

OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

DRAFT MTREF BUDGET: 2021/2022 – 2023/2024

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



29 MAR 2021

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Contents

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29 MAR 2021

Glossary..... 3

PART 1 – ANNUAL BUDGET 5

1. Mayors Report5

2. Resolutions6

3. Executive Summary8

4. Budget Tables16

PART 2 – SUPPORTING DOCUMENTATION 27

1. Overview of Annual Budget Process27

2. Overview of Alignment of budget to IDP29

3. Measurable performance Objectives and Indicators30

4. Overview of Budget related Policies31

5. Overview of Budget Assumptions.....32

6. Overview of Budget Funding.....34

7. Expenditure on allocations and Grant Programmes.....42

8. Allocations and Grants made by the municipality43

9. Councillor member allowances and employee benefits.....43

10. Monthly targets for revenue, expenditure and cash flow44

11. Budget and SDBIP implementation plans.....44

12. Contracts having future budgetary implications.....45

13. Capital expenditure details45

14. Legislation compliance status.....45

15. Other supporting documents45

16. Municipal Manager Quality Certification47

SECTION B – BUDGET 48

1. Operating Budget.....48

2. Capital Budget Programme49

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AB

3. Tariffs.....
4. MFMA Municipal Budget Circulars for the 2020/21 MTREF
5. Service Level Standards.....
6. Procurement Plan
7. Budget Schedules.....

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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.

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

GDFI - Gross Domestic Fixed Investment

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

ICT – Information Communication Technology

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

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

MBBR - Municipal Budget Reporting Regulations

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

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

ODM – Overberg District Municipality

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

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

TMA – Total Municipal Account

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

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

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

PART 1 – ANNUAL BUDGET

1. Mayors Report

To be included with final budget.

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2. Resolutions

MTREF BUDGET 2021/2022

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

RECOMMENDATION:



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That Council approves the following:

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- 1) That the **consolidated Draft budget of R248 828 974**, consisting of an **Operating budget of R243 840 474** (resulting in a **surplus R305 227** after tariff increases) and a **Capital budget of R4 988 500** 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 2021/2022 financial year as well as the medium term (indicative) budgets for the 2022/2023 and 2023/2024 financial years.
- 2) That the Integrated Development Plan and related documents and any amendments thereto, be approved.
- 3) That the Spatial Development Framework and any amendments thereto, 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 2021/2022 for operating revenue by source and by vote be approved.
- 7) That the following budget related policies be reviewed and submitted for approval together with the final budget submission:

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- Asset Management Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Tariff Policy
- Supply Chain Management Policy
- Virement Policy
- Borrowing Policy
- Funding and Reserves Policy
- Budget Policy
- Customer Care Policy
- Demand Management Policy
- Infrastructure and delivery Management Policy
- Infrastructure investment and Capital projects Policy
- Liquidity Policy
- Long term Financial Planning Policy
- Management and Admin of Immovable Assets Policy
- Payroll Management and Administration Policy
- Preferential Procurement Policy
- Travelling and Subsistence Policy
- Cost containment Policy

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3. Executive Summary

The Municipality's **2021/2022 Draft Consolidated budget amounts to R248 828 974**, consisting of an **Operating budget of R243 840 474** (resulting in a **surplus R305 227** after proposed tariff increases) and a **Capital budget of R4 988 500**.

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

FUNCTIONAL DEPT	BUDGET 2021/22	BUDGET 2022/23	BUDGET 2023/24
COM SERV & SOCIAL DEV	R2 368 291	R2 403 549	R2 462 046
CORPORATE SERVICES	R9 184 548	R9 413 357	R9 715 447
COUNCIL GENERAL	-R5 654 257	-R6 068 525	-R6 461 815
ENVIREM HEALTH	R2 947 021	R3 442 784	R3 545 103
FINANCE	-R58 309 347	-R60 391 297	-R61 178 713
FIRE & EMERG SERVICES	R27 448 507	R28 314 010	R29 089 125
HEALTH SERVICES	R16 190 664	R16 577 125	R17 030 533
HOLIDAY RESORTS	-R956 404	-R744 291	-R1 131 247
IDP, PERF & RISK	R2 810 085	R2 842 728	R2 906 822
IT SYSTEMS	R3 464 943	R3 585 230	R3 724 951
KWK WASTE LANDFILL SITE	-R4 597 328	-R5 107 480	-R5 544 988
MM & AUDIT OFFICE	R4 798 050	R4 890 167	R5 027 191
ROADS DIVISION	R0	R0	R0
Grand Total	-R305 227	-R842 643	-R815 547

Proposed Tariff Increases

NT guideline is lower limit of the 3 to 6 percent target band

4% increase is proposed on all ODM tariffs except for the following:

- KWK Landfill site which tariffs are determined according a cost tariff module to which the LM's agreed
- Fire service contributions of Theewaterskloof LM and Cape Agulhas LM escalating according to agreement. No agreement could be concluded yet with Swellendam LM
- Roads Agency fee determined according Memorandum of Agreement

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The following additional revenue will be received from the 4% tariff increase:

FUNCTIONAL DEPT	REVENUE FROM 4% TARIFF INCREASE
ENVIREM HEALTH	-R5 200
FINANCE	-R2 260
FIRE & EMERG SERVICES	-R20 800
HEALTH SERVICES	-R6 400
HOLIDAY RESORTS	-R546 115
Grand Total	-R580 775

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

National Treasury CPI	3.90%	4.20%	4.40%
FUNCTIONAL DEPT	BUDGET 2021/22	BUDGET 2022/23	BUDGET 2023/24
COM SERV & SOCIAL DEV	R3 421 291	R2 403 549	R2 462 046
CORPORATE SERVICES	R9 213 748	R9 443 783	R9 747 212
COUNCIL GENERAL	R7 596 100	R7 738 347	R7 952 559
ENVIREM HEALTH	R3 082 221	R3 583 662	R3 692 179
FINANCE	R27 663 613	R28 281 581	R28 966 779
FIRE & EMERG SERVICES	R31 468 939	R32 486 629	R33 445 339
HEALTH SERVICES	R16 559 785	R16 961 749	R17 432 080
HOLIDAY RESORTS	R14 538 006	R15 005 499	R15 563 526
IDP, PERF & RISK	R3 583 929	R3 649 073	R3 748 646
IT SYSTEMS	R3 464 943	R3 585 230	R3 724 951
KWK WASTE LANDFILL SITE	R8 030 206	R7 899 060	R7 851 967
MM & AUDIT OFFICE	R4 798 050	R4 890 167	R5 027 191
ROADS DIVISION	R110 419 643	R115 057 268	R120 119 786
Grand Total	R243 840 474	R250 985 597	R259 734 261

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

FUNCTIONAL DEPT	BUDGET 2021/22	BUDGET 2022/23	BUDGET 2023/24
COM SERV & SOCIAL DEV	-R1 053 000	R0	R0
CORPORATE SERVICES	-R29 200	-R30 426	-R31 765
COUNCIL GENERAL	-R13 250 357	-R13 806 872	-R14 414 374
ENVIREM HEALTH	-R135 200	-R140 878	-R147 076
FINANCE	-R85 972 960	-R88 672 878	-R90 145 492
FIRE & EMERG SERVICES	-R4 020 432	-R4 172 619	-R4 356 214
HEALTH SERVICES	-R369 121	-R384 624	-R401 547
HOLIDAY RESORTS	-R15 494 410	-R15 749 790	-R16 694 773
IDP, PERF & RISK	-R773 844	-R806 345	-R841 824
KWK WASTE LANDFILL SITE	-R12 627 534	-R13 006 540	-R13 396 955
ROADS DIVISION	-R110 419 643	-R115 057 268	-R120 119 788
Grand Total	-R244 145 701	-R251 828 240	-R260 549 808

Equitable Share

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

FIN YEAR	2020/21 Original	2020/21 Adjusted	2021/22	2022/23	2023/24
Allocation	-R74 636 000	-R77 548 000	-R77 375 000	-R79 984 000	-R81 348 000
Change		3.90%	-0.22%	3.37%	1.71%

CALCULATION OF EQUITABLE SHARE				
COMPONENT	TOTAL	BASIC SERVICES	INSTITUTIONAL	COMMUNITY SERVICES
None	R0	R0		
Base	R7 723 501		R7 723 501	
Amount per Councillor (R910 425x21)	R19 118 920		R19 118 920	
Mun Health & Other District Services				
Amount per Household pm = R10.81x99 798	R12 949 229			R12 949 229
Total	R39 791 650	R0	R26 842 421	R12 949 229
Revenue Adjustment Factor - 58% (rounded)	R23 056 000	R0	R15 552 983	R7 503 017
RSC Levies Replacement Grant	R54 319 000		R11 289 438	R5 446 212
TOTAL EQUITABLE SHARE	R77 375 000		Shortfall?	R16 735 650

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Due to the revenue adjustment factor, Overberg District Municipality does not receive its full equitable share. Based on the calculation beneath, even if the lost portion for community services is received, ODM still reflects "Unfunded mandate shortfall of equitable share revenue of **R33 million** on Municipal health and Fire Services

COMMUNITY SERVICES	NETT COST (after Rev)	%
Fire & Emergency	R28 997 248	
Health	R16 860 183	
TOTAL	R45 857 431	100%
Equitable share	-R7 503 017	-16%
"Unfunded mandate"?	R38 354 414	
Due to Rev Adjust factor	-R5 446 212	-12%
Balance still unfunded	R32 908 202	72%

MTREF Revenue

Total operating revenue decreased in total by 6%, breakdown as follows:

ITEM CLASSIFICATION	ORIG BUDGET 2020/21	ADJUST BUDGET 2020/21	NEW BUDGET 2021/22	%
Grants OPEX	-R1 333 000	-R3 288 843	-R452 721	-86%
Insurance	-R36 000	-R36 000	R0	-100%
Roads Agency fee	-R10 561 025	-R11 110 229	-R13 250 357	19%
Shared Risk recovery	-R767 475	-R767 475	-R773 844	1%
Sundry Income	-R162 030	-R162 030	-R145 660	-10%
Interest on Investments	-R1 800 000	-R1 800 000	-R2 143 500	19%
Grants	-R81 650 000	-R86 273 573	-R84 516 000	-2%
Health Service	-R300 000	-R300 000	-R166 400	-45%
ENVIREM HEALTH	-R200 000	-R200 000	-R135 200	-32%
KWK Landfill site	-R12 015 000	-R12 015 000	-R12 627 534	5%
Fire Service	-R4 135 000	-R4 135 000	-R4 020 432	-3%
Resorts	-R15 603 094	-R13 296 700	-R15 494 410	17%
Gains on sale land	-R9 419 772	-R9 419 772	R0	-100%
Donation	R0	-R50 000	R0	-100%
Grand Total	-R137 982 396	-R142 854 622	-R133 726 058	-6%

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Primary Operating Budget revenue- and expenditure categories reflect the following year-on-year budget value increases (estimated 2021/22 vs. adjusted 2020/2021 budget):

Budget position

FUNCTIONAL DEPT	ORIG BUDGET 2020/21	ADJUST BUDGET 2020/21	NEW BUDGET 2021/22	%
CORPORATE SERVICES	R10 312 242	R10 378 842	R9 184 548	-12%
COUNCIL GENERAL	-R11 586 188	-R12 493 594	-R5 654 257	-55%
FINANCE	-R57 506 816	-R59 344 217	-R58 309 347	-2%
FIRE & EMERG SERVICES	R26 805 005	R28 997 248	R27 448 507	-5%
HEALTH SERVICES	R16 860 183	R16 860 183	R16 190 664	-4%
HOLIDAY RESORTS	R19 259	R2 766 905	-R956 404	-135%
IDP, PERF & RISK	R2 651 296	R2 741 296	R2 810 085	3%
KWK WASTE LANDFILL SITE	-R71 521	-R3 040 905	-R4 597 328	51%
MM & AUDIT OFFICE	R4 836 374	R5 061 374	R4 798 050	-5%
ROADS DIVISION	-R358 202	R0	R0	0%
IT SYSTEMS	R3 981 717	R3 981 717	R3 464 943	-13%
COM SERV & SOCIAL DEV	R1 585 819	R1 585 319	R2 368 291	49%
ENVIREM HEALTH	R2 470 832	R2 505 832	R2 947 021	18%
Surplus/Deficit	R2 766 015	-R2 257	-R305 227	

Operating Revenue by Item (Excluding Roads)

ITEM CLASSIFICATION	ORIG BUDGET 2020/21	ADJUST BUDGET 2020/21	NEW BUDGET 2021/22	%
Grants OPEX	-R1 333 000	-R3 288 843	-R452 721	-86%
Insurance	-R36 000	-R36 000	R0	-100%
Roads Agency fee	-R10 561 025	-R11 110 229	-R13 250 357	19%
Shared Risk recovery	-R767 475	-R767 475	-R773 844	1%
Sundry Income	-R162 030	-R162 030	-R145 660	-10%
Interest on Investments	-R1 800 000	-R1 800 000	-R2 143 500	19%
Grants	-R81 650 000	-R86 273 573	-R84 516 000	-2%
Health Service	-R300 000	-R300 000	-R166 400	-45%
ENVIREM HEALTH	-R200 000	-R200 000	-R135 200	-32%
KWK Landfill site	-R12 015 000	-R12 015 000	-R12 627 534	5%
Fire Service	-R4 135 000	-R4 135 000	-R4 020 432	-3%
Resorts	-R15 603 094	-R13 296 700	-R15 494 410	17%
Gains on sale land	-R9 419 772	-R9 419 772	R0	-100%
Donation	R0	-R50 000	R0	-100%
Grand Total	-R137 982 396	-R142 854 622	-R133 726 058	-6%

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Expenditure category increases (Excluding Roads)

Total Operating Expenditure decreased by 4% breakdown as follows

ITEM CLASSIFICATION	ORIG BUDGET 2020/21	ADJUST BUDGET 2020/21	NEW BUDGET 2021/22	%
Advertising	R596 400	R509 300	R375 400	-26%
Alien Vegetation	R260 000	R275 000	R310 000	13%
Business& Advisory	R4 625 723	R5 007 980	R4 554 847	-9%
Catering&Entertainment	R55 000	R55 000	R45 000	-18%
Communication	R1 755 722	R1 733 262	R1 553 353	-10%
Contractors Maintenance	R3 804 327	R4 884 325	R2 343 332	-52%
Councillors Allowances	R6 341 182	R6 341 182	R6 547 786	3%
Depreciation	R3 575 545	R3 575 545	R4 613 948	29%
Domestic Subsistence	R317 236	R294 936	R55 015	-81%
Employee related	R78 988 071	R76 426 993	R77 383 250	1%
External Computer Service	R2 761 415	R2 760 915	R2 456 035	-11%
Grants OPEX	R401 000	R680 000	R250 000	-63%
Insurance	R1 022 851	R1 022 851	R1 113 902	9%
Interest, Borrowing&Bank	R6 368 497	R6 124 374	R3 281 448	-46%
Inventory&Consumables	R2 712 147	R2 811 397	R2 474 104	-12%
Laboratory Services	R603 900	R603 900	R655 000	8%
Legal cost	R382 000	R634 600	R340 000	-46%
Licences, Fines&Penalties	R67 600	R77 600	R75 500	-3%
Operational cost	R12 537 277	R12 448 988	R11 614 683	-7%
Operational Leases	R1 237 740	R1 237 740	R1 387 510	12%
Outsourced Services	R9 875 880	R11 252 125	R11 847 918	5%
Seminars, Conf, WS&Event	R204 600	R119 600	R125 300	5%
Transport & Travel cost	R112 500	R78 500	R17 500	-78%
Provision for bad debt	R400 000	R191 252	RO	-100%
Grand Total	R139 006 613	R139 147 365	R133 420 831	-4%

Employee Related Cost

National Treasury's guideline in the MFMA Budget Circular No 108 attached on page 7 read as follows:

Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability.

Some municipalities are already not able to afford the current wage cost and would indeed have to apply no more than a zero per cent increase in the 2021/22 MTREF and exercise the option for exemption for any negotiated increase above the level of their affordability.

Therefore, should accounting officers fail to consider salary increases within the ambit of the municipality's available resources and financial position, such failure will constitute an act of financial misconduct as defined in section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

The Budget Steering committee considered the above and after assessing all the budget needs to provide for an efficient service delivery, only 1.5% adjustment for notch increases and medical could be accommodated with the limit revenue resources.

The effect on Budget if 3.9% (NT-CPI) is allowed for increments would amount to R 2 215 881 thus around R600 000 per every 1% increment. To provide for this, some

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committed OPEX will have to be removed or budget will move to a deficit an unfunded budget.

Propose NT guideline was thus followed and that NO budget provision be made for any increments in 2021/22.

A zero-based budget approach was also followed and below are the worksheets that demonstrate that around R5 million expenditure, mainly cost containment items requested, could not be accommodated to prevent ODM from resulting in a deficit or a unfunded budget.

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FUNDING ALLOCATION - ODM DRAFT BUDGET 2021/2022	
SOURCE ITEMS - REV & OPEX	BUDGET
Equitable Share	-R77 375 000
Own Revenue	-R48 379 283
Financial Management Grant	-R1 000 000
Conditional Grants	-R6 391 000
WC Dept of Transport & PW	-R110 419 643
TOTAL	-R243 564 926
Minus: Roads Div (incl salaries)	R110 419 643
Minus Salaries	R73 289 647
Minus Councilors	R6 547 786
SUB TOTAL after Empl cost	-R53 307 850
Committed OPEX	R29 977 694
Conditional Grants	R6 391 000
Non-cash Provisions	R4 938 326
Depreciation	R4 327 962
Uncommitted OPEX reviewed	R7 948 416
Uncommitted OPEX considered	R4 812 374
SHORTFALL after committed OPEX	R5 087 922
Minus OPEX uncommitted	-R4 812 374
SHORTFALL before Tariff Increases	R275 548
Add Revenue 4% Tariff Increase	-R580 775
Shortfall/Surplus after increases	-R305 227

ITEM CLASSIFICATION	COMMITTED OPEX	UNCOMMITTED OPEX REVISIT	COMMITMENT COST INCLUDED IN BUDGET	ORIGINAL UNCOMMITTED OPEX	UNCOMMITTED OPEX NOT CONSIDERED
Advertising	R110 000	R265 400	R375 400	R630 830	R365 430
Alien Vegetation		R310 000	R310 000	R1 170 822	R860 822
Business& Advisory	R1 141 847	R705 000	R1 846 847	R1 144 000	R439 000
Catering&Entertainment		R45 000	R45 000	R69 000	R24 000
Communication	R1 503 603	R49 750	R1 553 353	R75 400	R25 650
Contractors Maintenance	R598 332	R1 745 000	R2 343 332	R2 415 148	R670 148
Depreciation	R285 986		R285 986	R0	R0
Domestic Subsistence	R20 515	R34 500	R55 015	R323 150	R288 650
Employee related			R0	R0	R0
External Computer Service	R2 456 035		R2 456 035	R2 000	R2 000
Insurance	R1 078 902	R35 000	R1 113 902	R50 000	R15 000
Interest, Borrowing&Bank c	R2 315 325	R121 400	R2 436 725	R122 697	R1 297
Inventory&Consumables	R76 254	R2 340 850	R2 417 104	R2 833 000	R492 150
Laboratory Services		R655 000	R655 000	R748 744	R93 744
Legal cost	R310 000	R30 000	R340 000	R55 000	R25 000
Licences, Fines&Penalties		R75 500	R75 500	R78 100	R2 600
Operational cost	R10 476 467	R1 138 216	R11 614 683	R2 074 402	R936 186
Operational Leases	R1 387 510		R1 387 510	R0	
Outsourced Services	R8 216 918	R255 000	R8 471 918	R535 697	R280 697
Seminars, Conf, WS&Events		R125 300	R125 300	R368 300	R243 000
Transport & Travel cost		R17 500	R17 500	R64 500	R47 000
Grand Total	R29 977 694	R7 948 416	R37 926 110	R12 760 790	R4 812 374



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CAPITAL BUDGET

The ODM funding and reserve policy determines as follows: TEL: 028 425 1157 • FAX: 028 425 1014
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6.5.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

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

Own Contributions

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

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

CRR to be established as funding mechanism for Capital acquisitions

It is proposed that such reserve be established from which all Capital projects from sources be funded and that at the end of each financial year, it be determined according to the AFS what amount is available to transfer.

