548	548	548	
Total net Receivables from non-exchange transactions			516	534	548	534	548	548	548	548	548	
Inventory												
Water												
Opening Balance			-	-	-	-	-	-	-	-	-	
System Input Volume			-	-	-	-	-	-	-	-	-	
Water Treatment Works			-	-	-	-	-	-	-	-	-	
Bulk Purchases			-	-	-	-	-	-	-	-	-	
Natural Sources			-	-	-	-	-	-	-	-	-	
Authorised Consumption	6		-	-	-	-	-	-	-	-	-	
Billed Authorised Consumption			-	-	-	-	-	-	-	-	-	
Billed Metered Consumption			-	-	-	-	-	-	-	-	-	
Free Basic Water			-	-	-	-	-	-	-	-	-	
Subsidised Water			-	-	-	-	-	-	-	-	-	
Revenue Water			-	-	-	-	-	-	-	-	-	
Billed Unmetered Consumption			-	-	-	-	-	-	-	-	-	
Free Basic Water			-	-	-	-	-	-	-	-	-	
Subsidised Water			-	-	-	-	-	-	-	-	-	
Revenue Water			-	-	-	-	-	-	-	-	-	
UnBilled Authorised Consumption			-	-	-	-	-	-	-	-	-	
Unbilled Metered Consumption			-	-	-	-	-	-	-	-	-	
Unbilled Unmetered Consumption			-	-	-	-	-	-	-	-	-	
Water Losses			-	-	-	-	-	-	-	-	-	
Apparent losses			-	-	-	-	-	-	-	-	-	
Unauthorised Consumption			-	-	-	-	-	-	-	-	-	
Customer Meter Inaccuracies			-	-	-	-	-	-	-	-	-	
Real losses			-	-	-	-	-	-	-	-	-	
Leakage on Transmission and Distribution Mains			-	-	-	-	-	-	-	-	-	
Leakage and Overflows at Storage Tanks/Reservoirs			-	-	-	-	-	-	-	-	-	
Leakage on Service Connections up to the point of Customer			-	-	-	-	-	-	-	-	-	
Data Transfer and Management Errors			-	-	-	-	-	-	-	-	-	
Unavoidable Annual Real Losses			-	-	-	-	-	-	-	-	-	
Non-revenue Water			-	-	-	-	-	-	-	-	-	
Closing Balance Water			-	-	-	-	-	-	-	-	-	
Agricultural												
Opening Balance			-	-	-	-	-	-	-	-	-	
Acquisitions			-	-	-	-	-	-	-	-	-	
Issues	7		-	-	-	-	-	-	-	-	-	
Adjustments	8		-	-	-	-	-	-	-	-	-	
Write-offs	9		-	-	-	-	-	-	-	-	-	
Closing balance - Agricultural			-	-	-	-	-	-	-	-	-	
Consumables												
Standard Rated												
Opening Balance			700	1 150	1 873	1 873	1 571	1 571	1 571	1 571	1 571	
Acquisitions			4 052	3 799	2 423	3 669	3 532	3 532	3 532	2 047	2 074	
Issues	7		(3 601)	(3 077)	(2 724)	(3 669)	(3 532)	(3 532)	(3 532)	(2 047)	(2 069)	
Adjustments	8		-	-	-	-	-	-	-	-	-	
Write-offs	9		-	-	-	-	-	-	-	-	-	
Closing balance - Consumables Standard Rated			1 150	1 873	1 571	1 873	1 571	1 571	1 571	1 571	1 571	
Zero Rated												
Opening Balance			-	-	-	-	-	-	-	-	-	
Acquisitions			12 978	19 365	24 909	25 766	26 226	26 226	26 226	22 805	21 360	
Issues	7		(12 978)	(19 365)	(24 909)	(25 766)	(26 226)	(26 226)	(26 226)	(22 805)	(21 360)	
Adjustments	8		-	-	-	-	-	-	-	-	-	
Write-offs	9		-	-	-	-	-	-	-	-	-	
Closing balance - Consumables Zero Rated			-	-	-	-	-	-	-	-	-	

Finished Goods										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions	7									
Issues	8									
Adjustments	9									
Write-offs										
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-
Materials and Supplies										
Opening Balance										
Acquisitions	7	39 779	28 119	25 344	32 886	30 699	30 699	30 699	22 223	22 246
Issues	8	(39 779)	(28 119)	(25 344)	(32 886)	(30 699)	(30 699)	(30 699)	(22 223)	(22 246)
Adjustments	9									
Write-offs										
Closing balance - Materials and Supplies		-	-	-	-	-	-	-	-	-
Work-in-progress										
Opening Balance										
Materials										
Transfers										
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-
Housing Stock										
Opening Balance										
Acquisitions										
Transfers										
Sales										
Closing balance - Housing Stock		-	-	-	-	-	-	-	-	-
Land										
Opening Balance										
Acquisitions										
Sales										
Adjustments										
Correction of Prior period errors										
Transfers										
Closing Balance - Land		-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		1 150	1 873	1 571	1 873	1 571	1 571	1 571	1 571	1 571
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	3	103 678	106 365	112 669	128 086	128 233	128 233	128 233	139 338	172 316
Leases recognised as PPE		2 074	3 048	2 948	3 048	2 948	2 948	2 948	2 948	2 948
Less: Accumulated depreciation		38 857	37 969	41 031	45 101	44 668	44 668	44 668	48 305	52 013
Total Property, plant and equipment (PPE)	2	66 895	71 444	74 587	86 033	86 514	86 514	86 514	93 981	123 251
LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		3 296	4 631	5 365	4 706	4 706	4 706	4 706	5 291	3 000
Total Current liabilities - Financial liabilities		3 296	4 631	5 365	4 706	4 706	4 706	4 706	5 291	3 000
Trade and other payables from exchange transactions										
Trade and other payables from exchange transactions	5	4 464	3 201	5 169	3 148	5 169	5 169	5 169	5 169	5 169
Other trade payables from exchange transactions		14 440	1 700	1 567	1 871	1 567	1 567	1 567	1 567	1 567
Trade payables from Non-exchange transactions (Unapplied)		5 666	3 273	16 232	446	13 478	13 478	13 478	13 478	13 478
Trade payables from Non-exchange transactions, Other		-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-
Total Trade and other payables from exchange transactions	2	24 571	8 174	22 968	5 465	20 213	20 213	20 213	20 213	20 213
Non current liabilities - Financial liabilities										
Borrowing	4	18 916	16 589	11 225	6 519	6 519	6 519	6 519	2 727	26 850
Other financial liabilities		-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		18 916	16 589	11 225	6 519	6 519	6 519	6 519	2 727	26 850
Non current liabilities - Long Term portion of trade payable		-	-	-	-	-	-	-	-	-
Electricity Bulk Purchases										
Payables and Accruals - General										
Water Bulk Purchases										
Municipal Debt Relief										
Provisions										
Retirement benefits		55 224	52 063	48 601	58 826	51 563	51 563	51 563	54 657	57 936
Refuse landfill site rehabilitation		3 528	1 747	1 248	2 342	1 455	1 455	1 455	1 663	1 870
Other		-	-	-	-	-	-	-	-	-
Total Provisions		58 752	53 810	49 849	61 168	53 018	53 018	53 018	56 319	59 806
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance		46 979	56 503	73 863	70 313	79 131	79 131	79 131	79 819	82 519
GRAP adjustments		168	-	-	-	-	-	-	-	-
Restated balance		47 147	56 503	73 863	70 313	79 131	79 131	79 131	79 819	82 519
Surplus/(Deficit)		14 345	25 371	13 267	(2 831)	688	688	688	2 700	500
Transfers to/from Reserves		(4 989)	(8 012)	(8 000)	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	56 503	73 863	79 131	67 481	79 819	79 819	79 819	82 519	83 019
Reserves										
Housing Development Fund		-	-	-	-	-	-	-	-	-
Capital replacement		4 989	13 000	21 000	13 000	21 000	21 000	21 000	21 000	21 000
Self-insurance		-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-
Total Reserves	2	4 989	13 000	21 000	13 000	21 000	21 000	21 000	21 000	21 000
TOTAL COMMUNITY WEALTH/EQUITY	2	61 492	86 863	100 131	80 481	100 819	100 819	100 819	103 519	104 019

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

DC3 Overberg - Supporting Table GA4 Reconciliation of IGR Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1	2	140 928	135 518	138 048	143 309	143 058	143 058	163 689	167 586	175 136	
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable district economy.	SG3		15 767	16 771	18 849	20 130	21 231	21 231	21 133	20 298	20 888	
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		34	30	33	25	40	40	42	45	47	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines.	SG4		83 395	92 114	98 921	94 746	100 730	100 730	75 256	75 437	79 372	
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		11 540	23 460	12 247	15 270	15 495	15 495	42 938	42 361	42 409	
Allocations to other priorities				1									
Total Revenue (excluding capital transfers and contributions)				1	251 663	267 893	268 097	273 479	280 554	280 554	303 058	305 726	317 852