At the end of 30 June 2020, an amount of R4 mil reflected in the AFS as Net Cash available for operating activities in the Cashflow statement. Gains from sale of land should also be transferred to the CRR which could be used to fund acquisition of further assets.

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

TYPE	FUNDING SOURCES	BUDGET 2021/22	BUDGET 2022/23	BUDGET 2023/24	TOTAL BUDGET
1	BUSINESS PLAN TO BE SUBMITTED FOR GRANT FUNDING (Provisionally CRR)	R0	R4 969 517	R0	R4 969 517
2	CAPITAL REPLACEMENT RESERVE	R4 988 500	R6 036 750	R5 779 500	R16 804 750
3	EXTERNAL LOANS	R0	R4 900 000	R0	R4 900 000
4	ALLOCATED GRANTS	R0	R0	R0	R0
	TOTAL	R4 988 500	R15 906 267	R5 779 500	R26 674 267

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29 MAR 2021

4. Budget Tables

Table A1 – Budget Summary

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DC3 Overberg - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	75	2 102	11 468	12 418	12 206	12 206	12 206	13 560	13 995	14 445
Investment revenue	2 937	2 159	1 896	1 800	1 800	1 800	1 800	2 144	2 234	2 332
Transfers recognised - operational	144 591	167 029	169 680	182 093	201 770	201 770	201 770	195 388	201 587	208 027
Other own revenue	32 094	29 731	30 501	40 782	39 281	39 281	39 281	33 054	34 013	35 745
Total Revenue (excluding capital transfers and contributions)	179 696	201 021	213 545	237 092	255 057	255 057	255 057	244 146	251 828	260 550
Employee costs	90 308	95 249	105 831	128 811	118 387	118 387	118 387	132 827	136 421	141 001
Remuneration of councillors	6 142	6 264	6 197	6 341	6 341	6 341	6 341	6 548	6 646	6 812
Depreciation & asset impairment	4 653	3 558	3 568	3 576	3 576	3 576	3 576	4 614	4 808	5 019
Finance charges	2 907	1 753	3 855	6 492	3 649	3 649	3 649	3 582	3 264	3 013
Inventory consumed and bulk purchases	43 286	48 585	42 327	42 932	65 819	65 819	65 819	40 174	41 859	43 698
Transfers and grants	120	360	–	401	680	680	680	250	–	–
Other expenditure	35 848	46 115	46 391	51 306	56 602	56 602	56 602	55 845	57 988	60 191
Total Expenditure	183 264	201 884	208 170	239 858	255 054	255 054	255 054	243 840	250 986	259 734
Surplus/(Deficit)	(3 568)	(862)	5 375	(2 766)	3	3	3	305	843	816
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	890	1 483	691	2 100	3 700	3 700	3 700	–	–	–
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)	–	–	–	–	5	5	5	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(2 678)	621	–	(666)	3 707	3 707	3 707	305	843	816
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(2 678)	621	–	(666)	3 707	3 707	3 707	305	843	816
Capital expenditure & funds sources										
Capital expenditure	5 332	36 982	3 001	8 465	4 744	4 744	4 744	4 989	15 906	5 780
Transfers recognised - capital	890	1 483	691	2 100	3 700	3 700	3 700	–	–	–
Borrowing	–	22 316	–	4 900	–	–	–	–	4 900	–
Internally generated funds	4 442	13 183	2 309	1 465	1 044	1 044	1 044	4 989	11 006	5 780
Total sources of capital funds	5 332	36 982	3 001	8 465	4 744	4 744	4 744	4 989	15 906	5 780
Financial position										
Total current assets	47 526	49 371	55 091	36 685	45 857	54 961	54 961	54 150	42 808	41 594
Total non current assets	83 844	102 209	97 728	124 181	107 611	98 666	98 666	100 114	112 446	114 405
Total current liabilities	33 015	32 195	37 067	30 734	33 170	34 835	34 835	36 115	37 497	38 973
Total non current liabilities	60 723	81 133	71 434	112 021	70 281	70 766	70 766	69 818	68 585	67 038
Community wealth/Equity	37 631	38 251	44 318	18 111	50 018	48 025	48 025	48 331	49 173	49 989
Cash flows										
Net cash from (used) operating	9 441	(735)	4 072	352	2 927	2 927	2 927	7 925	8 249	8 685
Net cash from (used) investing	(3 785)	(23 509)	(3 001)	955	4 681	4 681	4 681	(4 989)	(15 906)	(5 780)
Net cash from (used) financing	(1 206)	25 976	(2 872)	(2 949)	(2 949)	(2 949)	(2 949)	(3 296)	(3 684)	(4 120)
Cash/cash equivalents at the year end	36 715	38 448	36 647	33 534	41 306	41 306	41 306	40 946	29 605	28 391
Cash backing/surplus reconciliation										
Cash and investments available	36 715	38 448	36 647	33 320	41 306	41 306	41 306	40 946	29 604	28 390
Application of cash and investments	(2 920)	(16 617)	(8 059)	(89 735)	(16 020)	(3 961)	(8 873)	571	(4 285)	(3 605)
Balance - surplus (shortfall)	39 636	55 065	44 706	123 055	57 326	45 267	50 179	40 374	33 889	33 045
Asset management										
Asset register summary (WDV)	60 839	80 619	78 740	95 749	79 179	79 179	79 179	79 554	90 652	91 412
Depreciation	4 653	3 558	3 568	3 576	3 576	3 576	3 576	4 614	4 808	5 019
Renewal and Upgrading of Existing Assets	2 387	34 414	1 131	5 165	459	459	459	3 573	14 196	3 505
Repairs and Maintenance	5 579	5 960	8 550	8 848	9 950	9 950	9 950	8 807	8 434	8 805
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

91

Table A2 – Budget Financial Performance (Standard Classification)

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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional										
<i>Governance and administration</i>		79 176	86 635	86 879	104 341	111 520	111 520	100 026	103 317	105 433
Executive and council		10 871	10 097	10 385	19 981	20 530	20 530	13 250	13 807	14 414
Finance and administration		68 305	76 538	76 495	84 361	90 990	90 990	86 776	89 510	91 019
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 923	19 717	19 394	21 426	19 120	19 120	20 937	20 307	21 453
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		15 843	16 313	15 651	16 791	14 485	14 485	16 547	15 750	16 695
Public safety		2 591	3 120	3 447	4 135	4 135	4 135	4 020	4 173	4 356
Housing		-	-	-	-	-	-	-	-	-
Health		490	285	296	500	500	500	369	385	402
<i>Economic and environmental services</i>		81 417	93 856	95 023	101 410	116 107	116 107	110 555	115 198	120 267
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		81 389	93 835	94 928	101 210	115 907	115 907	110 420	115 057	120 120
Environmental protection		28	21	95	200	200	200	135	141	147
<i>Trading services</i>		1 069	2 297	12 941	12 015	12 015	12 015	12 628	13 007	13 397
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 069	2 297	12 941	12 015	12 015	12 015	12 628	13 007	13 397
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	180 586	202 504	214 236	239 192	258 762	258 762	244 146	251 828	260 550
Expenditure - Functional										
<i>Governance and administration</i>		42 111	40 071	41 057	57 878	58 320	58 320	57 309	58 590	60 191
Executive and council		11 357	10 600	10 401	11 326	11 193	11 193	10 505	10 701	10 997
Finance and administration		29 617	28 243	29 331	44 647	45 222	45 222	44 915	45 961	47 211
Internal audit		1 137	1 228	1 325	1 905	1 905	1 905	1 889	1 927	1 983
<i>Community and public safety</i>		56 684	60 322	60 321	65 111	67 744	67 744	63 620	64 454	66 441
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		18 573	18 238	16 825	16 810	17 252	17 252	15 591	15 005	15 564
Public safety		25 708	28 244	29 252	30 940	33 132	33 132	31 469	32 487	33 445
Housing		-	-	-	-	-	-	-	-	-
Health		12 403	13 840	14 245	17 360	17 360	17 360	16 560	16 962	17 432
<i>Economic and environmental services</i>		81 550	99 086	98 296	104 926	120 017	120 017	114 882	120 043	125 250
Planning and development		1 086	1 223	1 253	1 404	1 404	1 404	1 380	1 402	1 438
Road transport		78 406	95 514	94 751	100 852	115 907	115 907	110 420	115 057	120 120
Environmental protection		2 058	2 348	2 292	2 671	2 706	2 706	3 082	3 584	3 692
<i>Trading services</i>		2 919	2 405	8 495	11 943	8 974	8 974	8 030	7 899	7 852
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 919	2 405	8 495	11 943	8 974	8 974	8 030	7 899	7 852
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	183 264	201 884	208 170	239 858	255 054	255 054	243 840	250 986	259 734
Surplus/(Deficit) for the year		(2 678)	621	6 067	(666)	3 707	3 707	305	843	816

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET, PRIVATE BAG X22
BEREDASOORP 7200



29 MAR 2021

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OVERBERG DISTRICT MUNICIPALITY
 26 LONG STREET / PRIVATE BAG 422
 BREDASDORP 7200

29 MAR 2021



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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Municipal Manager		11 402	10 481	10 533	20 748	21 297	21 297	14 024	14 613	15 256
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		28	25	48	64	64	64	29	30	32
Vote 4 - Finance		67 746	76 130	76 297	83 530	90 159	90 159	85 973	88 673	90 145
Vote 5 - Community Services		101 410	115 870	127 357	134 851	147 242	147 242	144 119	148 512	155 116
Total Revenue by Vote	2	160 586	202 504	214 236	239 192	258 762	258 762	244 146	251 828	260 550
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		14 915	14 169	14 132	16 650	16 607	16 607	15 978	16 278	16 728
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		8 291	8 866	10 657	14 357	14 424	14 424	12 679	13 029	13 472
Vote 4 - Finance		19 904	17 221	16 359	26 689	27 107	27 107	27 664	28 282	28 967
Vote 5 - Community Services		140 153	161 627	167 022	182 162	196 916	196 916	187 520	193 397	200 567
Total Expenditure by Vote	2	183 264	201 884	208 170	239 858	255 054	255 054	243 840	250 986	259 734
Surplus/(Deficit) for the year	2	(2 678)	621	6 067	(666)	3 707	3 707	305	843	816

TABLE A4 - Budget Financial Performance (Revenue & Expenditure)

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	15	-	-	412	200	200	200	947	1 004	1 065
Service charges - water revenue	2	-	-	-	6	6	6	6	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	60	2 102	11 468	12 000	12 000	12 000	12 000	12 613	12 991	13 381
Rental of facilities and equipment		15 737	15 201	10 983	11 919	10 839	10 839	10 839	11 012	11 133	11 800
Interest earned - external investments		2 937	2 159	1 896	1 800	1 800	1 800	1 800	2 144	2 234	2 332
Interest earned - outstanding debtors		-	-	-	163	144	144	144	256	271	287
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		326	123	137	300	300	300	300	166	173	181
Agency services		9 388	9 215	10 127	10 561	11 110	11 110	11 110	13 250	13 807	14 414
Transfers and subsidies		144 591	167 029	169 680	182 093	201 770	201 770	201 770	195 388	201 587	208 027
Other revenue	2	5 160	4 310	9 254	8 420	7 468	7 468	7 468	8 370	8 629	9 063
Gains		1 483	882	-	9 420	9 420	9 420	9 420	-	-	-
Total Revenue (excluding capital transfers and contributions)		179 698	201 021	213 545	237 092	255 057	255 057	255 057	244 146	251 828	260 550
Expenditure By Type											
Employee related costs	2	90 308	95 249	105 831	128 811	118 387	118 387	118 387	132 827	136 421	141 001
Remuneration of councillors		6 142	6 264	6 197	6 341	6 341	6 341	6 341	6 548	6 646	6 812
Debt impairment	3	15	2 067	145	400	191	191	191	-	-	-
Depreciation & asset impairment	2	4 653	3 558	3 568	3 576	3 576	3 576	3 576	4 614	4 808	5 019
Finance charges		2 907	1 753	3 855	6 492	3 649	3 649	3 649	3 582	3 264	3 013
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	43 286	48 585	42 327	42 932	65 819	65 819	65 819	40 174	41 859	43 698
Contracted services		14 517	15 413	17 356	19 479	22 715	22 715	22 715	21 551	21 816	22 433
Transfers and subsidies		120	360	-	401	680	680	680	250	-	-
Other expenditure	4, 5	21 300	25 579	28 411	31 427	33 697	33 697	33 697	34 294	36 171	37 759
Losses		17	3 056	479	-	-	-	-	-	-	-
Total Expenditure		183 264	201 884	208 170	239 858	255 054	255 054	255 054	243 840	250 986	259 734
Surplus/(Deficit)		(3 568)	(862)	5 375	(2 766)	3	3	3	305	843	816
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		890	1 483	691	2 100	3 700	3 700	3 700	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	5	5	5	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816
Taxation											
Surplus/(Deficit) after taxation		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816

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A5 – Capital Expenditure by Vote and Funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	750	250	-	
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services		1 164	22 316	-	4 900	-	-	-	5 900	2 000	
Capital multi-year expenditure sub-total	7	1 164	22 316	-	4 900	-	-	750	6 150	2 000	
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		36	11	-	40	240	240	240	-	-	
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		95	303	403	225	225	225	500	3 091	200	
Vote 4 - Finance		779	32	19	-	80	80	80	250	-	
Vote 5 - Community Services		3 257	14 320	2 579	3 300	4 199	4 199	4 199	6 665	3 580	
Capital single-year expenditure sub-total		4 168	14 666	3 001	3 565	4 744	4 744	4 744	4 239	9 756	
Total Capital Expenditure - Vote		5 332	36 982	3 001	8 465	4 744	4 744	4 744	4 989	15 906	
Capital Expenditure - Functional											
Governance and administration		897	345	422	265	545	545	545	1 500	3 341	
Executive and council		16	-	-	40	240	240	240	-	-	
Finance and administration		881	342	422	225	305	305	305	1 500	3 341	
Internal audit		-	2	-	-	-	-	-	-	-	
Community and public safety		3 227	3 066	2 576	3 300	4 194	4 194	4 194	3 234	5 487	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		265	364	119	200	394	394	394	412	827	
Public safety		2 896	2 347	2 416	3 100	3 800	3 800	3 800	2 800	4 380	
Housing		-	-	-	-	-	-	-	-	-	
Health		66	355	40	-	-	-	-	22	280	
Economic and environmental services		43	21	3	-	5	5	5	-	-	
Planning and development		13	2	-	-	-	-	-	-	-	
Road transport		6	3	3	-	-	-	-	-	-	
Environmental protection		25	16	-	-	5	5	5	-	-	
Trading services		1 164	33 550	-	4 900	-	-	-	255	7 079	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		1 164	33 550	-	4 900	-	-	-	255	7 079	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	5 332	36 982	3 001	8 465	4 744	4 744	4 744	4 989	15 906	
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	
Provincial Government		890	1 483	691	2 100	3 700	3 700	3 700	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	890	1 483	691	2 100	3 700	3 700	3 700	-	-	
Borrowing	6	-	22 316	-	4 900	-	-	-	4 900	-	
Internally generated funds		4 442	13 183	2 309	1 465	1 044	1 044	1 044	4 989	11 006	
Total Capital Funding	7	5 332	36 982	3 001	8 465	4 744	4 744	4 744	4 989	15 906	

OVERBERG DISTRICT MUNICIPALITY
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Table A6 – Budget Position

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS											
Current assets											
Cash		36 715	38 448	36 647	13 320	21 306	21 306	21 306	20 946	9 604	8 390
Call investment deposits	1	-	-	-	20 000	20 000	20 000	20 000	20 000	20 000	20 000
Consumer debtors	1	3 097	3 954	8 642	1 233	2 451	3 525	3 525	3 525	3 525	3 525
Other debtors		4 613	4 172	6 956	1 343	1 400	6 956	6 956	6 956	6 956	6 956
Current portion of long-term receivables		2 075	2 009	2 146	-	-	2 474	2 474	2 023	2 023	2 023
Inventory	2	1 026	788	700	788	700	700	700	700	700	700
Total current assets		47 526	49 371	55 091	36 685	45 857	54 961	54 961	54 150	42 808	41 594
Non current assets											
Long-term receivables		23 005	21 590	18 988	28 433	28 433	19 487	19 487	20 560	21 794	22 993
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		12 991	12 811	12 811	12 880	12 811	12 880	12 880	12 884	12 847	12 829
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	47 502	67 782	65 911	82 716	66 353	66 285	66 285	66 678	77 796	78 578
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		345	26	18	152	14	14	14	12	9	5
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		83 844	102 209	97 728	124 181	107 611	98 666	98 666	100 114	112 446	114 405
TOTAL ASSETS		131 369	151 580	152 819	160 866	153 469	153 627	153 627	154 264	155 255	155 999
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	2 556	2 872	2 949	3 296	3 296	3 296	3 296	3 684	4 120	4 593
Consumer deposits		12	8	8	8	8	8	8	8	8	8
Trade and other payables	4	19 672	17 194	20 084	13 811	16 664	16 664	16 664	16 664	16 664	16 664
Provisions		10 776	12 121	14 026	13 619	13 202	14 867	14 867	15 759	16 705	17 707
Total current liabilities		33 015	32 195	37 067	30 734	33 170	34 835	34 835	36 115	37 497	38 973
Non current liabilities											
Borrowing		258	25 161	22 211	18 916	18 916	18 916	18 916	15 232	11 112	6 519
Provisions		60 465	55 972	49 222	93 106	51 365	51 850	51 850	54 586	57 473	60 519
Total non current liabilities		60 723	81 133	71 434	112 021	70 281	70 766	70 766	69 818	68 585	67 038
TOTAL LIABILITIES		93 738	113 328	108 501	142 755	103 451	105 601	105 601	105 933	106 082	106 011
NET ASSETS	5	37 631	38 251	44 318	18 111	50 018	48 026	48 026	48 331	49 173	49 989
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	37 631	38 251	44 318	18 111	50 018	38 605	38 605	38 911	39 753	40 569
Reserves		-	-	-	-	-	9 420	9 420	9 420	9 420	9 420
TOTAL COMMUNITY WEALTH/EQUITY	5	37 631	38 251	44 318	18 111	50 018	48 025	48 025	48 331	49 173	49 989

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TABLE A7 – Budget Cash flows