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

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1	1	176 562	176 833	183 713	196 344	198 133	198 133	215 011	218 490	226 076
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		16 235	15 722	16 601	17 120	18 222	18 222	21 829	18 234	18 824
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		10 829	11 110	13 513	17 485	18 135	18 135	20 035	20 819	21 798
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		23 300	25 055	27 715	30 015	31 776	31 776	28 948	30 104	32 331
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		13 945	15 897	14 592	15 847	16 243	16 243	17 235	18 079	18 823
Allocations to other priorities												
Total Expenditure				240 871	244 617	256 134	276 811	282 509	282 509	303 058	305 726	317 852

References

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
Basic Services and Infrastructure	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure.	SG1	P	4 329	6 342	4 445	4 046	11 515	11 515	8 111	30 673	1 665
Local Economic Development	To promote regional economic development by supporting the initiatives in the district for the development of a sustainable	SG3		340	613	1 743	920	1 254	1 254	1 315	610	410
Municipal Transformation & Institutional Development	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the	SG3		249	1 844	1 467	1 339	2 735	2 735	2 034	1 675	520
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy	SG4		74	476	3	20	30	30	30	15	15
Good governance and Community Participation	To ensure good governance practices by providing a dramatic and proactive accountable government and ensuring	SG5		45	262	13	30	30	30	15	5	10
Allocations to other priorities			3									
Total Capital Expenditure			1	5 036	9 537	7 671	6 355	15 564	15 564	11 505	32 978	2 620

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26 LONG STREET / PRIVATE BAG X22
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DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 1 - Municipal Manager										
Function 1 - (name)										
Executive										
People from employment equity target groups employed in vacancies on the three highest levels of management in compliance with the approved Employment Equity Plan by 30 June. (Reg)	Number of people from appointed in vacancies in the three highest levels of management.	1	1	3	1	1	1	2		
Report on Percentage Capital budget actually spend on capital projects by 30 June (Reg)	% of capital budget actually spent on capital projects for	92.2	78.2	50	80	80	80	80		
Internal Audit										
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	1	1	1	1	1	
Execute audit projects in terms of the Risk Base Audit Plan (RBAP)	Number of audits executed per annum	29	31	12	16	16	16	16	18	18
IDP & Communication										
Facilitate IDP Awareness initiatives in the district	Number of IDP awareness initiatives facilitated per annum			2	2	2	2	2	2	2
Facilitate District IGR engagements with Local Municipalities.	Number of engagements coordinated per annum	8	9	8	8	8	8	8	8	8
Publishing of External Newsletters bi-annually to Stakeholders	Number of External Newsletters published per annum	2	2	2	2	2	2	2	2	2
Performance and Risk Management										
Prepare Top Layer Service Delivery budget implementation plan for approval by the Mayor within 28 days after the adoption of the Budget	TL SDBIP submitted to Mayor for approval	1	1	1	1	1	1	1	1	1
Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report (Sec. 72) to Council	Report (Sec 72) tabled to Council by January	1	1	1	1	1	1	1	1	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	1	1
Vote 2 - Managent Services										
Vote 3 - Corporate Services										
Human Resources										
Percentage of Municipal budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Reg)	% Budget spent per annum on the WSP (Actual spent on Training/Total Budget)	0.05	0.29	0.44	0.35	0.49	0.49	0.41		
Review and update the staff establishment (org. Structures as per the Municipal Staff regulations and tabled to Council by 31 March 2025)	Number of reviewed staff establishments tabled per annum							1		
Interact quarterly with staff on strategic HR-related matters	Number of staff interactions per annum							4	4	4
Create temporary work opportunities through the municipality's EPWP programme by 30 June	Number of temporary EPWP work opportunities created per annum	136	251	207	131	131	131	122		
Committee, Records and Council Support										
Table quarterly progress report on Electronic document management system to Corporate Services Portfolio committee	Number of reports tabled				4	4	4	4	4	4
to WC Archives & Record Services	Number of updated plans							2		
Contract, Legal, ICT and Building Management	Number of reviewed plans				4	4	4	4	4	4
Review and table quarterly ICT remediation Plan to										
% of Building maintenance Capital budget spend	% of Building maintenance capital budget spent for the annum							80		
Vote 4 - Finance										
Finance										
Measured financial viability in terms of the municipality's ability to meet it's service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet it's Debt obligation ((Total operating revenue / Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular	8.10	7.6	11.2	7	10	10	7		
Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular	2.7	2.25	4.12	1.5	3	3	1.5		
Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service	24.6	14,10	13	15	15	15	20		
SCM & Assets										

service providers for quotations and tenders above R300000	Number of reports submitted to Council per annum	2	2	2	2	2	2	2	2	2
Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and in external media	1	1	1	1	1	1	1	1	1
Vote 5 - Community Services										
Municipal Health										
Take domestic drinking water samples in the district to monitor water quality.	Number of samples taken per annum	411	433	680	672	672	672	1056	1056	1056
Take food samples to monitor the quality of Food to the FCD Act and legislative requirements	Number of samples taken per annum	424	444	483	400	400	400	576	576	576
Take water sample at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	164	162	173	180	180	180	284	284	284
Environmental Management										
Solid waste										
Report annually on the outcome of Kerwyderskraal Landfill site adherence to the permit conditions	Report submitted per annum	1	1	1	1	1	1	1	1	1
Submit feasibility study report for a crematorium at Kerwyderskraal to Council	Number of Report submitted per annum							1		
Emergency Services										
Table Disaster Risk Management Plan Review to Council by June	revised disaster risk Management plan tabled to Council	1	1	1	1	1	1	1	1	1
Table Disaster Management Framework Review to Council by June	Management Framework tabled to Council	1	1	1	1	1	1	1	1	1
Roads										
Upgrade roads to permanent surface	Number of kilometres road upgraded per annum.	0	1.34	2.42	5.68	2.28	2.28	3.4		
Kilometres of gravel roads to be regravelled	Number of kilometres road regravelled per annum	54.31	48.18	43	52.2	24.93	24.93	42		
Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	6772	7677.90	6862.61	6500	6500	6500	6500		
LED, Tourism and Resorts										
Review the Regional Economic Development (RED) Strategy on table to Council by June	Reviewed RED Strategy tabled to Council							1		
Submit feasibility study report on the resort function to Council	Number of reports tabled per annum							1		
Social Services										

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



24 MAY 2024

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DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

		2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.7%	3.0%	3.0%	2.9%	2.9%	2.9%	2.9%	2.4%	3.0%	1.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.5%	2.9%	2.8%	3.0%	2.9%	2.9%	2.9%	2.4%	3.1%	1.8%
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%	20.5%	716.4%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.9	2.9	2.2	1.9	1.9	1.9	1.9	1.8	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.9	2.9	2.2	1.9	1.9	1.9	1.9	1.8	1.7	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	1.5	2.3	2.1	1.5	1.8	1.8	1.8	1.6	1.6	1.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	73.3%	58.9%	56.6%	71.1%	69.6%	69.6%	69.6%	9.6%	9.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		73.3%	58.9%	56.6%	63.1%	61.8%	61.8%	61.8%	9.6%	9.6%	9.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.7%	10.1%	5.8%	7.7%	5.5%	5.5%	5.5%	5.1%	5.0%	4.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		8.0%	7.1%	5.9%	8.8%	7.2%	7.2%	7.2%	7.8%	8.2%	8.0%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kV)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	45.9%	45.8%	50.1%	50.6%	49.3%	49.3%	49.3%	55.7%	57.6%	57.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	48.2%	48.0%	52.4%	53.0%	51.6%	51.6%	62.5%	57.9%	59.9%	60.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.7%	3.8%	3.6%	3.5%	3.0%	3.0%	3.7%	3.4%	3.6%	3.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.9%	2.7%	2.6%	2.3%	2.3%	2.3%	2.3%	2.0%	2.0%	2.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	38.9	25.4	28.5	21.0	21.5	21.5	22.1	20.3	26.1	27.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	47.1%	49.5%	7.9%	22.2%	6.8%	6.8%	6.8%	1.5%	1.5%	1.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.8	2.9	5.3	2.0	4.0	4.0	4.0	3.3	3.1	3.0

DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumption

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21			2022/23			Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	Outcome	Outcome
Demographics																	
Population			204	213	258	306	310	330				359					
Females aged 5 - 14			18		19	24	23	24				23					
Males aged 5 - 14			18		20	24	26	25				23					
Females aged 15 - 34			35		43	57	51	54				59					
Males aged 15 - 34			42		44	58	52	55				61					
Unemployment				17		30	11	49				54					
Monthly household income (no. of households)	1, 12																
No income																	
R1 - R1 600																	
R1 601 - R3 200																	
R3 201 - R6 400																	
R6 401 - R12 800																	
R12 801 - R25 600																	
R25 601 - R51 200																	
R52 201 - R102 400																	
R102 401 - R204 800																	
R204 801 - R409 600																	
R409 601 - R819 200																	
> R819 200																	
Poverty profiles (no. of households)	13																
< R2 060 per household per month	2																
Insert description																	
Household demographics (000)																	
Number of people in municipal area																	
Number of poor people in municipal area																	
Number of households in municipal area																	
Number of poor households in municipal area																	
Definition of poor household (R per month)																	
Housing statistics	3																
Formal					63 250							117 986					
Informal					13 944							16 812					
Total number of households																	
Dwellings provided by municipality																	
Dwellings provided by province/s																	
Dwellings provided by private sector																	
Total new housing dwellings																	
Economic	6																
Inflation/initiation outlook (CPI)																	
Interest rate - borrowing																	
Interest rate - investment																	
Remuneration increases																	
Consumption growth (electricity)																	
Consumption growth (water)																	
Collection rates	7																
Property tax/service charges																	
Rental of facilities & equipment																	
Interest - external investments																	
Interest - debtors																	
Revenue from agency services																	

Description	MFPA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2023/24 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2023/24	
Revenue/Income													
Cashback on expenditure at the end of R000	18/1/16	1	56,076	44,932	87,536	35,491	71,523	71,523	57,015	56,290	62,671	34,346	
Cash - investments at the year end less expenditure - R000	18/1/16	2	63,028	48,991	64,003	46,458	57,011	57,011	57,015	57,015	47,017	48,345	
Cash year end treasury and employee supplier payments	18/1/16	3	2.8	2.0	5.3	2.0	4.0	4.0	4.0	3.3	3.1	3.0	
Surplus/Deficit, excluding depreciation/asset R000	18/1/1	4	14.45	20,371	13,267	(2,831)	685	688	688	2,700	500	3,000	
Service charge rev % change - means CPPI target evaluation	18/1/12/2	5	8.6A	(23.8A)	16.25A	22.1%	(4.5%)	(6.0%)	(6.0%)	(11.4%)	(4.4%)	(3.7%)	
Cash receipts % of expenditure and other revenue	18/1/12/2	6	122.2%	122.2%	114.2%	114.2%	108.9%	108.9%	108.9%	107.8%	107.8%	107.8%	
Direct payment revenue % of total billable revenue	18/1/12/2	7	0.0%	0.7%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Capital payments % of capital expenditure	18/1/16	8	72.5%	58.8%	88.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Earnings receipts % of capital expenditure (incl. transfer)	18/1/16	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.0%	67.8%	0.0%	
Grants % of Govt. liabilities/grant/allocated allocations	18/1/16	10								100.0%	100.0%	100.0%	
Current consumer sales (charge - vendor)	18/1/11	11A	12.6%	(28.0%)	(8.3%)	(13.6%)	0.0%	0.0%	0.0%	2.1%	2.3%	0.0%	
Long term investments - 22% charge - capex (cost)	18/1/16	12A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.9%	5.9%	5.9%	
Risk % of Property Fund & Equipment	20/1/14	13	11.7%	11.5%	11.1%	8.6%	8.6%	8.6%	8.6%	6.1%	8.4%	0.0%	
Asset removal % of capital budget	20/1/14	14	4.1%	38.4%	11.1%	33.8%	18.2%	18.2%	0.0%	20.3%	4.2%	63.0%	

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Debt service					
Local Government Equitable Share				86 644	88 689
Finance Management				1 000	1 000
EPWP Incentive				1 261	-
Rural Rural Area Management Grant				2 374	2 843
Municipal Systems Improvement Grant (MSIG)				1 105	1 437
				92 888	93 969
Debt capital					
LCM capital grants					

Total						-	-	-	-
Change in consumer debtors (current and non-current)	N/A	9 371	(13 081)	2 845	(2 642)	-	-	1 228	1 285
									1.3
Total Operating Revenue	251 663	267 493	288 047	273 479	280 554	280 554	280 554	303 056	308 726
Total Operating Expenses	140 871	244 617	238 134	236 811	262 501	282 501	282 501	303 056	305 728
Operating Performance (Profit/Loss)	20 792	22 876	11 963	37 638	17 554	(1 946)	(1 946)	-	0

Cash and Cash Equivalents (30 June 2017)		2016/17									
Income											
% Increase in Total Operating Revenue	6.4%	0.1%	2.0%	2.4%	0.0%	0.0%	0.0%	8.0%	0.9%	4.0%	
% Increase in Property Rates Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Increase in Electricity Revenue	(2.7%)	155.5%	(71.9%)	300.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	
% Increase in Property Rates & Services Charges	(10.8%)	0.0%	28.1%	1.0%	0.0%	0.0%	0.0%	(15.4%)	2.0%	2.3%	
Expenditure											
% Increase in Total Operating Expenditure	0.0%	1.3%	4.7%	8.1%	2.1%	0.0%	0.0%	7.3%	0.9%	4.0%	
% Increase in Employee Costs	0.0%	8.3%	35.9%	3.0%	(5.0%)	0.0%	0.0%	21.8%	4.3%	4.4%	
% Increase in Electricity Bulk Purchases	0.0%	(57.6%)	8.6%	(86.1%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	
Average Cost Per Boardable Employee Position (Remuneration)	0	0	0	0	0	0	0	0	0	0	
Average Cost Per Boardable Employee Position	0	0	0	0	0	0	0	0	0	0	
RBM % of PFE	11.7%	11.1%	9.0%	8.6%	8.8%	8.0%	8.6%	9.6%	6.1%	8.4%	
Asset Renewal and RBM as a % of PFE	12.2%	17.4%	13.2%	13.4%	16.3%	16.3%	15.6%	15.8%	21.8%	10.3%	
Debt Impayment % of Total Billable Revenue	0.6%	0.7%	0.6%	0.8%	0.6%	0.8%	0.6%	0.0%	0.0%	0.0%	
Cash Receipts											
University Funding & Other (R000)	3 151	1 474	6 085	5 855	8 365	8 365	8 365	7 305	3 978	2 611	
Borrowing (R'000)	-	2 840	367	-	4 536	4 536	4 536	1 500	28 500	500	
Grant Funding and Other (R'000)	2 888	1 116	1 210	500	2 142	2 142	2 142	2 700	500	500	
(Normally) Completed Funds % of Non Grant Funding	100.0%	65.0%	94.2%	100.0%	64.8%	64.8%	64.8%	83.0%	12.2%	100.0%	
Borrowing % of Non Grant Funding	0.0%	35.0%	3.3%	0.0%	35.1%	35.1%	35.1%	17.0%	18.8%	0.0%	
Grant Funding % of Total Funding	57.3%	11.7%	19.9% </td <td>7.9%</td> <td>17.2%<!--</td--> <td>17.2%</td> <td>17.2%</td> <td>23.5%</td> <td>5.7%</td> <td>0.0%</td> </td>	7.9%	17.2% </td <td>17.2%</td> <td>17.2%</td> <td>23.5%</td> <td>5.7%</td> <td>0.0%</td>	17.2%	17.2%	23.5%	5.7%	0.0%	
Cash Expenditure											
Total Capital Programme (R'000)	5 036	8 537	7 671	6 325	15 564	15 564	15 564	11 505	32 978	2 611	
Asset Renewal	3 75	4 613	1 788	3 725	9 142	9 142	-	8 415	32 178	2 611	
Asset Renewal % of Total Capital Expenditure	7.4%	48.4%	23.3%	58.6%	62.0%	62.0%	0.0%	55.8%	97.6%	100.0%	
Cash											
Cash Receipts % of Rate Payer & Other	137.4%	78.2%	122.7%	114.3%	108.9%	108.9%	108.9%	108.1%	107.9%	107.9%	
Cash Coverage Ratio	0	0	0	0	0	0	0	0	0	0	
Reserves											
Most recent Credit Rating											
Capital Charges to Operating	2.3%	2.0%	3.0%	2.8%	2.8%	2.8%	2.4%	3.0%	1.7%		
Borrowing Receipts % of Capital Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.0%	87.0%	0.0%	
Reserves											
Uncommitted Reserves after application of cash and investments	63 782	48 581	64 602	49 458	57 011	57 011	57 011	51 878	47 012	48 317	
Free Reserves											
Free Basic Services as a % of Available Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Free Services as a % of Operating Revenue (and operational spending)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
High Level Outcome of Funding Compliance											
Total Operating Revenue	251 653	267 993	268 097	272 479	260 554	260 554	260 554	303			