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		73	1 523	9 728	12 000	14 186	14 186	14 186	13 560	13 995	14 445
Other revenue		22 497	32 720	22 400	134 845	33 737	33 737	33 737	32 176	32 508	34 260
Transfers and Subsidies - Operational	1	150 472	161 739	178 155	80 881	200 470	200 470	200 470	195 388	201 587	208 027
Transfers and Subsidies - Capital	1	890	4 183	268	2 100	1 232	1 232	1 232	–	–	–
Interest		2 901	2 228	1 877	1 900	1 944	1 944	1 944	2 399	2 504	2 619
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(166 866)	(200 558)	(203 348)	(228 214)	(245 204)	(245 204)	(245 204)	(232 934)	(240 314)	(248 957)
Finance charges		(406)	(2 209)	(3 004)	(2 758)	(2 758)	(2 758)	(2 758)	(2 415)	(2 032)	(1 709)
Transfers and Grants	1	(120)	(360)	–	(401)	(680)	(680)	(680)	(250)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 441	(735)	4 072	352	2 927	2 927	2 927	7 925	8 249	8 685
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1 537	1 062	–	9 420	9 420	9 420	9 420	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(5 332)	(24 571)	(3 001)	(8 465)	(4 739)	(4 739)	(4 739)	(4 989)	(15 906)	(5 780)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 795)	(23 509)	(3 001)	955	4 681	4 681	4 681	(4 989)	(15 906)	(5 780)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	28 393	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	(4)	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(1 206)	(2 413)	(2 872)	(2 949)	(2 949)	(2 949)	(2 949)	(3 296)	(3 684)	(4 120)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 206)	25 976	(2 872)	(2 949)	(2 949)	(2 949)	(2 949)	(3 296)	(3 684)	(4 120)
NET INCREASE/ (DECREASE) IN CASH HELD		4 439	1 733	(1 801)	(1 642)	4 659	4 659	4 659	(360)	(11 341)	(1 214)
Cash/cash equivalents at the year begin:	2	32 276	36 715	38 448	35 177	36 647	36 647	36 647	41 306	40 946	29 605
Cash/cash equivalents at the year end:	2	36 715	38 448	36 647	33 534	41 306	41 306	41 306	40 946	29 605	28 391

TABLE A8 – Cash back reserves/accumulated surplus provision

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available											
Cash/cash equivalents at the year end	1	36 715	38 448	36 647	33 534	41 306	41 306	41 306	40 946	29 605	28 391
Other current investments > 90 days		0	0	0	(214)	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		36 715	38 448	36 647	33 320	41 306	41 306	41 306	40 946	29 604	28 390
Application of cash and investments											
Unspent conditional transfers		2 189	4 332	7 484	1 261	3 717	3 717	3 717	3 717	3 717	3 717
Unspent borrowing		–	–	–	12	4 912	4 912	–	4 912	12	12
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	(5 110)	(21 075)	(16 510)	(92 312)	(26 465)	(23 826)	(23 826)	(20 144)	(20 950)	(22 170)
Other provisions		–	126	967	1 304	1 817	1 817	1 817	2 667	3 517	4 367
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	9 420	9 420	9 420	9 420	9 420
Total Application of cash and investments:		(2 920)	(16 617)	(8 059)	(89 735)	(16 020)	(3 961)	(8 873)	571	(4 285)	(4 655)
Surplus(shortfall)		39 636	55 065	44 706	123 055	57 326	45 267	50 179	40 374	33 889	33 045

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101

Table A9 – Asset Management

DC3 Overberg - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE										
Total New Assets	1	2 945	2 568	1 869	3 300	4 285	4 285	1 416	1 710	2 275
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	255	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	255	-	-
<i>Community Facilities</i>		125	-	-	1 000	-	-	-	1 000	2 000
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		125	-	-	1 000	-	-	-	1 000	2 000
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		13	78	-	-	-	-	57	-	-
Other Assets		13	78	-	-	-	-	57	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		14	-	-	-	-	-	750	250	-
<i>Furniture and Office Equipment</i>		(1)	289	272	-	80	80	4	280	75
<i>Machinery and Equipment</i>		2 794	493	835	2 300	3 548	3 548	100	180	200
Transport Assets		-	1 707	762	-	657	657	250	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	2 336	11 872	643	240	240	240	2 650	7 820	3 200
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	105	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	2 179	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	105	-	-	-	-	-	2 179	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	1 678	-
<i>Housing</i>		169	410	-	-	-	-	-	-	-
Other Assets		169	410	-	-	-	-	-	1 678	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		6	-	-	-	-	-	-	-	-
Intangible Assets		6	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		133	-	-	200	200	200	500	300	200
<i>Furniture and Office Equipment</i>		123	122	19	40	40	40	50	463	-
<i>Machinery and Equipment</i>		-	-	625	-	-	-	-	-	-
Transport Assets		740	-	-	-	-	-	2 100	3 200	3 000
<i>Land</i>		1 164	11 234	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-

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Total Upgrading of Existing Assets	6	51	22 542	488	4 925	219	219	923	6 377	305
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure		22 316		4 900					4 900	
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		22 316		4 900					4 900	
Community Facilities										
Spot and Recreation Facilities										
Community Assets										
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings									650	
Housing				84		194	194	305	827	305
Other Assets				84		194	194	305	1 477	305
Biological or Cultivated Assets										
Services										
Licences and Rights										
Intangible Assets										
Computer Equipment		49	226	384						
Furniture and Office Equipment		2		19	25	25	25	18		
Machinery and Equipment										
Transport Assets								600		
Land										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure	4	5 332	36 982	3 001	8 465	4 744	4 744	4 989	15 906	5 780
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure			105							
Solid Waste Infrastructure			22 316		4 900			255	7 079	
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure			22 421		4 900			255	7 079	
Community Facilities		125			1 000				1 000	2 000
Spot and Recreation Facilities										
Community Assets		125			1 000				1 000	2 000
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings									2 328	305
Housing		182	489	84		194	194	362	827	305
Other Assets		182	489	84		194	194	362	3 155	305
Biological or Cultivated Assets										
Services										
Licences and Rights		6								
Intangible Assets										
Computer Equipment		196	226	384	200	200	200	1 250	550	200
Furniture and Office Equipment		124	411	310	65	145	145	72	743	75
Machinery and Equipment		2 794	493	1 460	2 300	3 548	3 548	100	180	200
Transport Assets		740	1 707	762		657	657	2 950	3 200	3 000
Land		1 164	11 234							
Zoo's, Marine and Non-biological Animals										
TOTAL CAPITAL EXPENDITURE - Asset class		5 332	36 982	3 001	8 465	4 744	4 744	4 989	15 906	5 780
ASSET REGISTER SUMMARY - PPE (WDV)	5	60 839	80 619	78 740	95 749	79 179	79 179	79 554	90 652	91 412
Roads Infrastructure		2 120	1 506	1 464	1 353	1 379	1 379	1 379	1 379	1 379
Storm water Infrastructure										
Electrical Infrastructure		326	217	210	184	187	187	187	187	187
Water Supply Infrastructure		1 687	1 531	1 535	1 744	1 981	1 981	1 981	1 981	1 981
Sanitation Infrastructure		2 456	1 628	1 581	1 328	1 353	1 353	1 353	1 353	1 353
Solid Waste Infrastructure		5 410	27 841	27 029	31 175	25 300	25 300	25 370	32 256	32 055
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		11 998	32 774	31 618	35 785	30 201	30 201	30 271	37 157	36 556
Community Assets		13	12	12	1 014	12	12	12	1 012	3 012
Heritage Assets										
Investment properties		12 991	12 811	12 811	12 880	12 880	12 880	12 864	12 847	12 829
Other Assets		15 327	15 570	14 308	23 610	13 142	13 142	12 819	15 260	14 819
Biological or Cultivated Assets										
Intangible Assets		345	26	18	152	14	14	12	9	5
Computer Equipment		1 309	1 319	1 436	1 105	1 069	1 069	1 723	1 653	1 206
Furniture and Office Equipment		5 005	2 752	2 450	1 457	1 938	1 938	1 715	2 234	2 044
Machinery and Equipment		1 869	2 097	3 109	6 177	6 573	6 573	6 637	6 779	6 940
Transport Assets		11 981	13 257	12 777	13 569	13 351	13 351	13 501	13 701	13 601
Land										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	60 839	80 619	78 740	95 749	79 179	79 179	79 554	90 652	91 412
EXPENDITURE OTHER ITEMS		10 231	9 518	12 118	12 423	13 525	13 525	13 421	13 242	13 925
Depreciation	7	4 653	3 558	3 558	3 576	3 576	3 576	4 614	4 808	5 019
Repairs and Maintenance by Asset Class	3	5 578	5 960	8 550	8 848	9 950	9 950	8 807	8 434	8 905
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure					4 688	4 693	4 693	5 016	5 227	5 457
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure					4 696	4 693	4 693	5 016	5 227	5 457
Community Facilities										
Spot and Recreation Facilities										
Community Assets										
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings										
Housing		873	1 399	4 749	694	1 334	1 334	2 005	992	1 036
Other Assets		873	1 399	4 749	694	1 334	1 334	2 005	992	1 036
Biological or Cultivated Assets										
Services										
Licences and Rights										
Intangible Assets										
Computer Equipment										
Furniture and Office Equipment		73	50							
Machinery and Equipment		2 539	2 000	1 327	1 270	1 058	1 058	881	1 198	1 251
Transport Assets		2 093	2 510	2 475	2 188	2 865	2 865	904	1 017	1 062
Land										
Zoo's, Marine and Non-biological Animals										
TOTAL EXPENDITURE OTHER ITEMS		10 231	9 518	12 118	12 423	13 525	13 525	13 421	13 242	13 925
Renewal and upgrading of Existing Assets as % of total capex		44.8%	93.1%	37.7%	61.0%	9.7%	9.7%	71.6%	89.2%	60.6%
Renewal and upgrading of Existing Assets as % of deprec		51.3%	967.2%	31.7%	144.5%	12.8%	12.8%	77.4%	295.3%	69.8%
R&M as a % of PPE		11.7%	8.8%	13.0%	10.7%	15.0%	15.0%	13.2%	10.8%	11.2%
Renewal and upgrading and R&M as a % of PPE		13.0%	50.0%	12.0%	15.0%	13.0%	13.0%	16.0%	25.0%	13.0%

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Table A10 – Service Delivery Measurement

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped w water inside dwelling		-	-	-	-	-	-	-	-	-
Piped w water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
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		-	-	-	-	-	-	-	-	-
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 - btp structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

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29 MAR 2021

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PART 2 – SUPPORTING DOCUMENTATION

1. Overview of Annual Budget Process

1.1 Political oversight of the budget process

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

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

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

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

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

The IDP and Budget time schedule of the 2021/2022 budget cycle was approved by Council in August 2020, 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 2017 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2017/2018 IDP was undertaken in 2020.

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1.4 Process for consultation with each group of stakeholders and outcomes

Following the tabling of the draft budget in March 2021, local input will be solicited via notices published in all major newspapers across the region. while the budget will also be placed on the municipal website at 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 will be considered for incorporation as part of the final budget approval process.

1.5 Stakeholders involved in consultations

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

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

Following the tabling of the draft budget in March 2021, local input will be solicited via notices published in all major newspapers across the region while the budget will also be placed on the municipal website at 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 2021/2022), advertisements will be placed in the local newspapers across the region and the municipal website. The information relating to the budget documentation will be displayed at the notice boards in the municipal offices, Thusong centres and libraries in the district.

In compliance with S 22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council in March 2021 and the approval thereof in May 2021. There were no changes to the Budget Assumptions

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2. Overview of Alignment of budget to IDP

- **The Vision of the Municipality**

The Municipality's long-term vision:

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

- **Alignment with Provincial and National Government**

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

All these feed into and influence the Integrated Development Plan.

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

The Municipality's 2017/18 to 2021/2022 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 for 2017-2022. 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.*

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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 18 January 2021, the Executive Mayor reaffirmed 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 Workshop on Monday, 29 March 2021, 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

(a) KEY FINANCIAL INDICATORS AND RATIOS

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

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue are provided as follows:

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

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4. Overview of Budget related Policies

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

- Asset Management Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Tariff Policy
- Supply Chain Management Policy
- Virement Policy (amended)
- Borrowing Policy
- Funding and Reserves Policy
- Budget Policy
- Customer Care Policy
- Demand Management Policy
- Infrastructure and delivery Management Policy
- Infrastructure investment and Capital projects Policy
- Liquidity Policy
- Long term Financial Planning Policy
- Management and Admin of Immovable Assets Policy
- Payroll Management and Administration Policy
- Preferential Procurement Policy
- Travelling and Subsistence Policy
- Cost containment Policy

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Policies will be available at the municipal offices, libraries and Thusong centres in the district as well as on the website of the municipality.

Some policies might still have to be reviewed and will be table to Council when the final budget is considered in May 2021.

Draft Budget Checklist

This draft budget does not result in a deficit - YES

This draft budget is regarded as a funded budget - YES

This draft budget is focus on service delivery - YES

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

This draft budget is financially sustainable - YES

5. Overview of Budget Assumptions

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29 MAR 2021

Expenditure

Salaries and Allowances

Wage negotiations have been finalised between the Unions and the South African Local Government Association and the municipality budgeted for 1.5% notch and medical fund increase. In line with National Treasury's Budget Circular 108 guidelines, 0% for annual increments had been provided to result in a funded budget without a deficit.

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

General expenditure

It is assumed that costs for services and fuel will increase according to the CPI inflation target provide by National Treasury over the medium term. It is also assumed that the capital projects for 2021/2022 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles.

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

Repairs and Maintenance

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

Capital costs

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

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Revenue

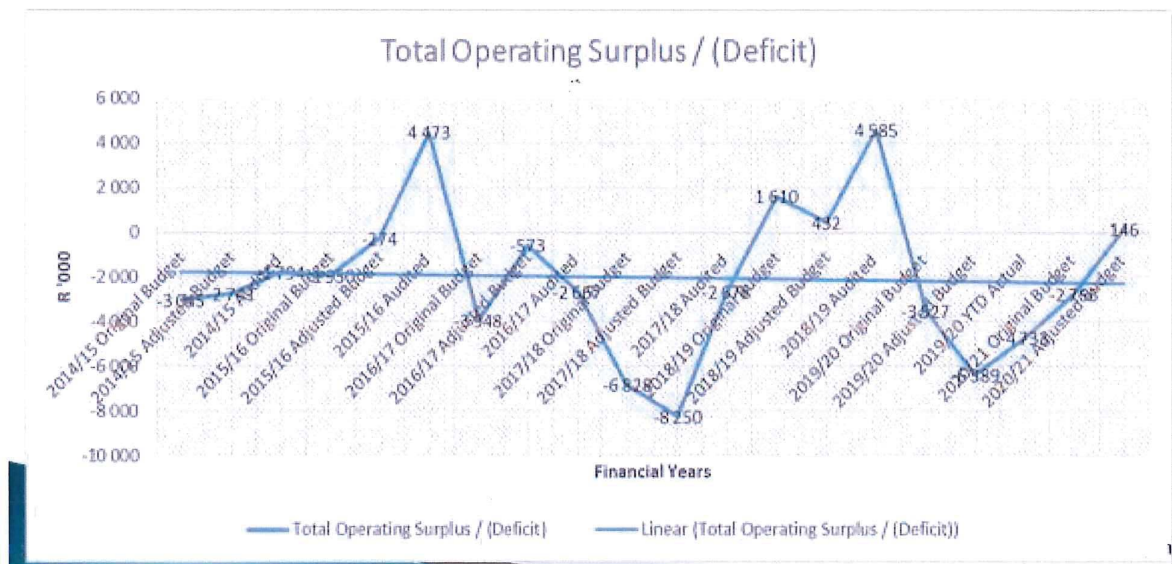
Grants

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 2021/2022 financial year.

Total Operating Results

ODM managed to move to a surplus during the 2020/21 Adjustment Budget and should maintain this position in future not to result or budget for a deficit. This is the first sign of an unfunded budget when anticipated expenditure exceeds anticipated revenue.

ODM Financial Results since 2014/15 (Source National Treasury)



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6. Overview of Budget Funding

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Summary

The operating budget for 2021/2022 will be financed as follows:

ITEM CLASSIFICATION	NEW BUDGET 2021/22	%
Grants OPEX	-R110 872 364	-7%
Insurance	RO	-100%
Roads Agency fee	-R13 250 357	19%
Shared Risk recovery	-R773 844	1%
Sundry Income	-R145 660	-10%
Interest on Investments	-R2 143 500	19%
Grants	-R84 516 000	-2%
Health Service	-R166 400	-45%
ENVIREM HEALTH	-R135 200	-32%
KWK Landfill site	-R12 627 534	5%
Fire Service	-R4 020 432	-3%
Resorts	-R15 494 410	17%
Gains on sale land	RO	-100%
Donation	RO	-100%
Grand Total	-R244 145 701	-6%

The capital programme for 2021/2022-2023/24 will be financed as follows:

TYPE	FUNDING SOURCES	BUDGET 2021/22	BUDGET 2022/23	BUDGET 2023/24	TOTAL BUDGET
1	BUSINESS PLAN TO BE SUBMITTED FOR GRANT FUNDING (Provisionally CRR)	RO	R4 969 517	RO	R4 969 517
2	CAPITAL REPLACEMENT RESERVE	R4 988 500	R6 036 750	R5 779 500	R16 804 750
3	EXTERNAL LOANS	RO	R4 900 000	RO	R4 900 000
4	ALLOCATED GRANTS	RO	RO	RO	RO
	TOTAL	R4 988 500	R15 906 267	R5 779 500	R26 674 267

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Reserves

The accumulated surplus 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 of the budget will ensure that the municipality will be sustainable on the short term. The current funding model for Overberg District Municipality is however not sustainable and will surely have a negative impact on the cash flow and liquidity of the municipality. Overberg District Municipality will therefore have to make difficult/important choices to ensure sustainability on 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

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Investments

Particulars of monetary investments as at 28 February 2021

<u>Feb 21</u>	Account number	INSTITUTION	Balance as at 28 February 2021
Municipality			
ABSA Deposito Plus	9287551045	ABSA BANK	R 804 501.50
ABSA Deposito Plus	9287550641	ABSA BANK	R 1 558 195.86
NEDBANK Call Account	037881714042	NEDBANK	R 8 853 856.22
Absa Investment Tracker	9358892970	ABSA BANK	R 35 604 063.65
Total for Investments			R 46 820 617.23

Planned proceeds of sale of assets

The municipality did not budgeted for any gains in 2021/2022 as revenue for municipal property that will be sold, as the process of alienation is still in progress.

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

An external loan of R 28 M was secured to finance the construction of the regional landfill site at Karwyderskraal of which R4.9 million remains to be utilized for funding of identified projects for 2022/23.

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	TYPE	2021/22	2022/23	2023/24
Equitable share	DORA	R77 375 000	R79 984 000	R81 348 000
Financial Mngt	DORA	R1 000 000	R1 000 000	R1 000 000
RRAMS	DORA	R2 708 000	R2 842 000	R2 845 000
EPWP	DORA	R1 053 000		
Safety Grant	WCProv	R2 323 000	R2 435 000	R2 437 000
Capacity (Bursaries)	WCProv	R250 000		
CDW	WCProv	R57 000	R57 000	R57 000
TOTAL		R84 766 000	R86 318 000	R87 687 000

Capital Budget

None

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FUNDING ASSESSMENT FOR 2020/2021

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

No. Funding Compliance

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

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26 LONG STREET / PRIVATE BAG X22
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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.

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(a) Cash/cash equivalent position

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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 at 28 February 2021 is R50 466 M. (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 at 28 February 2021:

Item Description	Amounts
Balance as per CFA	54 632 624.
Unspent conditional grants and funds	(11 806 708)
Consumer and Sundry deposits	(8 160)
Sinking fund investments	-
External loans unspent	(4 911 913)
EFF Accumulated Depreciation	-
Provision for bonuses	-
Capital Replacement reserve	-
Rehabilitation provision	(1 434 760)
Performance Bonus Provision	-
Set aside for retention	-
Set aside for Creditor payments	(4 000 000)
Provision for leave Payment	(650 000)
Capital Funding Required	
Loan Repayments	(5 611 160)
Cash Surplus (Deficit)	26 209 923

(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.

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

(d) Surplus/deficit excluding depreciation offsets

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

This exercise indicates that there will be a 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 is not sufficient to achieve national inflation target.

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29 MAR 2021

(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.

The only billing at ODM is for rental at the resorts and for the dumping at the regional landfill site at Karwyderskraal.



29 MAR 2021

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(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) has to be increased to offset under-collection.

No debt impairment is currently done.

(h) Capital payments % of capital expenditure

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

The capital budget for 2021/22 have been limited to vehicles, machinery and equipment needed 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. No loan funding will be utilized for the capital expenditure in the 2021/22 financial year.

(j) Transfers/grants revenue as a % of Government transfers/grants 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.

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

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

The amounts of outstanding debtors are regarded as realistic.

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

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

The budgeted amount for Repairs and Maintenance amounts to **R8 807 M** (Schedule A9) which ODM budget to spend on own assets which equates to **6.3%** of Total Expenditure of R139 M (excluding Roads). The Repair and Maintenance which the Roads Division is spending on Provincial Assets is not taken into account.

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29 MAR 2021

(m) Asset renewal/rehabilitation expenditure level

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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.



29 MAR 2021

(o) Financial Position Budget

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

(p) Cash Flow Budget

The purpose of this measure is to also assess the overall budget. The municipality does recover enough cash on a monthly and quarterly basis (Equitable Share) to cover its monthly average payments. A further financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of landfill site revenue.

(q) Summary

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

7. Expenditure on allocations and Grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	TYPE	2021/22	2022/23	2023/24
Equitable share	DORA	R77 375 000	R79 984 000	R81 348 000
Financial Mngt	DORA	R1 000 000	R1 000 000	R1 000 000
RRAMS	DORA	R2 708 000	R2 842 000	R2 845 000
EPWP	DORA	R1 053 000		
Safety Grant	WCProv	R2 323 000	R2 435 000	R2 437 000
Capacity (Bursaries)	WCProv	R250 000		
CDW	WCProv	R57 000	R57 000	R57 000
TOTAL		R84 766 000	R86 318 000	R87 687 000

Capital Budget

None

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

8. Allocations and Grants made by the municipality

No allocations or grants was made by the municipality

9. Councillor member allowances and employee benefits

Allowances and employee benefits:

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

Costs to Municipality:

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Senior Managers

• Municipal Manager	R 1 879 367
• Chief Financial Officer	R 1 316 796
• Senior Manager: Corporate Services	R 1 098 034
• Director: Community Services	R 1 205 854
	<u>R 5 500 051</u>

Number of Councillors

21

Number of personnel employed

403 in Total (SA 24)

• Senior Managers	4
• Other Managers	12
• Technical Staff	191
• Other staff members	196

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10. Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flows is 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 28 February 2021 = R23.2 million. Unspent amount = R4.9 million.

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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 28 February 2021 = R23.2 million. Unspent amount = R4.9 million.

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 – 2021/22 MTREF - 9 Dec 2020

Guidelines from Budget Office to User Departments

Budget office advised CFO that a Zero-based budget approach be followed for the 2021/22 MTREF budget preparation.

Approach is In line with ODM Budget policy

9.2.1. Basis of Calculation

- a) *The principle of zero-based- and incremental budgeting shall be applied in preparing the annual operating budget*
- b) *The annual operating budget shall be based on realistically anticipated revenue.*
- c) *An income-based approach shall be used where the realistically anticipated income would be determined first and the level of operating*

expenditure would-be-based on the determined-income, thus resulting in a cash funded budget.

BUDGET APPROACH AND PRINCIPLES

1. Principle of zero-based budgeting
2. Income-based approach determining the realistic anticipated income first
 - a. Equitable share
 - b. Own revenue
3. Provision for fixed costs
 - a. Employee related costs
 - b. Depreciation
 - c. Finance costs
 - 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
10. Do NOT rely on Gains from land sales

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16. Municipal Manager Quality Certification

Municipal Manager's quality certificate

I DAVID BERETTI, 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 DAVID BERETTI

Municipal Manager of the Overberg District Municipality

Signature 

Date 30.3.2021.

OVERBERG DISTRICT MUNICIPALITY
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SECTION B – BUDGET

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1. Operating Budget

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework			
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	15	–	–	412	200	200	200	947	1 004	1 065	
Service charges - water revenue	2	–	–	–	6	6	6	6	–	–	–	
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse revenue	2	60	2 102	11 468	12 000	12 000	12 000	12 000	12 613	12 991	13 381	
Rental of facilities and equipment		15 737	15 201	10 983	11 919	10 839	10 839	10 839	11 012	11 133	11 800	
Interest earned - external investments		2 937	2 159	1 896	1 800	1 800	1 800	1 800	2 144	2 234	2 332	
Interest earned - outstanding debtors		–	–	–	163	144	144	144	256	271	287	
Dividends received		–	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	
Licences and permits		326	123	137	300	300	300	300	166	173	181	
Agency services		9 388	9 215	10 127	10 561	11 110	11 110	11 110	13 250	13 807	14 414	
Transfers and subsidies		144 591	167 029	169 680	182 093	201 770	201 770	201 770	195 388	201 587	208 027	
Other revenue	2	5 160	4 310	9 254	8 420	7 468	7 468	7 468	8 370	8 629	9 063	
Gains		1 483	882	–	9 420	9 420	9 420	9 420	–	–	–	
Total Revenue (excluding capital transfers and contributions)		179 696	201 021	213 545	237 092	255 057	255 057	255 057	244 146	251 828	260 550	
Expenditure By Type												
Employee related costs	2	90 308	95 249	105 831	128 811	118 387	118 387	118 387	132 827	136 421	141 001	
Remuneration of councillors		6 142	6 264	6 197	6 341	6 341	6 341	6 341	6 548	6 646	6 812	
Debt impairment	3	15	2 067	145	400	191	191	191	–	–	–	
Depreciation & asset impairment	2	4 653	3 558	3 568	3 576	3 576	3 576	3 576	4 614	4 808	5 019	
Finance charges		2 907	1 753	3 855	6 492	3 649	3 649	3 649	3 582	3 264	3 013	
Bulk purchases - electricity	2	–	–	–	–	–	–	–	–	–	–	
Inventory consumed	8	43 286	48 585	42 327	42 932	65 819	65 819	65 819	40 174	41 859	43 698	
Contracted services		14 517	15 413	17 356	19 479	22 715	22 715	22 715	21 551	21 816	22 433	
Transfers and subsidies		120	360	–	401	680	680	680	250	–	–	
Other expenditure	4, 5	21 300	25 579	28 411	31 427	33 697	33 697	33 697	34 294	36 171	37 759	
Losses		17	3 056	479	–	–	–	–	–	–	–	
Total Expenditure		183 264	201 884	208 170	239 858	255 054	255 054	255 054	243 840	250 986	259 734	
Surplus/(Deficit)		(3 568)	(862)	5 375	(2 766)	3	3	3	305	843	816	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		890	1 483	691	2 100	3 700	3 700	3 700	–	–	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	5	5	5	–	–	–	
Surplus/(Deficit) after capital transfers & contributions		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816	
Taxation		–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after taxation		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816	
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) attributable to municipality		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816	
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) for the year		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816	

OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) DRAFT BUDGET: 2021/2022 – 2023/2024

TARIFFS 2021/2022

OVERBERG DISTRICT MUNICIPALITY
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1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2020/2021 (VAT INCLUSIVE)	% INCREASE	TARIFF 2021/2022 (VAT INCLUSIVE)
SPECIAL INCIDENTS - CALL OUT COST	Per unit	Motor pumps	R1 191.00	4%	R1 239.00
	Per unit	Service & response vehicles	R601.00	4%	R625.00
STAND-BY AND OPERATIONAL COST	Per unit	Motor pumps	R1 191.00	4%	R1 239.00
	Per unit	Service & response vehicles	R1 017.00	4%	R1 058.00
PERSONNEL	Per hour	Senior	R337.00	4%	R350.00
	Per hour	Junior	R225.00	4%	R234.00
WATER	Per kilolitre	Water	R18.00	4%	R19.00
CHEMICALS	-	Chemicals	Cost price + 10% + 15%	-	Cost price + 10% + 15%
PROVIDING DRINKING WATER	Per kilometre	Water	R40.00	4%	R42.00
STANDBY	Per unit per hour	Standby	R410.00	4%	R426.00
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	Cost price + 10% + 15%	-	Cost price + 10% + 15%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	R1 231.00	4%	R1 280.00
	Per hour	Recovery	R2 022.00	4%	R2 103.00
		Tow in (within 25 km radius)	R1 270.00	4%	R1 321.00
	Per kilometre	Tow in (outside 25 km radius)	R40.00	4%	R42.00
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per call out	Call out	R0.00	4%	R0.00
	Per hour	Recovery	R1 270.00	4%	R1 321.00
		Tow in (within 25 km radius)	R1 270.00	4%	R1 321.00
RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA	Per call out	Call out	R1 231.00	4%	R1 280.00
	Per hour	Recovery	R2 022.00	4%	R2 103.00
		Tow in (within 25 km radius)	R1 270.00	4%	R1 321.00
NON-SUBSIDISED RESCUE ORGANISATIONS	-	Call out	Free	-	Free
	-	Tow in (including subsistence & travel of personnel – where needed)	Actual cost + 15%	-	Actual cost + 15%
		Recovery (including rescue)	Actual cost + 15%	-	Actual cost + 15%
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	R399.00	4%	R415.00
	Per hour or part	Specialised pumps	R225.00	4%	R234.00
	Per hour or part	Hydraulic equipment	R669.00	4%	R696.00
	Per hour or part	Lighting	R213.00	4%	R222.00
	Per cylinder	Filling cylinders	R191.00	4%	R199.00
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	R967.00	4%	R1 006.00
	Per hour or part	Additional crew	R399.00	4%	R415.00

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2020/2021 (VAT INCLUSIVE)	% INCREASE	TARIFF 2021/2022 (VAT INCLUSIVE)
TRAINING	Per person	First Aid level 1	R815.00	4%	R848.00
	Per person	First Aid level 3	R1 348.00	4%	R1 402.00
	Per person	Fire extinguisher basic	R989.00	4%	R1 029.00
	Per person	Basic Fire Fighting – 1 day	R1 618.00	4%	R1 683.00
	Per person	School children (First Aid 1)	R410.00	4%	R426.00
	Per kilometre	Transport cost	R8.00	4%	R8.00
STAND-BY	Per vehicle/boat	Special events	R444.00	4%	R462.00
	Per hour	Medical stand-by (limited to venue or terrain)	R388.00	4%	R404.00
INSURANCE INSPECTIONS	-	Inspection on request of insurance	R764.00	4%	R795.00
	-	Follow-up inspection	R286.00	4%	R297.00
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%
DIVING TEAM	Per day	Diving team	R1 433.00	4%	R1 490.00
LECTURE ROOM	Per day	-	R562.00	4%	R584.00
EXTERNAL TRAINING FACILITY	Per student per day	-	R286.00	4%	R297.00
OCCUPATIONAL CERTIFICATE	Per unit	-	R213.00	4%	R222.00
FIRST AID REFRESHER TRAINING	-	-	R264.00	4%	R275.00
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial	R1 512.00	4%	R1 572.00
	-	Small content <1000L – Farms & private	R410.00	4%	R426.00
	-	LPG	R200 + inspection tariff	4%	R208 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R567.00	4%	R590.00
FIRE PERMIT	Per site	-	R601.00	4%	R625.00
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	R562.00	4%	R584.00
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	R562.00	4%	R584.00
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION)	-	-	No charge	-	No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	R636 per hour per unit	4%	R661 per hour per unit
AIR SUPPORT	-	-	Cost + 10% + 15%	-	Cost + 10% + 15%
FLAM TRAINER	Per day	With two operators	R10000 + Travel & Accommodation Cost	4%	R10400 + Travel & Accommodation Cost

OVERSEAS DISTRICT MUNICIPALITY
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2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2020/2021 (VAT INCLUSIVE)	% INCREASE	TARIFF 2021/2022 (VAT INCLUSIVE)
ADDITIONAL TARIFFS	-	Any rental of equipment and vehicles-	Cost + 10% + 15%	-	Cost + 10% + 15%
	Per page	Photostat/A4 page	R1.40	4%	R1.50
	Per page	Photostat/A4 page colour	R5.60	4%	R5.80
	Per page	Computer printouts	R16.00	4%	R17.00
	Per page	Faxing	R33.00	4%	R34.00
	Per cheque	Dishonoured cheques	R152.00	4%	R158.00
	Per occurrence	Faulty payments	R152.00	4%	R158.00
	Per item	Printing of maps A0 size black	R108.00	NOT IN USE ANYMORE	
	Per item	Printing of maps A0 size colour	R130.00		
	Per item	Printing of aerial photos A0 size	R349.00		
	Per item	Printing of maps A1 size black	R96.00		
	Per item	Printing of maps A1 size colour	R108.00		
	Per item	Printing of aerial photos A1 size	R213.00		
	Per item	Printing of maps A2 size black	R85.00		
	Per item	Printing of maps A2 size colour	R95.00		
	Per item	Printing of aerial photos A2 size	R174.00		
	Per item	Printing of maps A3 size black	R63.00		
	Per item	Printing of maps A3 size colour	R74.00	4%	R77.00
	Per item	Printing of aerial photos A3 size	R141.00	4%	R147.00
	Per item	Printing of maps A4 size black	R29.00	4%	R30.00
	Per item	Printing of maps A4 size colour	R34.00	4%	R35.00
	Per item	Printing of aerial photos A4 size	R39.00	4%	R41.00
	Appeal	-	R1 348.00	4%	R1 402.00
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	R1 348.00	4%	R1 402.00
	-	Tender 5 – 8 years 11 months	R674.00	4%	R701.00
	-	Tender 3 years 11 months - 4 years 11 months	R276.00	4%	R287.00
	-	3 years	R276.00	4%	R287.00

OVERBERG DISTRICT MUNICIPALITY
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BREDASDORP 7260



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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2020/2021 (VAT INCLUSIVE)	% INCREASE	TARIFF 2021/2022 (VAT INCLUSIVE)
	-	Less than 3 years	R135.00	4%	R140.00
	-	Banking Tender	R674.00	4%	R701.00
ELECTRONIC NOTICE BOARD	Per day	Private Sector/Business per 24 hours rolling per slide	R14.00	4%	R15.00
	Per day	Municipalities (local) per 24 hours rolling per slide	R7.00	4%	R7.00
PROPERTIES	Per month	Head Office Shaded Parking (Officials only)	R32.00	4%	R33.00
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	R787.00	4%	R818.00
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Commercial vehicles (Cars and Pick-ups's Campers, Caravans and Trailers)	R175.00	4%	R182.00
ENVIRONMENTAL MANAGEMENT	Per Weigh Load	Use of Weighbridge (ad hoc private users) Large vehicles (All Trucks and Busses)	R450.00	4%	R468.00

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4. BUILDING PLANS

		TARIFF 2020/2021	
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INCLUSIVE)
WATER QUALITY MONITORING	-	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	R202
	-	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R145.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	R202
	-	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	R202
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA	R0
MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	-	All bacteriological & chemical analyses: R145,00 per sample run plus laboratory cost as per contract between ODM and laboratory	R202
	-	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	R202
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	R921
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS,	-	Issuing of Certificates of acceptability: Once off payment	R202
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	R573
	-	Replacement of any applicable COA	R202
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	R202
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	R359

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		TARIFF 2020/2021 (VAT INCLUSIVE)	
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	
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)	R1 719
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	R6 314
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	R25 618
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	R79 776
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	R159 708
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	R323 990
ISSUING OF HEALTH REPORT OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	R202
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	R573
ATMOSPHERIC	-	Application for new atmospheric emission licence	R12 700 per listed activity
	-	Application for atmospheric emission licence review	R12 700 per listed activity
	-	Application for atmospheric emission licence renewal	R6 350 per listed activity
	-	Application for atmospheric emission licence transfer	R2 545
Local Municipalities	-	Health Service	R5,60 per population

OVERBERG DISTRICT MUNICIPALITY
21 LONG STREET, PHUMATHE SAO 432
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29 MAR 2021

4. BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2020/2021 (VAT INCLUSIVE)		2021/2022 (VAT INCLUSIVE)
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	R498.00	4%	R518.00
	-	Any additional structure posts	R360.00	4%	R374.00

4. BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2020/2021 (VAT INCLUSIVE) R		2021/2022 (VAT INCLUSIVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6.5% of Building plan cost	NOT IN USE ANYMORE	
	Per plan	Inspection of any building plan – Overstrand area	3.9% of Building plan cost		

6. KARWYDERSKRAAL DUMPING SITE

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF	% INCREASE	TARIFF
			2020/2021 (15% VAT INCLUSIVE) R		2021/2022 (15% VAT INCLUSIVE)
KARWYDERSKRAAL	Dumping	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)	Free of charge	None	Free of charge
	Dumping	Cost per tonne - Dumping of general Household waste - Private	R241.00	1.66%	R245.00
	Dumping	Cost per Tonne-General Household Waste - Municipalities	R94.20	None	R94.02
	Dumping	Cost per tonne - dumping building rubble (oversize/clean)	R105.00	3.50%	R108.68
	Dumping	Cost per tonne - dumping contaminated builders rubble	R241.00	1.66%	R245.00
	Dumping	Cost per tonne - rehabilitation contribution - municipalities	R14.33	18.84%	R17.03