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X220
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DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Orkney only)
Current Year 2023/24												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Fiat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15 000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)												
Total valuation reductions:	2											
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptions, reductions, discounts (R'000)												

DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bicos only)	Sectional Title Garages (Drakenstein only)
Budget Year 2024/25												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Fiat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)												
Total valuation reductions:	2											
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discs (R'000)												

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Dakenstain only)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/l)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/l)		(fill in thresholds)							
Water usage - Block 2 (c/l)		(fill in thresholds)							
Water usage - Block 3 (c/l)		(fill in thresholds)							
Water usage - Block 4 (c/l)		(fill in thresholds)							
Water usage - Block 5 (c/l)		(fill in thresholds)							
Water usage - Block 6 (c/l)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/l)									
Volumetric charge - Block 1 (c/l)		(fill in structure)							
Volumetric charge - Block 2 (c/l)		(fill in structure)							
Volumetric charge - Block 3 (c/l)		(fill in structure)							

Volumetric charge - Block 4 (c/l)		(fill in structure)						
Other	2							
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE		(how is this targeted?)						
Life-line tariff - meter		(describe structure)						
Life-line tariff - prepaid		(describe structure)						
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid (c/kwh)								
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)						
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

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

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Exemptions, reductions and rebates (Rands)</u> [Insert lines as applicable]									
<u>Water tariffs</u> [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<u>Waste water tariffs</u> [Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<u>Electricity tariffs</u> [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		56 076	44 932	87 936	35 691	71 525	71 525	66 290	62 671	64 394
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										
Municipality sub-total	1	56 076	44 932	87 936	35 691	71 525	71 525	66 290	62 671	64 394
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										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		56 076	44 932	87 936	35 691	71 525	71 525	66 290	62 671	64 394

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26 LONG STREET / PRIVATE BAG X22
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DC3 Overberg - Supporting Table SA17 Borrowing

2023/24 Supporting Data on Borrowing										
Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Annuity and Bullet Loans		18 916	15 232	11 112	6 519	6 519	6 519	2 727	26 850	23 850
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases			1 357	112	-	-	-	-	-	-
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	18 916	16 589	11 225	6 519	6 519	6 519	2 727	26 850	23 850
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	18 916	16 589	11 225	6 519	6 519	6 519	2 727	26 850	23 850

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		4 912	4 912	4 548	112	-	-	-	-	-
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	4 912	4 912	4 548	112	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	4 912	4 912	4 548	112	-	-	-	-	-

DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		82 406	82 136	86 444	89 475	89 475	89 475	92 989	93 369	95 468
Local Government Equitable Share		77 548	77 375	81 486	84 437	84 437	84 437	86 644	88 069	88 889
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 200
EPWP Incentive		1 188	1 053	1 123	1 192	1 192	1 192	1 265	–	–
Rural Roads Asset Management Grant		2 670	2 708	2 835	2 846	2 846	2 846	2 974	2 843	2 973
Municipal Systems Improvement Grant (MSIG)		–						1 106	1 457	2 406
Other transfers/grants [insert description]										
Provincial Government:		126 775	120 318	132 707	124 914	125 214	125 214	3 807	1 557	1 087
PT - PAWK		124 441	116 170	129 105	122 375	122 375	122 375	–	–	–
Seta		168	230	253	240	240	240	–	–	–
Health Subsidy		210	183	157	182	182	182	–	–	–
CDW Operational Support Grant		56	57	56	57	57	57	57	57	57
Human Capacity Building Grant		300	400	800	500	700	700	1 000	1 000	1 030
Fire Safety Plan		1 600	929	938	1 560	1 560	1 560	2 750	500	
Joint District and Metro Approach Grant		–	2 149	1 000	–	–	–			
Local Government Public Employment support Grant		–	200		–	–	–			
Local Government Graduate Internship Grant		–	–		–	–	–			
Finance Management (Resorts)		–	–		–	–	–			
Municipal Service Delivery and Capacity Building Grant		–	–		–	–	–			
Grant Intervention		–	–	300	–	100	100			
Load Shedding Mitigation				99						
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	209 181	202 454	219 151	214 389	214 689	214 689	96 796	94 926	96 555
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		1 232	1 394	2 063	500	1 700	1 700	2 700	500	–
Fire Safety Plan		500	1 394	562			–			
Municipal Service Delivery and Capacity Building Grant - Fire		732	–				–			
Fire Service Capacity Building Grant					500	500	500	1 500	500	
Load Shedding Mitigation				1 501						
MUNICIPAL WATER RESILIANCIE GRANT					–	1 200	1 200	1 200		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	1 232	1 394	2 063	500	1 700	1 700	2 700	500	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		210 413	203 849	221 214	214 889	216 389	216 389	99 496	95 426	96 555

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280
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DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		78 565	83 233	86 431	89 475	89 577	89 577	92 989	93 369	95 468
Local Government Equitable Share		76 363	78 560	81 486	84 437	84 437	84 437	86 644	88 069	88 889
Finance Management		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 200
EPWP Incentive		1 188	1 053	1 123	1 192	1 192	1 192	1 265	-	-
Rural Roads Asset Management Grant		14	2 619	2 822	2 846	2 948	2 948	2 974	2 843	2 973
Municipal Systems Improvement Grant (MSIG)		-	-	-	-	-	-	1 106	1 457	2 406
Other transfers/grants [insert description]										
Provincial Government:		127 363	119 237	120 047	124 914	126 924	126 924	3 807	1 557	1 087
PT - PAWK		124 441	116 170	116 243	122 375	122 375	122 375	-	-	-
Seta		87	303	354	240	446	446	-	-	-
Health Subsidy		210	183	157	182	182	182	-	-	-
CDW Operational Support Grant		84	76	113	57	57	57	57	57	57
Human Capacity Building Grant		680	399	688	500	812	812	1 000	1 000	1 030
Fire Safety Plan		1 045	1 905	1 385	1 560	1 777	1 777	2 750	500	-
Joint District and Metro Approach Grant		-	-	883	-	1 000	1 000	-	-	-
Local Government Public Employment support Grant		-	200	-	-	-	-	-	-	-
Local Government Graduate Internship Grant		67	-	-	-	-	-	-	-	-
Finance Management (Resorts)		650	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant - F		100	-	-	-	-	-	-	-	-
Grant Intervention		-	-	124	-	276	276	-	-	-
Load Shedding Mitigation		-	-	99	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		205 928	202 470	206 478	214 389	216 501	216 501	96 796	94 926	96 555
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		2 886	1 116	1 219	500	2 642	2 642	2 700	500	-
Fire Safety Plan		1 272	1 116	562	500	1 442	1 442	-	-	-
Municipal Service Delivery and Capacity Building Grant - Fire		1 614	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	1 500	500	-
Load Shedding Mitigation		-	-	658	-	-	-	-	-	-
MUNICIPAL WATER RESILIENCE GRANT		-	-	-	-	1 200	1 200	1 200	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		2 886	1 116	1 219	500	2 642	2 642	2 700	500	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		208 814	203 586	207 697	214 889	219 143	219 143	99 496	95 426	96 555