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7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF		OUT OF SEASON TARIFF		% INCREASE	IN SEASON TARIFF		OUT OF SEASON TARIFF	
		2020/2021 (VAT INCLUSIVE) R	2020/2021 (VAT INCLUSIVE) R	2020/2021 (VAT INCLUSIVE) R	2020/2021 (VAT INCLUSIVE) R		2021/2022 (VAT INCLUSIVE) R	2021/2022 (VAT INCLUSIVE) R	2021/2022 (VAT INCLUSIVE) R	2021/2022 (VAT INCLUSIVE) R
SEMI-PERMANENT BASIC SERVICES	Blocked sewerage and water supply repair work	460	460	460	460	4.35%	480	480	480	480
	Sewerage connection with network (ones-off)	6 245	6 245	6 245	6 245	3.92%	6 490	6 490	6 490	6 490
ELECTRICITY	Electricity tariff per unit	2 916	2 916	2 916	2 916	As approved by Overstrand LM	2 916	2 916	2 916	2 916
	Electricity Availability Tariff per month	298	298	298	298	As approved by Overstrand LM	298	298	298	298
SEMI-PERMANENT DEFAULT SERVICES	Cutting of grass semi-permanent plot	460	460	460	460	4.83%	480	480	480	480
	Removal of rubbish semi-permanent plot	460	460	460	460	4.35%	480	480	480	480
	Builders per person per day	0	35	35	35	4.00%	0	36	36	36
	Builders vehicles per day	0	40	40	40	4.00%	0	42	42	42
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Registration service providers operating in the Resort	0	1 000	1 000	1 000	4.00%	0	1 040	1 040	1 040
	Administrative costs transfer of rental agreement	700	700	700	700	4.29%	730	730	730	730
REDUCED TARIFFS (EXCLUDING 10 DECEMBER - 10 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Administrative costs renewal of rental agreement	320	320	320	320	4.02%	333	333	333	333
	Groups of 20 - 50 persons	-	15% discount	-	15% discount	-	-	15% discount	-	15% discount
	Groups of 51 - 100 persons	-	20% discount	-	20% discount	-	-	20% discount	-	20% discount
	Groups of 101 - 200 persons	-	25% discount	-	25% discount	-	-	25% discount	-	25% discount
	Groups of more than 200 persons	-	30% discount	-	30% discount	-	-	30% discount	-	30% discount
	Caravan Groups 20-50 (maximum 6 per caravan)	-	30% discount	-	30% discount	-	-	30% discount	-	30% discount
	Caravan Groups 51-100 (maximum 6 per caravan)	-	40% discount	-	40% discount	-	-	40% discount	-	40% discount
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	-	30% discount	-	30% discount	-	-	30% discount	-	30% discount
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	-	35% discount	-	35% discount	-	-	35% discount	-	35% discount
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 320	2 320	2 320	3.88%	0	2 410	2 410	2 410
SEASON-AND OTHER TIMES	Pensioners	-	30% discount	-	30% discount	-	-	30% discount	-	30% discount
	Contractors (longer than 1 month)	-	15% discount	-	15% discount	-	-	15% discount	-	15% discount
	Staff	-	40% discount	-	40% discount	-	-	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	-	-	Excluding 10 December - 10 January of next year & Easter Weekend	-	Excluding 10 December - 10 January of next year & Easter Weekend
	Week	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	-	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00
	Weekend	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	-	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00

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8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF		OUT OF SEASON		% INCREASE	IN SEASON TARIFF		OUT OF SEASON	
		2020/2021 (VAT INCLUSIVE) R	TARIFF - WEEKEND 2020/2021 (VAT INCLUSIVE) R	2020/2021 (VAT INCLUSIVE) R	TARIFF - WEEKEND 2020/2021 (VAT INCLUSIVE) R		2021/2022 (VAT INCLUSIVE) R	TARIFF - WEEKEND 2021/2022 (VAT INCLUSIVE) R	2021/2022 (VAT INCLUSIVE) R	TARIFF - WEEKEND 2021/2022 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	860	720	550	690	3.76%	890	750	570	
	Beverage deposit (no VAT payable)	500	500	500	520	4.00%	520	520	520	
	Cancellation fee (Only payable if re-let)	150	150	150	160	6.67%	160	160	160	
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	
CARAVAN/TENT SITES	Access card - deposit per card	80	80	80	80	0.00%	80	80	80	
	Caravan/Tent site per night (maximum 6 persons) with electricity	380	330	280	400	4.04%	400	340	290	
	Caravan/Tent site per night (maximum 6 persons) without electricity	350	280	250	360	3.41%	360	280	260	
	Caravan/Tent site per person per night (out of season only)	0	90	90	0	0.00%	0	90	90	
ADDITIONAL PERSONS/VEHICLES	Cancellation fee (Only payable if re-let)	150	150	150	160	6.67%	160	160	160	
	Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	
	Access card - deposit per card	85	85	85	90	5.88%	90	90	90	
	Extra persons per site per person per day - caravan/tent sites and bungalows	80	80	80	80	0.00%	80	80	80	
DAY VISITORS	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	45	45	45	50	11.11%	50	50	50	
	Day visitors per site per person per day camping site (05:00 - 17:00)	0	40	40	0	0.00%	0	40	40	
	Vehicle per day (05:00 - 17:00) (Excluding in-season)	0	50	50	0	0.00%	0	50	50	
	Mini-bus per day (08:00 - 17:00) (Excluding in-season)	0	50	50	0	40.00%	0	70	70	
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Bus per day (08:00 - 17:00) (Excluding in-season)	0	150	150	0	6.67%	0	160	160	
	Children 5 years and younger	Free	Free	Free	Free	-	Free	Free	Free	
	Plot tariff per year	14 978	14 978	14 978	15 577	4.00%	15 577	15 577	15 577	
	Plettenberg plot tariff per year	18 041	18 041	18 041	18 763	4.00%	18 763	18 763	18 763	
ELECTRICITY	Electricity tariff per unit	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	
	Electricity Availability Tariff per month (semi-permanent plots)	276	276	276	276	-	276	276	276	
	Cutting of grass semi-permanent plot	460	460	460	478	4.00%	478	478	478	
	Removal of rubbish semi-permanent plot	460	460	460	478	4.00%	478	478	478	
SEMI-PERMANENT DEFAULT SERVICES	Builders per person per day	0	35	35	0	4.00%	0	36	36	
	Builders per vehicle per day	0	40	40	0	4.00%	0	42	42	
	Registration service providers operating in the Resort	0	1,000	1,000	0	4.00%	0	1,040	1,040	
	Administrative costs transfer of rental agreement	700	700	700	728	4.00%	728	728	728	
SEMI-PERMANENT RENEWAL AND TRANSFERRALS OF CONTRACTS	Administrative costs renewal of rental agreement	320	320	320	333	4.00%	333	333	333	

As approved by
Cape Agulhas LM
Aligned with electricity tariff structure of Cape Agulhas Local Municipality for pre-paid meters.

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8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF		% INCREASE	OUT OF SEASON		IN SEASON TARIFF		OUT OF SEASON	
		2020/2021 (VAT INCLUSIVE) R	2020/2021 (VAT INCLUSIVE) R		TARIFF - WEEK 2020/2021 (VAT INCLUSIVE) R	TARIFF - WEEK 2021/2022 (VAT INCLUSIVE) R	2021/2022 (VAT INCLUSIVE) R	TARIFF - WEEK 2021/2022 (VAT INCLUSIVE) R		
	Groups of 20 - 50 persons	- 15% discount	- 15% discount		15% discount	- 15% discount		15% discount	15% discount	
	Groups of 51 - 100 persons	- 20% discount	- 20% discount		20% discount	- 20% discount		20% discount	20% discount	
	Groups of 101 - 200 persons	- 25% discount	- 25% discount		25% discount	- 25% discount		25% discount	25% discount	
	Groups of more than 200 persons	- 30% discount	- 30% discount		30% discount	- 30% discount		30% discount	30% discount	
	Caravan Groups 20-50 (maximum 6 per caravan)	- 30% discount	- 30% discount		30% discount	- 30% discount		30% discount	30% discount	
	Caravan Groups 51-100 (maximum 6 per caravan)	- 40% discount	- 40% discount		40% discount	- 40% discount		40% discount	40% discount	
	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	- 30% discount	- 30% discount		30% discount	- 30% discount		30% discount	30% discount	
	Caravan Sites 15-21 days (6 person & 2 vehicles per caravan)	- 35% discount	- 35% discount		35% discount	- 35% discount		35% discount	35% discount	
	Caravan Sites monthly tariff (maximum 2 persons & 1 vehicle)	0	2 140	4,21%	2 140	0		2 230	2 230	
	Pensioners	-	30% discount		30% discount	-		30% discount	30% discount	
	Contractors (longer than 1 month)	-	15% discount		15% discount	-		15% discount	15% discount	
	Staff	-	40% discount		40% discount	-		40% discount	40% discount	
	In Season	10 December - 10 January of next year & Easter Weekend	-		-	10 December - 10 January of next year & Easter Weekend	-	-	-	
	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	Sunday 14:00 - Thursday 10:00		Sunday 14:00 - Thursday 10:00	Sunday 14:00 - Thursday 10:00	
	Weekend	Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00		Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00		Thursday 14:00 - Sunday 10:00	Thursday 14:00 - Sunday 10:00	

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Medium Term Revenue and Expenditure Framework (MTREF) DRAFT BUDGET:

2021/2022 – 2023/2024

MFMA Municipal Budget Circulars for 2021/22 MTREF

15



NATIONAL TREASURY

MFMA Circular No. 107

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2021/22 MTREF

CONTENTS

1.	THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS.....	2
2.	KEY FOCUS AREAS FOR THE 2021/22 BUDGET PROCESS	3
2.1	LOCAL GOVERNMENT CONDITIONAL GRANTS ALLOCATIONS	3
3.	2021 LOCAL GOVERNMENT ELECTIONS AND THE BUDGET PROCESS.....	4
4.	MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)	6
4.1	RELEASE OF VERSION 6.5 OF THE CHART.....	6
4.2	BUDGETING AND REPORTING FOR THE COVID-19 PANDEMIC AND WATER INVENTORY	6
4.3	REVISED MUNICIPAL PROPERTY RATES ACT CATEGORIES	7
4.4	FORBIDDEN ACTIVITIES	7
4.5	INDEPENDENT AUDITS ON MUNICIPAL FINANCIAL SYSTEMS.....	8
4.6	REGULATION OF MINIMUM BUSINESS PROCESSES AND MSCOA SYSTEM SPECIFICATIONS	8
4.7	NON-COMPLIANCE WITH MSCOA REQUIREMENTS	9
4.8	EXTENSION AND PROCURING OF SERVICE LEVEL AGREEMENTS (SLA) FOR FINANCIAL SYSTEMS ..	10
4.9	CASH FLOW RECONCILIATION	10
4.10	MSCOA CALENDAR FOR 2021/22.....	10
5.	THE REVENUE BUDGET	11
5.1	MAXIMISING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE.....	11
5.2	SETTING COST-REFLECTIVE TARIFFS.....	12
5.3	BULK ACCOUNT PAYMENTS - Eskom CONCESSIONS.....	12
5.4	TIMEOUS ALLOCATIONS AND CLEARING OF THE CONTROL ACCOUNTS.....	13
5.5	ESKOM BULK TARIFF INCREASES.....	13
6.	FUNDING CHOICES AND MANAGEMENT ISSUES.....	13
6.1	EMPLOYEE RELATED COSTS	13
6.2	REMUNERATION OF COUNCILLORS.....	14
7.	CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES.....	14
7.1	NON-COMPLIANCE OF IN-YEAR MONITORING.....	14
8.	THE MUNICIPAL BUDGET AND REPORTING REGULATIONS.....	15
8.1	ENSURING MUNICIPAL SUSTAINABILITY THROUGH A FUNDED BUDGET	15
8.2	BUDGETING FOR INDIRECT GRANT ALLOCATIONS	15
8.3	MONTHLY REPORTING OF DEBTORS	15
8.4	SCHEDULE A - VERSION TO BE USED FOR THE 2021/22 MTREF	16
8.5	ASSISTANCE WITH THE COMPILATION OF BUDGETS	17
8.6	ASSESSING THE 2021/22 MTREF BUDGET.....	17
9.	BUDGET PROCESS AND SUBMISSIONS FOR THE 2021/22 MTREF	18
9.1	SUBMITTING BUDGET DOCUMENTATION AND A1 SCHEDULES FOR 2021/22 MTREF	18
9.2	EXPECTED SUBMISSIONS FOR 2021/22 MTREF	19
9.3	PUBLICATION OF BUDGETS ON MUNICIPAL WEBSITES	20
9.4	COMMUNICATION BY MUNICIPAL ENTITIES TO NATIONAL TREASURY	20

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Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (*m*SCOA); 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 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, *m*SCOA 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 on budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury projects real economic growth of 3.3 per cent in 2021, following an expected contraction of 7.8 per cent in 2020. Real GDP growth is expected to moderate to 1.7 per cent in 2022 and 1.5 per cent in 2023, averaging 2.1 per cent over the medium term.

South Africa experienced its largest recorded decline in economic output in the second quarter of 2020 due to the strict COVID-19 lockdown. Real GDP fell by 17.1 per cent relative to the previous quarter (or 51 per cent on a seasonally adjusted and annualised basis), with all major sectors except agriculture declining. The second-quarter results were weaker than expected in the June 2020 special adjustments budget, which projected a contraction of 7.2 per cent in 2020.

High-frequency data for the third quarter – such as the volume of electricity distributed, mining and manufacturing output, business confidence and the Absa Purchasing Managers' Index (PMI) – shows evidence of a limited economic rebound. Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, output is only expected to return to pre-pandemic levels in 2024.

The main risks to the economic outlook are weaker-than-expected growth, continued deterioration in the public finances and a failure to implement structural reforms. A second wave of COVID-19 infections, accompanied by new restrictions on economic activity, would have significant implications for the outlook. Government's fiscal position is a risk to growth: higher long-term borrowing costs and risk premiums have started to affect the broader economy.

In addition, recovery efforts will fail unless structural constraints (including in energy, infrastructure and competitiveness) are urgently addressed. While the reforms required in these areas do not immediately affect growth, they are critical for market confidence and investment.

Electricity remains a binding constraint on economic recovery, with power interruptions expected to continue into 2021. Private generation will only be able to plug the electricity gap to a limited extent over the next year.

Job creation is a top priority of the economic recovery plan that will guide policy actions over the medium term, supported by new infrastructure investment and large-scale public

employment programmes. In addition, targeted skills development will improve productivity and employment prospects.

Headline inflation is at the lower end of the 3 to 6 per cent target range. Goods and services inflation has broadly declined due to weak demand and falling oil prices. Inflation is forecast to fluctuate around the 4.5 per cent midpoint over the medium term in line with moderating inflation expectations.

In summary, the country's tax collection targets have not been met and this means that the fiscus has less funds available to allocate across the various spheres of government. There are measures in place to reduce expenditure to narrow the deficits.

The following macro-economic forecasts must be considered when preparing the 2021/22 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2016 - 2020

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate	Forecast		
CPI Inflation	4.1%	3.2%	4.1%	4.4%	4.5%

Source: Medium Term Budget Policy Statement 2020.

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

2. Key focus areas for the 2021/22 budget process

2.1 Local government conditional grants allocations

Transfers to local government will be reduced by R17.7 billion, including R14.5 billion from the local government equitable share, R2.7 billion from the general fuel levy and R569 million in direct conditional grants over the 2021 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Government will revisit underperforming programmes. For example, some cities receiving the Public Transport Network Grant (PTNG) have not launched their integrated public transport networks. Over the MTEF period, government will suspend at least two more poorly performing cities from this grant and the remaining cities will be required to reduce costs and demonstrate their effectiveness to remain funded.

The annual Division of Revenue Bill will be published in February 2021 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2020 Division of Revenue Act to compile their 2021/22 MTREF. In terms of the outer year allocations (2023/24 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2020 Division of Revenue Act for 2020/21. The DoRA is available at

<http://www.treasury.gov.za/documents/national%20budget/2020/default.aspx>

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Division of Revenue Second Amendment Bill, 2020: changes to local government allocations

Roll-over of funds - R390 million is rolled over in the Urban Settlement Development Grant (USDG) to fund commitments for bulk infrastructure related projects in Nelson Mandela Bay Metropolitan Municipality. R98 million is rolled over in the PTNG to continue with the rollout of the integrated public transport network (IPTN) for public and non-motorised infrastructure in Nelson Mandela Bay Metropolitan Municipality.

R307 million is rolled over in the Regional Bulk Infrastructure Grant (RBIG) for drought and COVID-19 water and sanitation interventions nation-wide.

Water Services Infrastructure Grant (WSIG) - R12 million has been reprioritised from the Department of Water Affairs' budget into the indirect component of WSIG for the implementation of various water services interventions.

Reductions to municipal conditional grants

In the Medium-Term Policy Budget Statement, the Minister of Finance indicated that R10.5 billion is required for the rescue plan for the South African Airways. Therefore, R613 million has been proportionately reduced across municipalities in respect of conditional grants while no reductions were made to the local government equitable share for the 2020/21 financial year.

These changes are shown in Schedule 4, Part B; Schedule 5, Part B and Schedule 6, Part B of the Bill.

Additional instruments to finance infrastructure in municipalities

Municipalities can access other instruments to finance the development of infrastructure that boosts economic growth beyond infrastructure grants. Reforms over the medium term will enhance the ability of municipalities to raise revenue to invest in their own development. An update on development charges and borrowing reforms is summarised below:

- **Development charges** - Municipalities earn revenue from charging developers to connect new developments to municipal services. The draft Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations in respect of these development charges, thereby strengthening the revenue-raising framework of municipalities. After processing comments, the National Treasury will submit the Bill to Cabinet and Parliament for consideration in 2021; and
- **Borrowing** - Creditworthy municipalities can also borrow in capital markets. The National Treasury has updated the original municipal borrowing policy framework, which guides this borrowing, and will shortly submit it to Cabinet for approval. The proposed changes aim to increase the term maturity of borrowing improve the secondary market for the trade of municipal debt instruments and define the role of development finance institutions to avoid crowding out the private sector.

3. 2021 Local Government Elections and the budget process

Local government elections are scheduled to take place in 2021, and the proposed date is yet to be determined. Elections are important events as we reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of local government for the next five years.

The following four risks need to be explicitly managed:

1. In terms of section 13 of the Municipal Property Rates Act, 2004 (Act No 6 of 2004)(MPRA) and sections 24 and 42 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003)(MFMA), new tariffs for property rates, electricity, water and any other taxes and similar tariffs may only be implemented from the start of the municipal financial year (1 July). This means that the municipal council must approve the relevant tariffs as part of the MTREF budget before the commencement of the financial year on 1 July. Failure to obtain council approval for the annual tariff increases would most likely cause an immediate financial crisis that may lead to the provincial executive intervening in the municipality in terms of section 139 of the Constitution. Therefore, if the elections take place after the start of the financial year, the outgoing council will be responsible for approving tariffs for the 2021/22 MTREF and the newly elected council for the implementation thereof as section 28(6) of the MFMA does not allow the increase of tariffs in-year;
2. In terms of section 16 of the MFMA, a municipal council must approve the annual budget for the municipality before the start of the financial year, and should a municipal council fail to do so, section 26 of the MFMA prescribes that the provincial executive **must** intervene. This provincial intervention may include dissolving the municipal council and appointing an administrator to run the municipality. Therefore, the outgoing council must ensure that they comply with the timeframes for approval of the budget;
3. The outgoing council may be tempted to prepare an 'election friendly budget' with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens their respective municipality's financial sustainability and service delivery; and
4. Given that the timing of election campaigning may coincide with the municipal public budget consultations, there is a risk that these consultations may be neglected or used to serve the narrow interests of political parties. It is reiterated that transparency and public participation is an integral part of our constitutional democracy, hence municipalities must ensure that public and stakeholder consultation processes are adhered to as required by the legislative framework.

In the build-up to the 2021 local government elections, the financial sustainability of the municipality should be protected. Now, more than ever before, it is paramount for sound municipal decision-making so that the long-term sustainability of municipal finances and service delivery is achieved beyond the election period.

Finances of some municipalities have been unstable for many years, and this was exacerbated by the financial impact of the COVID-19 pandemic. Therefore, there is severe pressure to maintain healthy cash flows and increase cost containment measures while sustaining efficient service delivery levels. It is therefore imperative that municipalities refrain from suspending credit control and debt collection efforts. Municipalities are also reminded of the regulatory framework set out in the Municipal Cost Containment Regulations insofar as it relates to the use of municipal funds to fund election campaigns and other non-priority issues as this might further impact the financial sustainability of municipalities.

Furthermore, as the current municipal leadership will be responsible for the compilation of the 2022/23 MTREF budgets, councils are advised to prioritise expenditure appropriations aligned to the policy intent as described in the integrated development plans (IDPs). Infrastructure provisioning for water, sanitation, roads and electricity remain key priorities.

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In addition, the outgoing council is advised to critically consider the financial implications before entering into new long-term contracts that are not of priority to the municipality and avoid if possible, committing the incoming council. Municipalities should refrain from filling non-critical positions, purchasing cars, procuring new financial systems and from incurring any other expenditure at this stage that will financially burden the incoming council.

During this time of transition, all stakeholders should work together to ensure that municipalities continue to perform their functions efficiently and effectively. The Mayor and municipal manager should now be engaging in the process of the annual review of the fifth and last year of the IDP in terms of section 34 of the Municipal Systems Act (MSA) and the 2022/23 budget preparation process in terms of section 21 of the MFMA. It is particularly important to ensure that arrangements for the review of IDPs and preparation of budgets continue seamlessly as these processes cannot be delayed in anticipation of the announcement of an election date.

In deciding on the schedule for the 2022/23 budget process, the Mayor and municipal manager must also note that the MFMA, read together with the Municipal Budget and Reporting Regulations, only allows for a 'main adjustments budget' to be tabled after the mid-year budget and performance assessment has been tabled in council, i.e. after 25 January 2022. In addition, the permitted scope of an adjustments budget is quite limited in that taxes and tariffs may not be increased (refer to section 28(6) of the MFMA) and any additional revenues may only be appropriated to programmes and projects already budgeted for (refer to section 28 of the MFMA). Therefore, the idea of the current council passing a 'holding budget' which the new council will change substantially through an adjustments budget soon after the start of the municipal financial year is not legally permitted.

Though an IDP is a five-year strategic document of council, municipalities should note that when a new council takes office after a local government election, the norm has been that the new council implements the last adopted IDP during the first year of office. It is normally only in the second year of office that the newly elected council adopts a new IDP after thorough interrogation, extensive consultation and finalisation of a new five-year strategy.

In the absence of detailed information on the 2021 Local Government Elections, National Treasury will provide further guidance in the follow-up MFMA Budget Circular to be issued in March 2021.

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

4.1 Release of Version 6.5 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 6.5 is released with this circular.

Version 6.5 of the chart will be effective from 2021/22 and must be used to compile the 2021/22 MTREF and is available on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

4.2 Budgeting and Reporting for the COVID-19 pandemic and water inventory

In terms of the Annexure to MFMA Circular No. 99, *mSCOA* Circular No. 9, and GRAP 12, municipalities were advised to:

1. Record and ringfence all funding and expenditure pertaining to the COVID-19 pandemic for the 2020/21 MTREF when budgeting and transacting; and

2. Budget and account for bulk water purchases as inventory as per GRAP 12 (paragraph 07).

It is evident from the snapshots that were drawn from the Local Government Database based on the *m*SCOA data strings that were submitted by municipalities in terms of the monthly Section 71 reporting, that most municipalities have not budgeted or reported on COVID-19 related allocations and expenditure, nor bulk water inventory as per the guidance provided.

Although the regulated A1 Schedule will only be amended from the 2021/22 MTREF to align to GRAP 12 (as per MFMA Circular No. 98), municipalities should already record water inventory in the *m*SCOA chart. **Municipalities must budget for water as inventory in the 2021/22 MTREF.** This means that municipalities will no longer be able to budget for water bulk purchases as an expense on table A4. Municipalities must use bulk water purchases i.e. system input volume on table A6: inventory. This provides for three different water sources i.e. water treatment works, bulk purchases and natural sources. When water is issued through the billing/ distribution, the cost should be expensed through table A4: inventory consumed with the corresponding accounting transaction in the inventory account on table A6: current assets: water: authorised consumption.

Municipalities that did not adjust their 2020/21 MTREF budgets by 30 September 2020 to respond to the COVID-19 pandemic or budget for bulk water inventory are reminded to do so in the main adjustments budget process in February 2021.

It should also be noted that the National Treasury's reporting on COVID-19 will be drawn as per *m*SCOA Circular No. 9 and we will not be able to identify COVID-19 allocations and expenditure that have been ringfenced in another manner.

Municipalities must submit the adjustments budget and revised project list for 2020/21 in the format of a *m*SCOA data strings (ADJB and PRAR) uploaded to the Local Government (LG) Upload Portal within 10 working days after Council has adopted the adjustments.


4.3 Revised Municipal Property Rates Act Categories

By now all municipalities should be aware that section 8 of the Municipal Property Rates Act on the determination of categories of **rateable** properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act"). The new rateable property categorisation framework based on use (provided these property categories exist within the municipality) and consequently, all property categories that are based on ownership, geographic location or any other basis fall away.

Municipalities must implement the new property categorisation framework by not later than 1 July 2021. The *m*SCOA chart Version 6.5 makes provision for the new and the old framework. However, the old framework will be retired in the next version of the chart and municipalities are advised to implement the new property categorisation framework as legislated. Therefore, municipalities cannot use both frameworks to avoid duplication and overstatement of revenue from property rates.

4.4 Forbidden activities

The Item Assets segment of the *m*SCOA chart currently includes items such as staff loans as non-current receivables from non-exchange transactions. This is in contravention with Section 164(1)(c) of the MFMA that stipulates that a municipality may not make loans to councillors or officials of the municipality; directors or officials of the entity; or members of the public. Therefore, municipalities are advised not to use these items when budgeting as National Treasury may retire these items in the next version of the chart.


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4.5 Independent Audits on Municipal Financial Systems

All municipalities and municipal entities had to comply with the *m*SCOA Regulations by 1 July 2017. MFMA Circular No. 80 provided guidance on the minimum business processes and system specifications for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.

The National Treasury will conduct independent audits on all municipal financial systems in 2021 to determine to what extent the financial systems that are currently being used by municipalities comply with the minimum business processes and system specifications required in terms of *m*SCOA. These audits were initially planned for 2020, but due to restrictions on procurement processes and travel in terms of the COVID-19 pandemic it was postponed to 2021. The results of the audits will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2022. **Until these audits have been concluded, and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that does not comply with the necessary *m*SCOA functionality requirements.** However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and *m*SCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.

It should be emphasised that the onus to ensure compliance with the *m*SCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities must properly manage Service level agreements (SLA) with system vendors. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the system vendor does not meet the agreed upon milestones. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA. Lastly, municipalities must agree on the services that are to be provided by the system vendors and costs thereof in the SLA that is signed by the municipality and system vendor. Municipalities should consider the financial implications thereof and negotiate more favourable terms with the system vendor if necessary before signing the SLA. Once signed, the SLA is legally binding.

4.6 Regulation of Minimum Business Processes and *m*SCOA System Specifications

National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are.

It was evident from the engagements that municipalities are not using their financial systems optimally. Some of the challenges that were identified in this regard include the following:

- Some municipalities have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (*m*SCOA enabling) version of their financial systems;

- A few municipalities are not paying for the required licences to use system solutions and they are not upgrading and maintaining their servers, hardware and software to become and remain *m*SCOA compliant and to protect their data;
- Several municipalities are still transacting on their legacy systems that are not *m*SCOA enabling or they are using excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the *m*SCOA enabling system that was procured. This constitutes fruitless and wasteful expenditure; and
- Other municipalities are not using all the modules of the core financial system (using 3rd party systems) while they have procured these modules. This is once again fruitless and wasteful expenditure.

Municipalities should include the cost of the above in their 2021/22 MTREF budgets.

One of the key objectives of the *m*SCOA reform is to ensure that municipalities are budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the *m*SCOA Regulations.

National Treasury will expand and regulate the business processes and system specifications communicated in MFMA Circular No. 80 and its Annexure B in the 2021/22 MTREF to ensure that municipalities are using the functionality available on their financial systems. MFMA Circular No. 80 was issued in 2016, and several Regulations and best practises as per the MFMA Circulars have been introduced since then. The expansion of the requirements will accommodate these new developments.

4.7 Non-compliance with *m*SCOA requirements

If your municipality has not yet achieved the required level of *m*SCOA implementation, then it must provide a detailed action plan (road map) to the National and the respective provincial treasury to indicate how the municipality will fast track the implementation of *m*SCOA. The action plan should include the following priority areas, as applicable to the municipality:

- The functionality of the financial system, including the minimum system functionality and business process as per MFMA Circular No. 80 and Annexure B and functionality required in terms of Regulations and MFMA Circulars that was issued after 08 March 2016 (the date on which MFMA Circular No. 80 was issued);
- Integration of 3rd party sub-systems with the *m*SCOA enabling financial system as required in terms of MFMA Circular No. 80 and Annexure B;
- Change management initiatives to ensure that *m*SCOA is institutionalised as an organisational reform and not only a financial reform; and
- Training initiatives to ensure that all officials in the organisation are familiar with the *m*SCOA chart, basic accounting, balance sheet budgeting and movement accounting and the use of the *m*SCOA enabling financial system.

Importantly, the action plan must be drafted by the municipality and not the system vendor and the progress against it should be carefully monitored by the municipality's *m*SCOA Project Steering Committee (chaired by the Accounting Officer). Municipalities must present progress against the action plan at the 2020/21 Mid-Year Budget and Performance visits and Budget and Benchmark engagements with the National and the respective provincial treasury.

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4.8 Extension and Procuring of Service Level Agreements (SLA) for Financial Systems

At least six (6) months prior to the expiry of the SLA for the support and maintenance of the financial system, the municipality should either:

- Extend the existing SLA with the same system vendor subject to the provisions of Section 33 and 116(3) of the MFMA (read in conjunction with MFMA Circular No. 62); or
- Approach the market to procure services for the support and maintenance of the financial system consistent with the Municipal Supply Chain Management Regulations and municipality's Supply Chain Management Policy.

Importantly, once the SLA has expired, it cannot be extended, and the municipality will have to embark on a new procurement process. In addition, when the contract for the support and maintenance of the financial system comes to an end, it does not mean that the municipality must procure a new financial system. It is only support and maintenance services pertaining to the financial system that needs to be procured. Municipalities need to properly document their systems and the system language used to ensure that system support can be procured in the local market when required.

4.9 Cash flow reconciliation

The population of the cash flow reconciliation in tables A7, B7 and C7 of the MBRR formats using *m*SCOA data strings has been a challenge in previous financial years. The main contributing factors to this were that:

- Municipalities were not using the *m*SCOA segments correctly to populate their cash flow information;
- A number of municipalities did not use the movement accounts correctly in the *m*SCOA chart which distorts the figures reported in the cash flow tables;
- Some municipalities did not budget, transact or report directly in or from their financial systems; and
- There were errors in the linkages of the MBRR cash flow tables to the *m*SCOA data strings in the segment item: asset and liabilities on the Local Government Database.

It is critical that municipalities undertake balance sheet and cash flow budgeting to provide accurate cash flow information. National Treasury has provided guidance in this regard in MFMA Circular No. 98 and *m*SCOA Circular No. 10 and have also corrected the errors in the linkages of the MBRR cash flow tables to the *m*SCOA data strings. This has resulted in improvements in the section 71 cash flow data that were published at the end of quarter 1 of the 2020/21 MTREF. Further guidance on the application of the funding segment has also been issued in *m*SCOA Circular No. 11 on 4 December 2020.

4.10 *m*SCOA Calendar for 2021/22

Important dates pertaining to *m*SCOA related activities for the 2020/21 financial year is summarised below for planning purposes:

Activity		Time Frames
1.	Independent System Audits	February to December 2021
2.	Regulation of Minimum Business Processes and System Specifications	For comments and testing: October 2021
3.	<i>m</i> SCOA Virtual Training Sessions (various topics)	Monthly
4.	Roll out of eLearning <i>m</i> SCOA course through	July 2020

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 29 MAR 2021

	National School of Governance	
5.	Issue proposed <i>m</i> SCOA chart changes for version 6.6	October 2021
6.	Annual <i>m</i> SCOA CIGFARO Budgeting Workshop	November 2021
7.	Issuing of transversal contract for provision of financial systems	March 2022

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. Even as demand for services rises, weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, water boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for the servicing of 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.

Municipalities are reminded that the local government equitable share allocation is mainly to fund the costs of free basic services and to subsidise the administrative costs of the smaller and more rural municipalities. The increasing unemployment and growth in the number of persons per household means that the revenue foregone in respect of free basic services will likely increase, and it will become even more difficult to collect revenue. Household budgets are becoming increasingly under more pressure, and trade-offs might be applied when it becomes unaffordable to pay all household expenses on a monthly basis.

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 lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to **justify all increases in excess of the projected inflation target for 2021/22** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circular No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2021/22 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities not attaining their desired collection rates.

It is therefore essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities are encouraged to undertake this exercise as a routine practice. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this with the Deeds Office registry. In accordance with the MFMA Circular No. 93,

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municipalities are once more requested to submit the reconciliation of the valuation roll to the financial system to the National Treasury by no later than **05 February 2021**.

The above information must be emailed to linda.kruger@treasury.gov.za or must be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>.

5.2 Setting cost-reflective tariffs

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

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

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

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable municipalities to recover costs to fulfil its mandate. The National Treasury Municipal Costing Guide is also available on the link below on the National Treasury website.

<http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08>

5.3 Bulk Account Payments - Eskom Concessions

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

During the process, Eskom was engaged on providing relieve in certain areas. Municipalities must be made aware that the following concessions were agreed upon:

- Reducing the interest rate charged on overdue municipal bulk accounts from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms being extended from 15 days to 30 days for municipal bulk accounts; and
- Payments received from municipalities will be allocated to capital first and then the interest.

These concessions are aligned to the MFMA and are meant to curb the growing debt levels by allowing municipalities a more conducive payment regime than what was previously employed. In addition, municipalities are encouraged to budget for bulk services and honour their current account payments religiously to avoid stringent application of the bulk suppliers' credit control policy.

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29 MAR 2021

5.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

5.5 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD) 4 period due to differences in municipal and national financial years).

Municipalities are advised to use the tariff increases previously (March 2019) approved by the Regulator of 5.2 per cent 2021/22, 8.9 per cent for 2022/23 and 8.9 per cent in 2023/24 (for 2023/24, an average annual tariff increase is used for the National Energy Regulator of South Africa's multi-year price determination period of 1 April 2019 to 31 March 2022). The outer year is anticipated to be the first year of the MYPD 5 period, which is yet to be published.

6. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2021/22 MTREF budgets:

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

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

6.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account 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 take into account their financial sustainability when considering salary increases. It has been observed over the previous years that salary

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increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC. Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability as many municipalities that are already not in a position to afford the current wage cost would indeed have to apply no more than zero per cent increase in the 2021/22 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

6.2 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.

7. Conditional Grant Transfers to Municipalities

7.1 Non-compliance of in-year monitoring

In terms of Section 74(1) of the MFMA, municipalities must submit to the transferring officers, National and Provincial treasuries documents and monthly grant reports as may be prescribed or required. The *m*SCOA Regulations requires the uniform recording and classification of municipal budget and financial information at a transaction level in the form of a *m*SCOA data string that must be submitted to the LG Upload portal. Most municipalities are still not reporting on conditional grants as per the *m*SCOA requirements. As per MFMA Circular No 93, the National Treasury has only used *m*SCOA data strings as the source of data for publications on municipal financial performance from 1 July 2019. The *m*SCOA data strings will also be the main source of data that will be used to monitor the performance against grants and to inform decisions on the stopping and reallocation of conditional grants funding in the 2021/22 MTREF. The credibility of the *m*SCOA data strings reporting on grants will be closely monitored going forward.

Furthermore, section 12(2) of the Division of Revenue Act, 2020 (Act No. 4 of 2020) (DoRA) states that the municipality, as part of the report required in terms of section 71 of the MFMA, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant Transferring Officer.

Some municipalities have not been complying with the reporting requirements as stipulated above. Municipalities are reminded that the non-submission of monthly reports translates to non-compliance with the MFMA and DoRA. The National Treasury and Transferring Officer will be implementing stringent measures to municipalities that do not comply with the prescripts. This includes, but is not limited to, the stopping and reallocation of conditional grants funding of non-compliant municipalities. Municipalities are encouraged to comply with the reporting requirements to avoid withholding or stopping of an allocation.

In terms of performance reporting on conditional grants, municipalities and Transferring Officers are urged to pay particular attention to the contents of money spent against conditional grants. Government is not realising full value for money against the substantial investments it makes through grants.

8. The Municipal Budget and Reporting Regulations

8.1 Ensuring municipal sustainability through a funded budget

A budget is funded from realistically anticipated revenues to be collected, cash backed accumulated funds from the previous year as well as borrowed funds to be utilised for capital projects. A budget is realistic if it takes into account projected revenue for the current year based on the collection levels to date and actual revenue collected in the previous financial year. Municipal budgets must be prepared on this basis. The economic climate and the impact of COVID-19 pandemic had an effect on the ability of municipalities to collect arrear debt during levels 5, 4 and 3 of the national lockdown. This inability to exercise credit control measures during this period had decreased the collection rate in many municipalities.

Municipalities need to be proactive in exercising credit control measures to ensure that arrear debt is collected. Whilst collection rates decreased during the period mentioned above, municipalities must implement efforts to collect arrear debt and return collection rates to pre-COVID-19 levels. Whilst this unprecedented COVID-19 period is the exception, collection rates need to be maintained at 95 per cent in order to ensure the financial sustainability of municipalities. If collection rates have decreased, prudent financial management requires expenditure to be adjusted downward accordingly. This is to ensure that deficits are not realised and that realistically anticipated revenue based on projected collection rates funds expenditure. This will also ensure financial sustainability and avoid situations of financial distress in municipalities.

The Municipal Systems Act states that a municipal council must adopt, maintain and implement a credit control and debt collection policy that would be utilised for the collection of money that is due and payable to it. The municipal Councillors therefore are the custodians of the policy and responsible for its implementation. As a result, Councillors are required to encourage consumers in their municipal jurisdiction to pay for municipal services and to ensure that such debt that is due and payable to the municipality is collected. This would ensure compliance with the Act and ensure that a culture of payment is implemented in the municipal area. Council needs to play an active role in implementing their adopted policies to increase collection rates and ensure that funds are received to render services to the people.

Municipalities are reminded to develop a credible funding plan where the budget is unfunded. This plan must be tabled in and adopted by Council with the 2021/22 MTREF budget and submitted to the National and provincial treasuries when they submit their tabled and adopted budget in terms of Section 22(b)(i) and 24 (3) of the MFMA. Failure to approve a credible plan will result in the invoking of Section 216(2) of the Constitution.

8.2 Budgeting for indirect grant allocations

Some municipalities continue to budget for allocations not directly allocated to them as revenue in the Statement of Financial Performance. This results in revenue being overstated. Therefore, municipalities must refrain from budgeting for indirect grant allocations. A municipality must only budget for the allocations that are directly allocated and transferred to them.

8.3 Monthly reporting of debtors

National Treasury has observed through in-year monitoring that most municipalities are overstating debtors as they report on gross debtors instead of net. The format of the monthly debtors' data strings provides for a column to disclose provision for impairment as per council policy. Therefore, municipalities are urged to always reflect the provision for impairment in the column as indicated above for National Treasury to be able to reconcile the net debtors.