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			2 929	3 841	89	89	102	102	—	—	—
Current year receipts			82 406	82 136	86 444	89 475	89 475	89 475	92 989	93 369	95 468
Repayment of grants			2 929	2 656	—	—	—	—	—	—	—
Conditions met - transferred to revenue			78 565	83 233	86 431	89 475	89 577	89 577	92 989	93 369	95 468
Conditions still to be met - transferred to liabilities			3 841	89	102	89	—	—	—	—	—
Provincial Government:											
Balance unspent at beginning of the year			3 082	2 005	3 086	358	15 188	15 188	13 478	13 478	13 478
Current year receipts			126 775	120 318	132 707	124 914	125 214	125 214	3 807	1 557	1 087
Repayment of grants/Transfer from receivables			488	—	559	—	—	—	—	—	—
Conditions met - transferred to revenue			127 363	119 237	120 047	124 914	126 924	126 924	3 807	1 557	1 087
Conditions still to be met - transferred to liabilities			2 005	3 086	15 188	358	13 478	13 478	13 478	13 478	13 478
District Municipality:											
Balance unspent at beginning of the year			—	—	—	—	—	—	—	—	—
Current year receipts			—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue			—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities			—	—	—	—	—	—	—	—	—
Other grant providers:											
Balance unspent at beginning of the year			—	—	—	—	—	—	—	—	—
Current year receipts			—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue			—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities			—	—	—	—	—	—	—	—	—
Total operating transfers and grants revenue			205 928	202 470	206 478	214 389	216 501	216 501	96 796	94 926	96 555
Total operating transfers and grants - CTBM		2	5 846	3 175	15 290	446	13 478	13 478	13 478	13 478	13 478
Capital transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			—	—	—	—	—	—	—	—	—
Current year receipts			—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue			—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities			—	—	—	—	—	—	—	—	—
Provincial Government:											
Balance unspent at beginning of the year			1 474	(180)	99	—	942	942	—	—	—
Current year receipts			1 232	1 394	2 063	500	1 700	1 700	2 700	500	—
Conditions met - transferred to revenue			2 886	1 116	1 219	500	2 642	2 642	2 700	500	—
Conditions still to be met - transferred to liabilities			(180)	99	942	—	—	—	—	—	—
District Municipality:											
Balance unspent at beginning of the year			—	—	—	—	—	—	—	—	—
Current year receipts			—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue			—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities			—	—	—	—	—	—	—	—	—
Other grant providers:											
Balance unspent at beginning of the year			—	—	—	—	—	—	—	—	—
Current year receipts			—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue			—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities			—	—	—	—	—	—	—	—	—
Total capital transfers and grants revenue			2 886	1 116	1 219	500	2 642	2 642	2 700	500	—
Total capital transfers and grants - CTBM		2	(180)	99	942	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE			208 814	203 586	207 697	214 889	219 143	219 143	99 496	95 426	96 555
TOTAL TRANSFERS AND GRANTS - CTBM			5 666	3 273	16 232	446	13 478	13 478	13 478	13 478	13 478

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26 LONG STREET / PRIVATE BAG X22
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DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
<u>Cash Transfers to other municipalities</u>											
Other Municipalities and Organisations	1	-	993	859	-	1 000	1 000	1 000	-	-	-
Total Cash Transfers To Municipalities:		-	993	859	-	1 000	1 000	1 000	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>											
Other Municipalities and Organisations	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u>											
Other Municipalities and Organisations	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u>											
Other Municipalities and Organisations											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u>											
Bursaries		680	399	300	-	200	200	200	-	-	-
Total Cash Transfers To Groups Of Individuals:		680	399	300	-	200	200	200	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	680	1 393	1 159	-	1 200	1 200	1 200	-	-	-
<u>Non-Cash Transfers to other municipalities</u>											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u>											
Other Municipalities and Organisations	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u>											
Other Municipalities and Organisations	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u>											
Other Municipalities and Organisations	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u>											
Other Municipalities and Organisations	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	680	1 393	1 159	-	1 200	1 200	1 200	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	4 072	4 069	4 302	4 401	4 401	4 401	4 811	5 032	5 259
Pension and UIF Contributions		128	124	140	145	145	145	62	65	68
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 251	1 251	1 310	1 350	1 350	1 350	1 453	1 520	1 588
Cellphone Allowance		400	428	444	444	444	444	470	492	514
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 852	5 872	6 195	6 340	6 340	6 340	6 796	7 109	7 428
% Increase	4		0.3%	5.5%	2.3%	-	-	7.2%	4.6%	4.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	4 112	3 326	3 638	4 374	4 154	4 154	4 545	4 754	4 968
Pension and UIF Contributions		283	196	380	478	382	382	491	514	536
Medical Aid Contributions		36	12	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	293	216	206	272	272	272	258	270	282
Cellphone Allowance	3	48	48	66	78	78	78	78	78	78
Housing Allowances	3	7	3	2	4	4	4	2	2	2
Other benefits and allowances	3	34	11	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	75	75	75	76	80	83
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 812	3 812	4 292	5 281	4 965	4 965	5 451	5 698	5 951
% Increase	4		(20.8%)	12.6%	23.1%	(6.0%)	-	9.8%	4.5%	4.4%
Other Municipal Staff										
Basic Salaries and Wages		72 892	78 714	85 695	88 793	88 912	88 912	114 656	119 733	124 928
Pension and UIF Contributions		12 340	13 112	14 532	15 333	15 333	15 333	19 258	20 103	20 967
Medical Aid Contributions		4 432	4 526	4 939	5 428	5 428	5 428	6 910	7 228	7 553
Overtime		2 927	4 047	2 715	1 750	1 800	1 800	1 850	1 935	2 022
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 317	3 448	4 449	4 489	4 589	4 589	5 277	5 520	5 769
Cellphone Allowance	3	368	383	407	442	422	422	538	527	527
Housing Allowances	3	704	272	263	321	321	321	370	387	405
Other benefits and allowances	3	5 948	7 492	8 265	9 046	9 076	9 076	10 344	10 832	11 336
Payments in lieu of leave		1 307	695	2 010	200	200	200	200	200	200
Long service awards		506	498	545	584	584	584	250	250	250
Post-retirement benefit obligations	6	5 934	5 711	6 304	6 532	6 532	6 532	3 018	3 018	3 018
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	278	278	278	565	591	618
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		110 675	118 897	130 123	133 196	133 475	133 475	163 237	170 325	177 593
% Increase	4		7.4%	9.4%	2.4%	0.2%	-	22.3%	4.3%	4.3%
Total Parent Municipality		121 339	128 581	140 610	144 817	144 779	144 779	175 484	183 131	190 972
			6.0%	9.4%	3.0%	(0.0%)	-	21.2%	4.4%	4.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		121 339	128 581	140 610	144 817	144 779	144 779	175 484	183 131	190 972
% Increase	4		6.0%	9.4%	3.0%	(0.0%)	-	21.2%	4.4%	4.3%
TOTAL MANAGERS AND STAFF	5,7	115 487	122 709	134 415	138 477	138 439	138 439	168 688	176 023	183 543

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum								2.
Councillors	3							
Speaker	4		4 810 789	62 429	1 922 741			6 795 959
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors								-
Total Councillors	8	-	4 810 789	62 429	1 922 741			6 795 959
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 306 305	192 214	122 352	-		1 620 871
Chief Finance Officer			1 174 094	2 325	109 616	-		1 286 035
Executive (Corporate Services)			1 032 552	144 859	83 805	-		1 261 216
Executive (Community Services)			1 032 302	152 072	98 773	-		1 283 147
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	4 545 253	491 470	414 546	-		5 451 269
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	9 356 042	553 899	2 337 287	-		12 247 228

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DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		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)	4	21	6	15	23	10	13	23	10	13
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	4	1	3	4	4		4	4	
Other Managers	7	12	10	1	12	10		12	10	
Professionals		14	13	-	34	32	-	34	32	-
Finance		4	4		5	4		5	4	
Spatial/town planning										
Information Technology		1	1		1	1		1	1	
Roads		5	4		5	4		5	4	
Electricity										
Water										
Sanitation										
Refuse										
Other		4	4		23	23		23	23	
Technicians		320	275	5	321	305	9	321	305	9
Finance		16	12	4	15	14	3	15	14	3
Spatial/town planning										
Information Technology		1	1		1	1	1	1	1	1
Roads		214	181		223	213		223	213	
Electricity										
Water										
Sanitation										
Refuse										
Other		89	81	1	82	77	5	82	77	5
Clerks (Clerical and administrative)		28	22	5	29	26	2	29	26	2
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		4	4		6	6		6	6	
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	403	331	29	429	393	24	429	393	24
% increase					6.5%	18.7%	(17.2%)	-	-	-
Total municipal employees headcount	6, 10		368	28		383			383	
Finance personnel headcount	8, 10	24	24	1	23	21	3	23	21	3
Human Resources personnel headcount	8, 10	5	4	1	7	6	1	7	6	1

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DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Ref	Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
	Revenue															
	Exchange Revenue															
	Service charges - Electricity	18	18	18	18	18	18	18	18	18	18	18	18	220	220	220
	Service charges - Water	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	14 590	15 250	15 600
	Service charges - Waste Water Management	11 916	11 916	11 916	11 916	11 916	11 916	11 916	11 916	11 916	11 916	11 916	11 916	142 994	146 458	153 226
	Sale of Goods and Rendering of Services	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	13 825	13 851	14 425
	Agency services															
	Interest	25	25	25	25	25	25	25	25	25	25	25	25	300	300	300
	Interest earned from Receivables	625	625	625	625	625	625	625	625	625	625	625	625	7 500	7 500	8 000
	Interest earned from Current and Non Current Assets															
	Dividends															
	Rent on Land	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	14 165	14 165	14 467
	Rental from Fixed Assets	63	63	63	63	63	63	63	63	63	63	63	63	1 250	1 250	1 500
	Licence and Permits	96	96	96	96	96	96	96	96	96	96	96	96	1 161	1 206	1 252
	Operational Revenue															
	Non-Exchange Revenue															
	Property rates															
	Surcharge and Taxes															
	Fines, penalties and forfeits															
	Licences or permits	45 505	5 779	505	5	405	23 105	611	2 320	17 849	5	5	5	96 796	94 926	96 555
	Transfer and subsidies - Operational															
	Interest															
	Fuel Levy															
	Operational Revenue															
	Gains on disposal of Assets															
	Other Gains															
	Discontinued Operations															
	Total Revenue (excluding capital transfers and contrib	61 817	22 091	16 817	16 317	18 717	40 117	18 923	18 832	34 161	17 817	16 317	21 332	303 058	305 726	317 852
	Expenditure															
	Employee related costs	13 311	13 311	13 311	13 311	22 266	13 311	13 311	13 311	13 311	13 311	13 311	13 311	168 888	176 023	183 543
	Remuneration of councillors	566	566	566	566	566	566	566	566	566	566	566	566	6 796	7 109	7 428
	Bulk purchases - electricity															
	Inventory consumed	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	47 075	45 675	46 545
	Debt impairment															
	Depreciation and amortisation	307	307	307	307	307	307	307	307	307	307	307	307	3 881	3 752	3 876
	Interest	165	165	165	165	165	165	165	165	165	165	165	165	2 422	2 447	2 473
	Contracted services	2 673	2 723	2 823	3 126	3 189	3 254	3 234	3 323	3 054	3 054	3 054	4 651	38 158	32 287	33 653
	Transfers and subsidies															
	Irrecoverable debts written off															
	Operational costs	2 504	3 454	2 554	5 104	3 904	2 654	2 504	2 504	2 404	3 254	2 404	2 720	35 952	38 157	40 048
	Losses on disposal of Assets															
	Other Losses															
	Total Expenditure	23 449	24 449	23 649	26 932	34 321	24 180	24 010	24 099	23 730	24 580	23 730	26 357	303 058	305 726	317 852
	Surplus/(Deficit)	38 368	(2 358)	(6 832)	(10 185)	(15 604)	15 937	(5 087)	(5 467)	10 431	(6 763)	(7 413)	(5 025)		0	0
	Transfers and subsidies - capital (monetary allocations)															
	Transfers and subsidies - capital (in-kind)															
	Surplus/(Deficit) after capital transfers & contributions	38 368	(2 358)	(6 832)	(10 185)	(15 604)	15 937	(5 087)	(5 467)	10 431	(6 763)	(7 413)	(5 025)	2 700	500	0
	Income Tax															
	Surplus/(Deficit) after income tax	38 368	(2 358)	(6 832)	(10 185)	(15 604)	15 937	(5 087)	(5 467)	10 431	(6 763)	(7 413)	(5 025)	2 700	500	0
	Share of Surplus/Deficit attributable to Joint Venture															
	Share of Surplus/Deficit attributable to Minorities															
	Surplus/(Deficit) attributable to municipality	38 368	(2 358)	(6 832)	(10 185)	(15 604)	15 937	(5 087)	(5 467)	10 431	(6 763)	(7 413)	(5 025)	2 700	500	0
	Share of Surplus/Deficit attributable to Associate															
	Intercompany/Parent subsidiary transactions															
1	Surplus/(Deficit) for the year	38 368	(2 358)	(6 832)	(10 185)	(15 604)	15 937	(5 087)	(5 467)	10 431	(6 763)	(7 413)	(5 025)	2 700	500	0

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 1 - Municipal Manager		11 152	1 152	1 152	1 152	3 152	7 152	3 152	1 152	4 365	2 552	1 152	5 552	42 938	42 361	42 409
Vote 2 - Management Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services		4	4	4	4	4	4	4	4	4	4	4	4	42	45	47
Vote 4 - Finance		30 665	6 039	1 165	665	665	17 365	1 271	2 515	14 002	665	665	772	76 456	75 437	79 372
Vote 5 - Community Services		20 065	14 965	14 565	14 565	14 965	17 865	15 065	15 030	15 859	14 565	14 565	14 253	186 322	188 384	196 024
Total Revenue by Vote		61 885	22 159	16 885	16 385	18 785	42 385	19 491	18 700	34 230	17 885	16 385	20 580	305 758	306 226	317 852
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1 290	1 340	1 340	1 323	1 783	1 323	1 323	1 323	1 323	2 173	1 323	1 372	17 235	18 079	18 823
Vote 2 - Management Services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services		1 449	1 449	1 449	3 149	2 170	1 449	1 449	1 449	1 449	1 449	1 449	1 679	20 035	20 819	21 798
Vote 4 - Finance		1 849	2 799	1 899	3 049	4 388	2 347	2 197	2 349	1 980	1 980	1 980	2 130	28 948	30 104	32 331
Vote 5 - Community Services		18 862	18 862	18 962	18 982	25 979	19 062	19 042	18 979	18 979	18 979	18 979	21 175	236 840	236 724	244 900
Total Expenditure by Vote		23 449	24 449	23 649	26 502	34 321	24 180	24 010	24 099	23 730	24 580	23 730	26 357	303 058	305 726	317 852
Surplus/(Deficit) before assoc.		38 436	(2 290)	(6 764)	(10 117)	(15 535)	18 205	(4 519)	(5 399)	10 499	(6 695)	(7 345)	(5 777)	2 700	500	0
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	38 436	(2 290)	(6 764)	(10 117)	(15 535)	18 205	(4 519)	(5 399)	10 499	(6 695)	(7 345)	(5 777)	2 700	500	0

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration																
Executive and council		41 821	7 195	2 321	1 821	3 821	24 521	4 427	3 671	18 371	3 321	1 821	6 327	119 436	117 843	121 828
Finance and administration		11 152	1 152	1 152	1 152	3 152	7 152	3 152	1 152	4 365	2 652	1 152	5 552	42 938	42 361	42 409
Internal audit		30 669	6 043	1 169	669	669	17 369	1 275	2 519	14 006	669	669	775	76 498	75 482	79 419
Community and public safety																
Community and social services		7 767	2 667	2 267	2 267	2 667	5 567	2 767	2 732	3 561	2 267	2 267	1 955	38 752	39 310	42 053
Sport and recreation		1 724	2 124	1 724	1 724	2 124	1 724	1 724	2 189	1 724	1 724	1 724	902	21 133	20 298	20 888
Public safety		4 464	464	464	464	464	2 964	964	464	1 239	464	464	474	13 358	14 609	16 368
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		1 579	79	79	79	79	879	79	79	598	79	79	579	4 262	4 402	4 797
Economic and environmental services																
Planning and development		11 052	11 052	11 052	11 052	11 052	11 052	11 052	11 052	11 052	11 052	11 052	11 052	132 620	133 824	138 371
Road transport		11 041	11 041	11 041	11 041	11 041	11 041	11 041	11 041	11 041	11 041	11 041	11 041	132 490	133 694	138 241
Environmental protection		11	11	11	11	11	11	11	11	11	11	11	11	130	130	130
Trading services																
Energy sources		1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	14 950	15 250	15 600
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	14 950	15 250	15 600
Other																
Total Revenue - Functional		61 885	22 159	18 885	18 385	18 785	42 385	19 491	18 700	34 230	17 885	18 385	20 580	305 756	306 226	317 852
Expenditure - Functional																
Governance and administration																
Executive and council		4 580	5 580	4 680	7 513	8 372	5 111	4 961	5 113	4 744	5 594	4 744	5 673	66 666	68 944	72 870
Finance and administration		825	875	875	858	1 046	858	858	858	858	1 708	858	908	11 363	11 955	12 419
Internal audit		3 581	4 531	3 631	6 481	7 048	4 078	3 928	4 081	3 712	3 712	3 712	4 591	53 082	54 691	58 053
Community and public safety																
Community and social services		7 058	7 058	7 158	7 178	10 064	7 258	7 238	7 175	7 175	7 175	7 175	7 377	89 089	87 251	90 770
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		1 785	1 785	1 785	1 785	2 194	1 785	1 785	1 785	1 785	1 785	1 785	1 785	21 829	18 234	18 824
Housing		3 456	3 456	3 556	3 576	5 164	3 656	3 636	3 573	3 573	3 573	3 573	4 174	44 963	46 668	48 715
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services																
Planning and development		11 094	11 094	11 094	11 094	15 167	11 094	11 094	11 094	11 094	11 094	11 094	11 907	138 015	139 670	144 231
Road transport		140	140	140	140	227	140	140	140	140	140	140	139	1 766	1 847	1 931
Environmental protection		10 653	10 653	10 653	10 653	14 467	10 653	10 653	10 653	10 653	10 653	10 653	11 492	132 490	133 694	138 241
Trading services																
Energy sources		717	717	717	717	717	717	717	717	717	717	717	717	9 287	9 861	10 459
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		717	717	717	717	717	717	717	717	717	717	717	1 399	9 287	9 861	10 459
Other																
Total Expenditure - Functional		23 449	24 449	23 649	26 502	34 321	24 180	24 010	24 099	23 730	24 580	23 730	26 357	303 058	305 726	317 852
Surplus/(Deficit) before assoc.		38 436	(2 290)	(6 764)	(10 117)	(15 535)	18 205	(4 519)	(5 399)	10 499	(6 695)	(7 345)	(5 777)	2 700	500	0
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	38 436	(2 290)	(6 764)	(10 117)	(15 535)	18 205	(4 519)	(5 399)	10 499	(6 695)	(7 345)	(5 777)	2 700	500	0