8.4 Schedule A - version to be used for the 2021/22 MTREF

National Treasury has released Version 6.5 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.5 of the *m*SCOA classification framework and must be used when compiling the 2021/22 MTREF budget.

It is imperative that all municipalities prepare their 2021/22 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Therefore, there is no reason why the 2021/22 MTREF budget must be done manually. National Treasury has protected the A1 schedule version 6.5, therefore manual population will not be allowed as the schedule must be extracted from the financial system.

ALL municipalities **MUST** prepare their 2021/22 MTREF tabled and adopted budgets using the A1 schedule version 6.5.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.5 is not allowed** in terms of the *m*SCOA Regulations.

The National Treasury has indicated in MFMA Circular No. 93 that municipalities must submit all A1 Schedules in PDF format only from the 2019/20 MTREF. Given the fact that the *m*SCOA classification framework makes it possible to generate the financial data required in the A1 schedule directly from the data strings and that additional data needed must be obtained from sub-systems that integrate with the financial system, the National Treasury will only accept the prescribed data string containing the supporting data, populated and uploaded by each municipality. National Treasury published the layout for the data string on the website in MFMA Budget Circular No. 98 and an amended version to be used for the 2021/22 MTREF forms part of this circular. The publication in the 2020/21 MTREF of non-financial data will be done using the supporting data uploaded from these data strings.

The National Treasury **will no longer gather supporting data from the MBRR A1 Schedules** but will expect each municipality to **submit the prescribed supporting data strings** containing the required data using the LG Upload Portal.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *m*SCOA chart version 6.5 changes. The revised MBRR Schedules for the 2021/22 MTREF and its linkages to the data string are available on the link below:

<http://cenvappsp10:31200/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2020%2d21&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67>

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

8.5 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
Johannesburg and Tshwane	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
eThekweni	Mpati Rakgwale		Mpati.Rakgwale@treasury.gov.za
	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Abigail Maila		Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Stanley Malele		Stanley.Malele@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Phumelele Gulukunqu	012 315 5539	Phumelele.Gulukunqu@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
Cape Town George	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Willem Voigt and	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National and provincial treasuries will analyse the credibility of the data string submissions.

8.6 Assessing the 2021/22 MTREF budget

National and provincial treasuries will assess the 2021/22 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **31 May to 30 June**. In this one-month period, the National and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10th working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated.**

The previous verification process and timeframes (i.e. July to September) can no longer be applied as municipalities are already transacting against the adopted and locked budget from 01 July 2020.

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

Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution, as well as a budget locking certificate (in the case of the adopted budgets) in accordance with the format specified in Regulation 31 of Schedule A of the MBRR. The A1 schedule must be included as part of the budget documentation in pdf format.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a credible funding plan, they will be required to correct the budget and go back to the Municipal Council to ensure they adopt and implement a funded budget as required in terms of Section 18 of the MFMA.***

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

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

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

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

9. Budget process and submissions for the 2021/22 MTREF

9.1 Submitting budget documentation and A1 schedules for 2021/22 MTREF

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

- Section 22(b)(i) of the MFMA requires that, ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2021**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 April 2021**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. E.g. if the council approves the annual budget on **31 May 2021**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 14 June 2020**.

Municipalities are no longer expected 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. Hard copies must be submitted in pdf format to the LG Upload portal.

9.2 Expected submissions for 2021/22 MTREF

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA24 and any other information not contained in the financial data string) in the A1 in the prescribed *m*SCOA data string in the format published with Version 6.5 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

Budget-related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/>. It should be emphasised that municipalities should submit all required documents to the LG Upload portal and not to lgdocuments@treasury.gov.za. National Treasury will retire lgdocuments@treasury.gov.za on 1 July 2021 to ensure that there is a single collection point of municipal financial data.

Also note that the LG Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za, but requires all documents to:

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

Any problems experienced with the submission of documents can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

The 2020/21 MTREF and the preliminary Quarter 1 Section 71 results for the 2020/21 financial year that has recently been published, have indicated that the credibility of the *m*SCOA data strings is still a concern although we have observed a marked improvement in some areas. At the core of the problem is:

29 MAR 2021

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- The incorrect use of the *m*SCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/from their core financial systems; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

To improve the credibility of these data string, National and provincial treasuries are analysing the accuracy of the data strings and the use of the six regulated segments. The National Treasury has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof. To date, the analysis has highlighted that municipalities are not using the FUND, REGION and COSTING segments correctly. In many instances, these segments are simply defaulted which impedes the multi-dimensional reporting power of the *m*SCOA classification framework. Another common area of concern is that total capital expenditure do not balance to total funding. Currently, the expenditure is much higher than the available funding reported.

It needs to be noted that the single source for all analysis and publications will be the data strings submitted by the municipalities for the 2020/21 municipal financial year. It is therefore imperative that municipalities ensure the credibility and accuracy of the data strings before submission.

9.3 Publication of budgets on municipal websites

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

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

9.4 Communication by municipal entities to National Treasury

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

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29 MAR 2021

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Contact



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REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

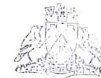
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JH Hattingh
Chief Director: Local Government Budget Analysis
04 December 2020

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29 MAR 2021

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Municipal Budget Circular for the 2021/22 MTREF

CONTENTS

1.	THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS.....	2
2.	KEY FOCUS AREAS FOR THE 2021/22 BUDGET PROCESS	3
2.1	CHANGES TO LOCAL GOVERNMENT ALLOCATIONS.....	3
3.	2021 LOCAL GOVERNMENT ELECTIONS AND THE BUDGET PROCESS.....	4
3.1	TRANSITIONAL PROCESSES - DEVELOPMENT AND ADOPTION OF IDPs DURING THE 2021 ELECTION YEAR 4	
3.2	HAND-OVER REPORTS FOR THE NEWLY ELECTED COUNCILS.....	4
4.	MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)	5
4.1	OPENING BALANCES	5
4.2	SURPLUS OR DEFICIT JOURNALS.....	5
4.3	ROLLOVERS AND REPAYMENT OF UNSPENT GRANTS	5
5.	THE REVENUE BUDGET	6
5.1	ESKOM BULK TARIFF INCREASES.....	6
6.	FUNDING CHOICES AND MANAGEMENT ISSUES.....	6
6.1	EMPLOYEE RELATED COSTS	7
6.2	REMUNERATION OF COUNCILLORS.....	7
6.3	PAYMENT OF DANGER ALLOWANCE TO THE EMPLOYEES.....	7
6.4	MAYOR'S DISCRETIONARY FUNDS AND SIMILAR DISCRETIONARY BUDGET ALLOCATIONS	8
7.	CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES.....	9
7.1	CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS	9
7.2	ROLLOVER REQUEST AGAINST THE COVID-19 ALLOCATED THROUGH THE EQUITABLE SHARE.....	10
7.3	UNSPENT CONDITIONAL GRANT FUNDS FOR 2020/21	11
7.4	IMPORTANCE OF SECTION 17 OF THE DIVISION OF REVENUE ACT.....	12
8.	THE MUNICIPAL BUDGET AND REPORTING REGULATIONS.....	13
8.1	SERVICE LEVEL STANDARDS.....	13
8.2	ASSISTANCE WITH THE COMPILATION OF BUDGETS	13
9.	BUDGET PROCESS AND SUBMISSIONS FOR THE 2021/22 MTREF	14
9.1	SUBMITTING BUDGET DOCUMENTATION AND A1 SCHEDULES FOR 2021/22 MTREF	14
9.2	CONSOLIDATED BUDGETS AND REPORTS	14
9.3	SUBMISSION USING LG UPLOAD PORTAL.....	15
9.4	PUBLICATION OF BUDGETS ON MUNICIPAL WEBSITES	15
	ANNEXURE A: TREATMENT OF ROLLOVERS AND REPAYMENT OF UNSPENT GRANTS IN MSCOA	16

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29 MAR 2021

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Introduction

This budget circular is a follow-up to the one issued in December 2020. It guides municipalities with their preparation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars, it should be read within this context. This Circular 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. The key focus of this Circular is the grant allocations per the 2021 Budget Review and the 2021 Division of Revenue Bill.

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

1. The South African economy and inflation targets

The South African economy contracted by an estimated 7.2 per cent in 2020 compared with the 7.8 per cent contraction projected in the 2020 Medium Term Budget Policy Statement (MTBPS). The revised estimate results from easing lockdown restrictions in the third quarter and a faster-than-expected resumption of global growth, especially in China. The National Treasury projects real economic growth of 3.3 per cent in 2021, following an estimated contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.9 per cent in 2022 and 2023.

The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019. Rising unemployment and income losses have entrenched existing inequalities. GDP is only expected to recover to pre-pandemic levels in late 2023. High-frequency data for the third quarter, such as the volume of electricity distributed, mining and manufacturing output, business confidence and the ABSA Purchasing Managers' Index (PMI) shows evidence of a limited economic rebound.

Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, the output is only expected to return to pre-pandemic levels in 2024. Given South Africa's structural constraints, its recovery will be slower than many of its developing-country peers. Industrial sectors (which include mining, manufacturing, construction and utilities) lagged substantially, undermined by structural constraints including unreliable electricity supply and weak public investment that preceded the pandemic. Over the next several years, the country requires the implementation of long-standing structural reforms to sustainably move to a higher growth path.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is advised for revenue projections.

The following macro-economic forecasts must be considered when preparing the 2021/22 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2019 - 2023

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate		Forecast	
CPI Inflation	4.1%	3.3%	3.9%	4.2%	4.4%

Source: 2021 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.

29 MAR 2021

2. Key focus areas for the 2021/22 budget process

2.1 Changes to local government allocations

Over the next three years, municipalities will have to adjust to significant changes in expenditure plans while improving accountability. The 2021 Budget protects transfers that focus on infrastructure, service delivery and COVID-19 spending while reducing those spent less effectively. The 2021 Budget includes funding for initiatives to improve municipal revenue collection and support financially distressed municipalities.

Transfers to local government over the medium-term account for **9.4 per cent** of nationally raised funds after providing for debt-service costs, the contingency reserve and provisional allocations. Local government's share of revenue has risen in relative terms because reductions to the public-service wage bill affect only national and provincial government. Local government transfers grow by an annual average of 5.2 per cent over the MTEF; the equitable share declines by 4.4 per cent and conditional grants grow by 7.3 per cent. As part of government's fiscal consolidation policies over the medium term, transfers to local government are reduced by R19.4 billion, including R14.7 billion from the local government equitable share, R2.7 billion from the general fuel levy and R2 billion in direct conditional grants.

Conditional grants

The reduction to direct conditional grants includes R329 million from the *municipal infrastructure grant* and R21 million from the *integrated urban development grant*. These amounts have been reprioritised from underspending grants to fund a once-off councillor gratuity for non-returning councillors. The largest proportional reduction of R1.3 billion to local government grants has been made in the *public transport network grant*, because only six of the 13 cities receiving the grant have successfully launched public transport systems. Indirect conditional grants are reduced by R286 million over the period.

Government continues to reform the system of conditional grant transfers to local government based on the principles set out in the 2019 Budget Review. In 2021, government will expand the scope of the *municipal infrastructure grant* to allow municipalities to use up to 5 per cent of their allocation to develop infrastructure asset management plans. This change addresses poor asset management in municipalities.

In 2020, the *integrated city development grant* was repurposed to assist cities to build internal capacity or obtain technical support to prepare and package key infrastructure projects. This will continue in 2021 and private sector participation will be encouraged in these projects.

Two standalone *informal settlement upgrading grants* for provinces and municipalities will be introduced from 2021/22. These grants are made up of components previously within the *human settlements development grant* and the *urban settlements development grant* for provinces and municipalities respectively. In addition, the Municipal Systems Improvement Grant scope is extended to fund comprehensive institutional diagnostic assessments of the 21 district areas where the district municipality is a water service authority and the development of institutional improvement/ support plans that will inform all future capacity development programmes and municipal support initiatives to enhance the continued rollout of the rollout of the District Development Model (DDM).

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:

<http://www.treasury.gov.za/documents/national%20budget/2021/>

29 MAR 2021
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3. 2021 Local Government Elections and the budget process

Municipalities are advised to refer to MFMA Circular No. 107 on risks related to the Local Government elections and issues to be considered in compiling the 2021/22 MTREF in addition to the information provided below.

3.1 Transitional processes - development and adoption of IDPs during the 2021 election year

The 2020/21 municipal financial year represents the last year of the current municipal councils' electoral term. Therefore, the next municipal election to usher in new councils is expected to take place between August and November 2021 in terms of the Section 24 (2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected to take place after the start of a new financial year. This particular scenario poses a latent challenge in so far as adherence to legislated timeframes with regard to the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2021, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council will be expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming councils be unhappy with the priorities set out by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed to, amongst others, guide municipalities with regards to the adoption of IDPs during an election year.

3.2 Hand-over reports for the newly elected councils

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. This hand-over report aims to provide the new councils important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy;
- An overview of the municipality's financial health, with specific reference to:
 - Its cash and investments, and its funding of commitments (Table A8);
 - Cash coverage of normal operations (see Supporting Table SA10);

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- Creditors outstanding for more than 30 days, along with reasons for delayed settlement;
- Current collection levels and debtors outstanding for more than 30 days; and
- Extent of existing loans and associated finance and redemption payments.
- The municipality's 2019/20 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2021/22 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important.

In addition to the hand-over report, each new councillor should be given the municipalities revised IDP, the adopted 2021/22 MTREF budget, the mid-year budget and performance assessment report for 2020/21, and the latest monthly financial statement, and the annual report for 2019/20.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Opening balances

It was noted that some municipalities are not transferring their opening balances consistently to the current year of transacting. Opening balances for the previous year must be transferred in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in period 14 and 15 must be transferred through journals to the opening balances of the current year in the month that it becomes apparent. When municipalities are not doing this correctly and consistently, it compromises the credibility of the *m*SCOA data strings submitted.

Importantly, journals may only be passed in the core financial system and not in 3rd party sub-systems.

4.2 Surplus or deficit journals

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and MBRR require that municipalities perform their month-end reconciliations at the end of every month before they submit their financial performance information to the National Treasury. Surplus or deficit journals must be passed monthly before a data string is generated to ensure that the financial system remains in balance. The monthly data strings reflected in the Statement of Financial position (table C6 of the regulated C Schedules) will not be in balance for those municipalities that are not doing this, and their *m*SCOA data strings will therefore not be accurate.

Municipalities must also reconcile their creditors and debtors and all month-end processes **before** they submit their monthly data strings to ensure that the data submitted to the National Treasury Local Government Database is credible.

4.3 Rollovers and repayment of unspent grants

Municipalities are required to use the correct posting levels and movement accounting when conditional grants are being receipted, recognised, rolled over, and unspent grants are repaid. The accounting for grants should be done in accordance with GRAP 23: Revenue from

exchange transactions (Taxes and Transfers). Refer to **Annexure A** of this Circular on the correct treatment of rollovers and repayment of unspent grants in *m*SCOA.

5. The revenue budget

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 municipality's financial sustainability. The Consumer Price Index (CPI) is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required **to justify all increases in excess of the projected inflation target for 2021/22 MTREF** in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. It is noted that the tariff increases by Eskom and Water Boards are above inflation and should be considered as such while determining cost-reflective tariffs. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving its own revenue collection, working more efficiently and implementing cost-containment measures.

5.1 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March, NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD) 4 period due to differences in municipal and national financial years).

The equitable share formula uses the 9.9 per cent bulk tariff increase used when National Treasury calculated the baseline for this year in the 2020 MTEF period. Other (non-bulk) electricity costs are updated based on the National Treasury's inflation projections in the 2020 MTBPS. This is due to fiscal constraints and the fact that the court had not pronounced on the Eskom matter at the time that the budget was finalised.

The additional R10 billion that the courts have allowed Eskom to recover in the 2021/22 national financial year translates to a 15.6 per cent bulk increase over the national financial year. However, given that the increase only comes into effect in July for municipalities, NERSA typically allows a higher percentage increase so that Eskom can recover the additional allowable revenue from municipalities over 9 months before the national financial year ends. Therefore, the increase should be expected to be between 16 to 20 per cent. Municipalities can mitigate the negative impact of this increase by improving efficiencies on both the revenue collections and the spending side.

The outer two years of the 2021 MTEF use 8.9 per cent, which is an average annual tariff increase used for the NERSA's multi-year price determination period of 1 April 2019 to 31 March 2022. Moreover, the outer year is anticipated to be the first year of the MYPD 5 period, yet to be published.

6. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. Customers' ability to pay for services is declining, which means that less revenue will be collected.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

6.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account 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 take into account their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability. Some municipalities are already not able to afford the current wage cost and would indeed have to apply no more than a zero per cent increase in the 2021/22 MTREF and exercise the option for exemption for any negotiated increase above the level of their affordability.

Therefore, should accounting officers fail to consider salary increases within the ambit of the municipality's available resources and financial position, such failure will constitute an act of financial misconduct as defined in section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

6.2 Remuneration of councillors

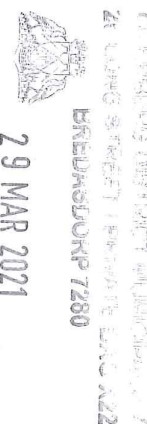
Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December 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.

6.3 Payment of danger allowance to the employees

The work undertaken by the frontline staff in rendering services to communities must be appreciated whilst understanding the country's economic situation and the world resulting from the impact of COVID-19 pandemic. The SALGBC Circular No. 5 of 2020 provides advice to municipalities about the payment of danger allowance to employees working at the frontline to fight the COVID-19 pandemic.

The Circular provides that the council of the municipality must have an approved policy that should guide how the danger allowance should be paid, based on the affordability of the municipality. During this difficult financial situation posed by the COVID-19 pandemic, municipalities must consider the following:

1. Determine whether or not the municipality will afford the percentage increase in order to accommodate the Danger Allowance;
2. Assess the current status of the Employee Related Costs that form part of the municipality's budget in order to ascertain whether or not the inclusion of such allowance will not place the municipality's financial position in jeopardy in terms of the total Employee Related Costs as a percentage of the total expenditure;
3. Determine the credible funding source for the payment of Danger Allowance;



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4. In this case the municipality must subject that change to “public participation processes” when dealing with the 2021/2022 MTREF based on the funding source; and
5. The municipality must also have a policy that operationalise the implementation of this kind of an allowance, only based on the determination/ assessment as per the aforementioned points.

6.4 Mayor’s discretionary funds and similar discretionary budget allocations

It has been observed that many municipal budgets contain sub-votes or allocations to “Mayoral Discretionary Funds”, “Special Projects”, “Special Events” or similar discretionary type funds. Municipalities must refer to section 12 of the MFMA in relation to setting up a relief, charitable, trust or other funds.

National Treasury regards these types of allocations as a bad practice because:

- It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community (see section 153(a) of the Constitution);
- They do not provide for the appropriation of funds for the purposes of a department or functional area of the municipality (see the definition of ‘vote’ in section 1 of the MFMA);
- They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

Therefore, National Treasury discourages allocations of this nature. Good budget practice requires that a municipal budget should transparently indicate the purposes and areas where municipal funds (i.e. public funds) are to be allocated. These kinds of discretionary funds immediately raise public suspicions of impropriety and corruption. In terms of section 52(a) of the MFMA the Mayor “must provide general political guidance over the fiscal and financial affairs of the municipality”. The Mayor, therefore, provides direct input into the budget. If this is the case, why does the Mayor require a ‘discretionary / personal slush fund’?