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

Budget Year 2024/25																	Medium Term Revenue and Expenditure Framework																	
Description	Ref	Budget Year 2024/25												June	May	April	March	Feb.	January	Dec.	Nov.	October	Sept.	August	July	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27						
R thousand		1																																
Multi-year expenditure to be appropriated																																		
Vote 1 - Municipal Manager																																		
Vote 2 - Management Services																																		
Vote 3 - Corporate Services																																		
Vote 4 - Finance																																		
Vote 5 - Community Services																																		
Capital multi-year expenditure sub-total																																		
Single-year expenditure to be appropriated																																		
Vote 1 - Municipal Manager																																		
Vote 2 - Management Services																																		
Vote 3 - Corporate Services																																		
Vote 4 - Finance																																		
Vote 5 - Community Services																																		
Capital single-year expenditure sub-total																																		
Total Capital Expenditure																																		

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

R thousand	Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
1	Capital Expenditure - Functional																
	Governance and administration																
	Executive and council		-	-	10	355	260	1 210	19	10	120	80	-	-	2 064	1 690	535
	Finance and administration		-	-	-	355	-	-	-	-	-	-	-	-	-	-	-
	Internal audit		-	-	10	-	260	1 210	19	10	120	80	-	-	2 064	1 690	535
	Community and public safety																
	Community and social services		-	-	310	445	1 130	3 030	1 170	305	400	655	-	-	7 445	2 510	1 815
	Sport and recreation		-	-	30	150	830	5	70	230	-	-	-	-	-	-	-
	Public safety		-	-	100	20	300	3 000	1 100	50	400	630	-	-	1 315	610	410
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	5 600	1 850	1 400
	Health		-	-	180	275	-	25	-	25	-	25	-	-	-	-	-
	Economic and environmental services																
	Planning and development		-	-	-	460	10	-	5	16	5	-	-	-	496	278	270
	Road transport		-	-	-	-	5	-	5	-	5	-	-	-	15	5	10
	Environmental protection		-	-	-	460	5	-	-	-	-	-	-	-	-	-	-
	Trading services																
	Energy sources		-	-	-	-	-	-	-	1 500	-	-	-	-	481	273	260
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	1 500	28 500	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	1 500	-	-	-	-	1 500	28 500	-
	Other																
	Total Capital Expenditure - Functional		-	-	320	1 260	1 400	4 240	1 194	1 831	525	735	-	-	11 505	32 978	2 620
	Funded by:																
	National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Provincial Government		-	-	-	-	-	1 700	1 000	-	-	-	-	-	2 700	500	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital																
	Borrowing		-	-	-	-	-	1 700	1 000	-	-	-	-	-	2 700	500	-
	Internally generated funds																
	Total Capital Funding		-	-	320	1 260	1 400	4 240	1 194	1 831	525	735	-	-	11 505	32 978	2 620

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	18	18	18	18	18	18	18	18	18	18	18	18	220	220	220
Service charges - refuse revenue	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	1 246	14 950	15 250	15 600
Rental of facilities and equipment	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	14 062	14 165	14 467
Interest earned - external investments	633	633	633	633	633	633	633	633	633	633	633	633	7 600	7 500	8 000
Interest earned - outstanding debtors	25	25	25	25	25	25	25	25	25	25	25	25	300	300	300
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	104	104	104	104	104	104	104	104	104	104	104	104	1 250	1 250	1 500
Agency services	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	1 152	13 825	13 951	14 425
Transfers and Subsidies - Operational	45 526	5 800	526	-	426	23 678	632	2 341	17 870	-	-	-	96 796	94 926	96 555
Other revenue	12 013	12 013	12 013	12 013	12 013	12 013	12 013	12 013	12 013	12 013	12 013	12 013	144 155	154 478	154 478
Cash Receipts by Source	61 889	22 163	18 889	16 363	16 789	40 041	18 995	18 704	34 233	16 363	16 363	16 363	293 158	295 225	305 546
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	1 200	1 500	-	-	-	-	-	-	-	-	-	2 700	500	-
Transfers and subsidies - capital (monetary allocations) (Nal / Prov															
Departm Agencies, Households, Non-profit Institutions, Private															
Enterprises, Public Corporations, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	2 000	-	2 000	-	-	1 500	-	4 400	9 900	10 500	12 306
Short term loans															
Borrowing long term/financing															
Increase (decrease) in consumer deposits															
VAT Control (receipts)															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	61 889	23 363	18 389	16 363	18 789	40 041	18 995	18 704	34 233	17 863	16 363	22 263	307 258	334 726	317 852
Cash Payments by Type															
Employee related costs	12 830	12 830	12 830	12 830	25 660	12 830	12 830	12 830	12 830	12 830	12 830	12 830	166 792	173 970	181 325
Remuneration of councillors	566	566	566	566	566	566	566	566	566	566	566	566	6 796	7 109	7 428
Bank purchases - electricity	125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	1 500
Acquisitions - water & other inventory	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	3 923	47 075	45 675	46 545
Contracted services	2 495	2 545	2 645	2 949	3 012	3 076	3 056	3 145	2 876	2 876	2 876	6 604	38 158	32 287	33 653
Other expenditure	2 357	3 307	2 407	4 957	3 757	2 507	2 357	2 357	2 257	3 107	2 257	-	-	-	-
Cash Payments by Type	22 297	23 297	22 497	25 350	37 044	23 028	22 158	22 947	22 578	23 428	22 578	29 392	296 283	298 699	310 509
Other Cash Flow Payments by Type															
Capital assets	-	-	320	1 260	1 400	4 240	1 194	1 831	525	735	-	-	11 505	32 978	2 620
Repayment of borrowing	392	392	392	392	392	392	392	392	392	392	392	392	4 706	6 689	3 000
Total Cash Flow Payments by Type	22 689	23 689	23 209	27 002	38 836	27 660	24 444	25 170	23 495	24 555	22 970	28 774	312 493	338 345	316 129
NET INCREASE/DECREASE IN CASH HELD	39 200	(326)	(4 820)	(10 639)	(20 047)	12 381	(5 449)	(6 466)	10 738	(6 692)	(6 607)	(6 511)	(5 235)	(3 619)	1 723
Cash/cash equivalents at the month/year begin:	71 525	110 725	110 400	105 580	94 941	74 894	81 827	81 827	75 361	86 099	79 407	72 801	71 525	66 290	62 671
Cash/cash equivalents at the month/year end:	110 725	110 400	105 580	94 941	74 894	87 275	81 827	75 361	86 099	79 407	72 801	66 290	66 290	62 671	64 394

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

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



24 MAY 2024

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DC3 Overberg - Supporting Table SA32 List of external mechanisms

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

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DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
				Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27								
R thousand	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:	2													
Revenue Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Parent Expenditure Implication														
Entities:	2													
Revenue Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Entity Expenditure Implication														

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	†									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	160	160	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	160	160	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reliculation		-	-	-	-	160	160	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Critches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	2 288	55	-	-	310	310	250	-	-
Operational Buildings	-	-	-	-	300	300	250	-	-
Municipal Offices	-	-	-	-	300	300	250	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	2 288	55	-	-	10	10	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	2 288	55	-	-	10	10	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	400	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	400	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	400	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	78	137	520	-	112	112	180	-	-
Computer Equipment	78	137	520	-	112	112	180	-	-
Furniture and Office Equipment	95	174	65	30	30	30	-	-	-
Furniture and Office Equipment	95	174	65	30	30	30	-	-	-
Machinery and Equipment	590	1 047	1 346	100	1 696	1 696	600	300	-
Machinery and Equipment	590	1 047	1 346	100	1 696	1 696	600	300	-
Transport Assets	934	3 512	3 952	2 500	3 614	3 614	3 660	500	-
Transport Assets	934	3 512	3 952	2 500	3 614	3 614	3 660	500	-
Land	668	-	-	-	-	-	-	-	-
Land	668	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Minerals	-	-	-	-	-	-	-	-	-
Fishing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Fishing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	4 662	4 925	5 883	2 630	5 922	5 922	5 090	800

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	250	250
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	250	250
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	250	250
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	171	136	341	264	264	264	-	-	-
Computer Equipment	171	136	341	264	264	264	-	-	-
Furniture and Office Equipment	35	2 888	394	991	1 101	1 101	435	333	300
Furniture and Office Equipment	35	2 888	394	991	1 101	1 101	435	333	300
Machinery and Equipment	-	321	24	900	934	934	105	105	100
Machinery and Equipment	-	321	24	900	934	934	105	105	100
Transport Assets	-	400	90	-	527	527	1 800	700	1 000
Transport Assets	-	400	90	-	527	527	1 800	700	1 000
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Fishing	-	-	-	-	-	-	-	-	-
Policy and Protection	-	-	-	-	-	-	-	-	-
Ecological plants and animals	-	-	-	-	-	-	-	-	-
Heritage	-	-	-	-	-	-	-	-	-
Policy and Protection	-	-	-	-	-	-	-	-	-
Ecological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	206	3 755	849	2 155	2 826	2 826	2 340	1 388
Renewal of Existing Assets as % of total capex		4.1%	39.4%	11.1%	33.9%	18.2%	18.2%	20.3%	4.2%
Renewal of Existing Assets as % of deprecn		5.4%	100.6%	21.7%	59.0%	77.3%	77.3%	63.6%	37.0%
References									
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital									

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		-	-	-	6 500	6 137	6 137	6 396	6 896	6 996
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	137	137	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	137	137	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	6 500	6 000	6 000	6 396	6 896	6 996
Landfill Sites		-	-	-	6 500	6 000	6 000	6 396	6 896	6 996
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crickets		-	-	-	-	-	-	-	-	-
Clinical/Care Centres		-	-	-	-	-	-	-	-	-
First Aid Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Rank/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	5 414	7 403	7 442	942	1 061	1 061	1 435	1 503	1 543
Operational Buildings	-	-	-	872	991	991	1 430	1 498	1 538
Municipal Offices	-	-	-	872	991	991	1 430	1 498	1 538
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	5 414	7 403	7 442	70	70	70	5	5	5
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	5 414	7 403	7 442	70	70	70	5	5	5
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	4	4	-	-	-
Furniture and Office Equipment	-	-	-	-	4	4	-	-	-
Machinery and Equipment	905	726	352	916	655	655	533	577	573
Machinery and Equipment	905	726	352	916	655	655	533	577	573
Transport Assets	3 005	1 934	1 940	1 110	660	660	1 899	2 084	2 189
Transport Assets	3 005	1 934	1 940	1 110	660	660	1 899	2 084	2 189
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Vegetation	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Endangered/Protected	-	-	-	-	-	-	-	-	-
Outstanding plants and animals	-	-	-	-	-	-	-	-	-
Seedlings	-	-	-	-	-	-	-	-	-
Endangered/Protected	-	-	-	-	-	-	-	-	-
Outstanding plants and animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	9 324	10 083	9 733	9 468	8 516	8 516	10 263	11 060
R&M as a % of PPE & Investment Property		11.7%	11.9%	11.1%	9.6%	8.6%	8.6%	8.1%	8.4%
R&M as % Operating Expenditure		3.9%	4.1%	3.8%	3.4%	3.0%	3.0%	3.6%	3.7%

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DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Depreciation by Asset Class/Sub-class	1									
Infrastructure		1 444	1 004	873	582	282	282	282	287	282
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reliculation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 444	1 004	873	582	282	282	282	287	282
Landfill Sites		518	94	-	282	282	282	282	287	282
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		926	910	873	300	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		0	0	0	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinic/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-

OVERBERG DISTRICT MUNICIPALITY
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Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	0	0	0	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	0	0	0	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	14	14	14	14	15	16
Revenue Generating	-	-	-	14	14	14	14	15	16
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	14	14	14	14	15	16
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	522	266	311	120	420	420	420	420	420
Operational Buildings	522	266	311	120	420	420	420	420	420
Municipal Offices	-	-	-	120	120	120	120	120	120
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares Operational	522	266	311	-	300	300	300	300	300
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	6	4	3	2	2	2	29	30	30
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	6	4	3	2	2	2	29	30	30
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	6	4	3	2	2	2	29	30	30
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	224	224	243	497	497	497	497	497	498
Computer Equipment	224	224	243	497	497	497	497	497	498
Furniture and Office Equipment	358	767	783	481	481	481	481	485	510
Furniture and Office Equipment	358	767	783	481	481	481	481	485	510
Machinery and Equipment	267	353	439	32	32	32	32	34	36
Machinery and Equipment	267	353	439	32	32	32	32	34	36
Transport Assets	1 010	1 116	1 269	1 925	1 925	1 925	1 925	1 975	2 075
Transport Assets	1 010	1 116	1 269	1 925	1 925	1 925	1 925	1 975	2 075
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Leasehold Intangibles	-	-	-	-	-	-	-	-	-
House	-	-	-	-	-	-	-	-	-
Commercial Properties	-	-	-	-	-	-	-	-	-
Commercial Properties	-	-	-	-	-	-	-	-	-
Patents	-	-	-	-	-	-	-	-	-
Copyrights/Trademarks	-	-	-	-	-	-	-	-	-
Copyrights/Trademarks	-	-	-	-	-	-	-	-	-
Total Depreciation	1	3 831	3 732	3 920	3 654	3 654	3 681	3 752	3 876

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	367	-	4 536	4 536	1 650	28 650	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	150	150	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	150	150	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	367	-	4 536	4 536	1 500	28 500	-
Landfill Sites		-	-	367	-	4 536	4 536	1 500	28 500	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-

Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	169	316	572	540	980	980	280	225	250
Operational Buildings	-	-	44	320	520	520	30	25	250
Municipal Offices	-	-	44	320	520	520	30	25	250
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	169	316	528	220	460	460	250	200	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	169	316	528	220	460	460	250	200	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	150
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	530	800	800	1 260	250	250
Computer Equipment	-	-	-	530	800	800	1 260	250	250
Furniture and Office Equipment	-	38	-	-	-	-	200	1 300	-
Furniture and Office Equipment	-	38	-	-	-	-	200	1 300	-
Machinery and Equipment	-	503	-	-	-	-	285	115	20
Machinery and Equipment	-	503	-	-	-	-	285	115	20
Transport Assets	-	-	-	500	500	500	400	250	300
Transport Assets	-	-	-	500	500	500	400	250	300
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Wildlife resources	-	-	-	-	-	-	-	-	-
Wildlife	-	-	-	-	-	-	-	-	-
Following and Protection	-	-	-	-	-	-	-	-	-
Biological plants and animals	-	-	-	-	-	-	-	-	-
Herbivores	-	-	-	-	-	-	-	-	-
Reptiles and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	169	858	939	1 570	6 816	6 816	4 075	30 790
Upgrading of Existing Assets as % of total capex		3.3%	8.0%	12.2%	24.7%	43.8%	43.8%	35.4%	93.4%
Upgrading of Existing Assets as % of deprecn*		4.4%	23.0%	23.9%	43.0%	186.6%	186.6%	110.7%	820.5%

OVERBERG DISTRICT MUNICIPALITY
STREET INSURANCE BAG X22
BREDASDORP 7230

24 MAY 2024

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

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		15	5	10				
Vote 2 - Management Services		-	-	-				
Vote 3 - Corporate Services		2 034	1 675	520				
Vote 4 - Finance		30	15	15				
Vote 5 - Community Services		9 426	31 283	2 075				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		11 505	32 978	2 620	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Corporate Services								
Vote 4 - Finance								
Vote 5 - Community Services								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-				
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		11 505	32 978	2 620	-	-	-	-

24 MAY 2024

[illegible]

72 MAY 2024

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DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial years

Council Overview - supporting table S451 Projects analysed from previous financial years																		
R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Parent municipality: List all capital projects grouped by Function																	
	Entities: List all capital projects grouped by Entity																	
	Entity Name Project name																	

OVERBERG DISTRICT MUNICIPALITY
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DC3 Overberg - Supporting Table SA38 Consolidated detailed operational projects

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	West Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework		
												Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25
Parent municipality: List all operational projects grouped by Function														
Parent Operational expenditure														
Entities: List all operational projects grouped by Entity														
Entity A Water project A														
Entity B Electricity project B														
Entity Operational expenditure														
Total Operational expenditure														

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