Section 17(3)(b) of the MFMA requires that when an annual budget is tabled it must be accompanied by “measurable performance objectives ... for each vote in the budget”. What measurable performance objectives can be set in relation to these funds given that their use is at the discretion of the Mayor? This means the transparent and effective use of these funds cannot be monitored and assessed by the council and the public.

National Treasury notes that section 17(3)(j) of the MFMA requires that when an annual budget is tabled it must be accompanied by “particulars of any proposed allocations or grants by the municipality to ... (iv) any organisations or bodies referred to in section 67(1)”. The aim of this provision is to ensure that all proposed allocations or grants are presented transparently in the budget documentation that is tabled for public consultation and council approval, as well as for budget management and monitoring purposes. *Any allocations or grants made to organisations or bodies that are not reflected in a municipality’s budget or adjustments budget must be regarded as unauthorised expenditure because they are “(f) a grant by the municipality otherwise than in accordance with this Act”* (see definition of unauthorised expenditure in section 1 of the MFMA).

National Treasury further notes that section 67 of the MFMA only allows funds to be transferred to ‘an organisation or body’ and not to an individual. Any allocations or grants to individuals, *other than in terms of the municipality’s indigent policy or bursary scheme, must be regarded as*

irregular expenditure because they are expenditures not in accordance with a requirement of the MFMA.

National Treasury and provincial treasuries will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to request information in this regard and analyse it for consistency with the MFMA legal framework.

7. Conditional Grant Transfers to Municipalities

The annual Division of Revenue Act requires that municipalities must request for a rollover approval against any unspent conditional grants that were allocated through the Act, therefore this section provides guidance to municipalities with regard to the preparation for the 2020/21 unspent conditional grant and rollover process and should be referenced against previous annual budget circulars.

7.1 Criteria for the rollover of conditional grant funds

In terms of Section 22 of the Division of Revenue Act, 2020 (Act No.4 of 2020) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2020 (Act No. 10 of 2020) (DoRAA) and the Division of Revenue Second Amendment Act, 2020 (Act No. 20 of 2020), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2020/21 financial year reverts to the National Revenue Fund, unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 22(2) of the 2020 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 22(2) of the 2020 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent 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 a contractor or service provider was appointed for delivery of the project before 31 March; or
 - b) Proof of project tender and tender submissions published and closed before 31 March with the appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project;
 - c) Incorporation of the Appropriation Statement;
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2022 (attach cash flow projection for the applicable grant).
4. A progress report (also in 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 of original allocation per the DoRA;

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food and shelter for the homeless. The R20 billion consisted of an additional allocation of R11 billion, which was transferred through the Equitable Share, and the R9 billion was funded from the repurposed spending within conditional grants allocated to municipalities. This increased the 2020/21 municipal Equitable Share allocation from R74.7 billion to R85.7 billion.

The R11 billion added to the local government Equitable Share allowed municipalities to maintain existing services despite a temporary decline in revenue collections and also cover some additional expenses incurred in response to the pandemic, including the provision of temporary shelter for homeless people during the lockdown.

Although the R11 billion was allocated through an unconditional grant (Equitable Share), these are committed funds in response to the Covid-19 pandemic. Consequently, the municipalities are required to request a rollover from National Treasury of any unspent committed Covid-19 allocation to be rolled over into the 2021/22 financial year.

Municipalities are therefore required to provide the following information to National Treasury in order to prove that the unspent funds are committed and also provide approval to allow the unspent funds to be spent in the 2021/22 financial year.

1. Provide the contracts that are linked to the response of the Covid-19 pandemic in line with the provisions made in the 2020 DoRAA;
2. Reasons why the funds were not fully spent during the year of original allocation per the DoRAA;
3. Accurate disclosure of Covid-19 allocation expenditure in the 2020/21 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS); and
4. Any expenditure incurred against the unspent Covid-19 funds that was not approved for the rollover will be regarded as unauthorized expenditure.

7.3 Unspent conditional grant funds for 2020/21

The process to ensure the return of unspent conditional grants for the 2020/21 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2021 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 reconcile;
- 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 2021. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately; and
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2020 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 2021.

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 2021;

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- Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2021. 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 19 November 2021; and
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2021, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 07 December 2021 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.

7.4 Importance of section 17 of the Division of Revenue Act

The purpose of this section is to provide further clarity on section 17 of DoRA in relation to the transfer of funds to the organ of state in order to implement projects on behalf of the municipalities.

Section 17 (3) of DoRA states that a receiving officer may not allocate any portion of a schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of the state agree on the obligation of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and National Treasury of the agreed payment schedule and:

- a. The allocation
 - i) Is approved in the budget for the receiving provincial department or municipality; or
 - ii) If not already approved;
 - aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant municipality and indicates the reasons for the allocation; and
 - bb) the National Treasury approves the allocation; or
- b. The allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a) (ii) applies with the necessary changes.

Further, section 17 (4) states that the receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

This section requires municipalities to comply with section 17 (3) before any DoRA allocated funds are allocated to any organ of state, and the municipality should first seek approval from National Treasury.

Note that National Treasury considers the following when assessing the request from the municipality for approval:

1. If the municipality is benefitting and utilising from the five per cent from capital grants that may be utilised for Project Management Unit (PMU). In terms of the capital grant framework (i.e. MIG and IUDG and three per cent for the USDG), municipalities are allowed to utilise a certain per cent of the grant for PMU or capacity support in order to implement capital projects. Therefore, if municipalities are benefitting from this initiative, the PMU should be capacitated enough to implement capital project;
2. Municipalities that are benefitting from the added technical support from Municipal Infrastructure Support Agent (MISA) will not be granted approval because MISA would assist with providing support and develop technical capacity towards sustained

- accelerated municipal and service delivery. This implies that the municipality would be capacitated and be in a better position to implement capital project; and
- If the request does not comply with the grant conditions, framework and if the transfer artificially inflates the expenditure estimates.

The following information must be submitted to National Treasury before approval is granted to municipalities to transfer funds to organs of the state:

- In consultation with the relevant transferring officer municipalities must submit their request to National Treasury for approval;
- Provide the time frames regarding the duration of this arrangement between the municipality and the organ of the state;
- Provide the Service Level Agreement between the municipality and the organ of the state in consultation with the relevant transferring officer;
- Provide the agreed payment schedule reflecting the disbursement of the funds;
- Must provide the reasons why the municipality has taken such a decision;
- If amongst the reasons for the request is related to capacity challenges, the municipality must therefore prove beyond reasonable doubt that there are capacity challenges and the reasons thereof; and
- Upon approval, the municipality must submit the approved budget that includes the allocation.

Note that once the allocation has been approved, the payment for goods or services must be procured in accordance with or in compliance with the procurement prescripts applicable to the relevant municipality. If there is an agreement for an advancement, subsection (a) (ii) will apply in order to determine if the payment does not artificially inflate the expenditure estimates. Further, before funds are transferred, the national transferring officer and National Treasury must agree on the payment schedule.

Therefore, if any expenditure incurred which emanates from such an arrangement while there was non-compliance with section 17, grant conditions and framework, such expenditure will not be recognised by both National Treasury and relevant transferring officer and will be classified as unauthorised expenditure.

8. The Municipal Budget and Reporting Regulations

8.1 Service Level Standards

Municipalities are reminded to update the service level standards which must form part of their 2021/22 MTREF tabled budget documentation. A broad framework on the minimum service standards was issued with MFMA Circular No. 75. Therefore, the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances.

8.2 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za

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Gauteng	Kgomotso Baloyi Kevin Bell	012-315 5866 012-315 5725	Kgomotso.Baloyi@treasury.gov.za Kevin.Bell@treasury.gov.za
Johannesburg and Tshwane	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi Mpati Rakgwale	012-315 5866	Kgomotso.Baloyi@treasury.gov.za Mpati.Rakgwale@treasury.gov.za
eThekweni	Una Rautenbach Abigail Maila	012-315 5700	Una.Rautenbach@treasury.gov.za Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt Sifiso Mabaso	012-315 5830 012-315 5952	WillemCordes.Voigt@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani Phumelele Gulukunqu	012-315 5807 012 315 5539	Mandla.Gilimani@treasury.gov.za Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Cape Town George	Kgomotso Baloyi Willem Voigt and Mandla Gilimani	012-315 5866 012-315 5830 012-315 5807	Kgomotso.Baloyi@treasury.gov.za WillemCordes.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Kgomotoso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za

9. Budget process and submissions for the 2021/22 MTREF

9.1 Submitting budget documentation and A1 schedules for 2021/22 MTREF

To facilitate oversight of compliance with the MBRR, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2021**, the final date of submission of the electronic budget documents, and corresponding mSCOA data strings is **Thursday, 01 April 2021**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. E.g. if the council approves the annual budget on **31 May 2021**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 14 June 2020**.

Municipalities are no longer expected to submit hard copies of all required documents including budget-related, Integrated Development Plan, Service Delivery Budget and Implementation Plan, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the LG Upload portal or lgdocuments@treasury.gov.za.

9.2 Consolidated budgets and reports

Municipalities with entities are reminded that they must prepare and submit MTREF budgets, section 71 reports, annual financial statements and annual reports for both the parent municipalities and consolidated documents that incorporates the entity information in terms of the MBRR.

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 29 MAR 2021

9.3 Submission using LG Upload Portal

In MFMA Budget Circular No 107, it was indicated that budget-related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: <https://lguploadportal.treasury.gov.za/> and that National Treasury was planning to retire lgdocuments@treasury.gov.za from 01 July 2021 to ensure that there is a single collection point of municipal financial data. However, based on workflow licensing challenges on the LG Upload Portal, data string submissions will shortly be shifted to the Open Portal GoMuni while documents must still be submitted using lgdocuments@treasury.gov.za. The document submissions will also be shifted to GoMuni as soon as possible.

All municipalities and their entities had to prepare their MTREF budget directly on the mSCOA financial systems from 01 July 2017. Therefore, all MBRR schedule submissions must be submitted in **PDF format only**.

9.4 Publication of budgets on municipal websites

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

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

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>

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OVERBERG DISTRICT MUNICIPALITY
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29 MAR 2021

Annexure A: Treatment of Rollovers and repayment of unspent grants in mSCOA

Cash receipting of a conditional grant

The receiving of grants must be accounted for against (Dt) Bank and (Cr) Item Liabilities: Unspent grants: Capital: Monetary: Municipal Infrastructure Grant: Receipts as shown below:

- Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002)

Opening Balance(IL-001-007-002-001-002-005-002-001)

Receipts(IL-001-007-002-001-002-005-002-002)

Recognising the revenue when the grant is spent

When the grant is spent in accordance with the conditions of the grant, a transaction must be passed against the (Dt) Item Liabilities: Transferred to Revenue/ Capital Expenditure and (Cr) Item Revenue: Non-Exchange Transactions: Transfers and subsidies: Capital: Monetary allocations: National Government: Municipal Infrastructure Grant as shown below:

Debit Item Liability: posting level

- Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002)

Opening Balance(IL-001-007-002-001-002-005-002-001)

Receipts(IL-001-007-002-001-002-005-002-002)

Transferred to Revenue/Capital Expenditure(IL-001-007-002-001-002-005-002-003)

Credit revenue recognised: posting level

- Transfers and Subsidies(IR-003-005)
- Capital(IR-003-005-001)
 - + Allocations In-kind(IR-003-005-001-001)
 - Monetary Allocations(IR-003-005-001-002)
 - + Departmental Agencies and Accounts(IR-003-005-001-002-001)
 - + District Municipalities(IR-003-005-001-002-002)
 - + Foreign Government and International Organisations(IR-003-005-001-002-003)
 - + Households(IR-003-005-001-002-004)
 - National Government(IR-003-005-001-002-005)

Integrated National Electrification Programme Grant(IR-003-005-001-002-005-001)

Municipal Infrastructure Grant(IR-003-005-001-002-005-002)

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OVERBERG DISTRICT MUNICIPALITY
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29 MAR 2021

Rollovers

In the event that the full grant was not spent at the end of the financial year, the municipality must apply for a rollover as per the process stipulated in the Division of Revenue Act (DoRA). Until such approval has been granted by the National Treasury, a municipality may not continue to incur expenditure against the unspent conditional grant allocation. This does not mean that the municipality should stop or cancel ongoing projects, but Council approval must be obtained to fund the spending from own funding sources until rollover approval is granted by the National Treasury. Once the rollover has been approved by the National Treasury, the amount of the rollover must be ratified through an adjustments budget. The mSCOA chart makes provision for all the required transactions in this regard.

Roll over not approved/ Offset against Equitable share

In the event that the rollover is not approved by the National Treasury, the unspent grant funding must be paid back to the National Revenue Fund or alternatively be offset against the Equitable Share and the Liability must be reduced by:

- 1) Debiting Unspent Grant (Repayment) to reduce the liability that was still outstanding; and
- 2) Crediting Item Revenue Equitable Share to adjust the revenue in line with DoRA.

This is further illustrated below:

- 1) Debit Liability: posting level

<ul style="list-style-type: none"> - Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002) 	
	Opening Balance(IL-001-007-002-001-002-005-002-001)
	Receipts(IL-001-007-002-001-002-005-002-002)
	Transferred to Revenue/Capital Expenditure(IL-001-007-002-001-002-005-002-003)
	⌚ (Retired) Closing Balance(IL-001-007-002-001-002-005-002-004)
	Re-payment of Unspent Grant(IL-001-007-002-001-002-005-002-005)

- 2) Credit Revenue: posting level

<ul style="list-style-type: none"> - National Revenue Fund(IR-003-005-002-002-006) 	
	Fuel Levy (RSC Replacement Grant)(IR-003-005-002-002-006-001)
	Equitable Share(IR-003-005-002-002-006-002)

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OVERBERG DISTRICT MUNICIPALITY
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29 MAR 2021

Unauthorised, Irregular, Fruitless and Wasteful (UIFW) expenditure

If the municipality continues to spend against the conditional grant allocation, but rollover approval has not been granted by the National Treasury, this expenditure will be viewed as unauthorised expenditure.





29 MAR 2021



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BUDGET CIRCULAR 4 – 2021/22

PHASE 3 2020/21 BUDGET PROCESS: FINALISING BUDGET 2021

THE PREMIER

THE MINISTER OF AGRICULTURE

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

THE MINISTER OF HEALTH

THE MINISTER OF HUMAN SETTLEMENTS

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF SOCIAL DEVELOPMENT

THE MINISTER OF TRANSPORT AND PUBLIC WORKS

THE SPEAKER: PROVINCIAL PARLIAMENT

THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER D MAYNIER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)

THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER D MAYNIER)

THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER D MAYNIER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE HERITAGE (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER IH MEYER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER A FRITZ)

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (DR H MALILA)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R ADAMS)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR D SAVAGE)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (ADV. Y PILLAY)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR K CLOETE)

THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MS J SAMSON)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)

THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)

THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (DR M SEBOPETSA)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

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 THE PROVINCIAL AUDITOR
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CONTENTS

1.	PURPOSE.....	4
2.	UPDATE ON ECONOMIC AND FISCAL CONTEXT.....	4
3.	FINALISING THE 2021 MTEF BUDGET: MEDIUM-TERM PHASE (PHASE 3)	5
3.1	PG MTEC 2 Engagements	7
3.2	MTBPC 2 Engagements	9
3.3	Agenda and presentation templates	10
4.	GUIDANCE ON THE PUBLICATION AND TABLING OF THE OVERVIEW OF PROVINCIAL AND MUNICIPAL INFRASTRUCTURE INVESTMENT (OPMII) FOR 2021	10
5.	FINALISATION OF THE 2021/22 ANNUAL PERFORMANCE PLANS	11
6.	BUDGET PROCESS AND CRITICAL DATES	11
7.	CONCLUSION	12

ANNEXURE A: SCHEDULE FOR PG MTEC 2 ENGAGEMENTS


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1. PURPOSE

Budget Circular 4 – 2021/22 provides an overview of the economic and fiscal context, the approach to the Provincial Government Medium Term Expenditure Committee (PG MTEC) 2 engagements scheduled for **25 – 29 January 2021** as well as the Medium Term Budget Policy Committee (MTBPC) 2 engagements scheduled for **2 February 2021** (tbc). This Circular sets the context for the **finalisation of the 2021 Budget** and the related allocation process within the current fiscal, economic and policy context.

2. UPDATE ON ECONOMIC AND FISCAL CONTEXT

The expected global economic recovery path will be long, uneven and uncertain. The International Monetary Fund (IMF) forecasts a less severe, though still deep recession for 2020, with a slightly more optimistic outlook than previously forecasted. This comes on the back of a slightly better than expected second quarter GDP results, mainly from advanced economies. However, the prospects for some emerging market and developing economies have deteriorated in the face of rising COVID-19 infections. Their growth is projected to be lower than expected with a greater loss of output projected for 2020 and 2021 relative to pre-pandemic projections. China, however, is recovering faster than previously forecasted with signs of an even stronger recovery in the third quarter of 2020. As such, the IMF predicts a global contraction of 4.4 per cent for 2020 followed by a global rebound of 5.2 per cent for 2021.

South Africa exited its longest recession in 28 years with a 66.1 per cent increase in GDP in the third quarter of 2020, largely as a result of the relaxation in lockdown restrictions. The significant growth recorded in the third quarter was the first positive quarterly growth rate recorded following four consecutive quarterly declines in the national GDP. However, the third quarter GDP in 2020 is still 6.0 per cent lower compared to the same quarter in the previous year.

All sectors recorded positive growth in the third quarter of 2020. The largest positive contributions were made by Manufacturing, Mining and Trade sectors with growth contributions of 16.2 percentage points 11.8 percentage points and 14.6 percentage points respectively. The Agricultural sector recorded its third consecutive positive quarterly growth rate (18.5 per cent) in 2020. Growth expectations for the remainder of the year remains grim as National Treasury expects the economy to contract by 7.8 per cent in 2020.

National unemployment remains a key concern with a narrow unemployment rate of 30.8 per cent or 6.533 million unemployed citizens recorded in the third quarter of 2020. Youth unemployment increased in the third quarter of 2020 from 34 per cent to 43 per cent. The percentage of young persons aged 15 to 34 years who were Not in Employment, Education or Training (NEET) increased by 2.6 percentage points from 40.4 per cent to 43.0 per cent.

The Western Cape is expected to follow the positive developments of the national economy in the third quarter of 2020. The Province had the lowest unemployment rate in the Country (21.6 per cent) in the third quarter of 2020. The economic outlook for the Western Cape remains negative with a contraction of 6.9 per cent expected in 2020, followed by a lower recovery of 3.3 per cent potential growth in 2021.

The national fiscus finds itself in a deteriorating and unsustainable position fuelled by a combination of unfavourable economic fiscal circumstances. These circumstances are as a

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result of structural challenges with below potential national growth recorded for most of the past decade and since then accelerated by the national COVID-19 lockdown measures adopted at the end of March 2020.

The harsh economic realities have led to lower than expected tax revenues with recent tax increases that made little progress on overall tax collections. Tax revenues for 2020/21 remains under pressure and are forecast to be R312.8 billion lower than projected in the 2020 Budget Review and R8.7 billion lower than the June projections. Main budget revenue is expected to contract from 26.1 per cent of GDP or 22.6 per cent of GDP. Given this context, tax revenues are expected to remain subdued over the medium term.

Government spending remains a key component in rectifying the current fiscal conundrum which requires mandatory reductions in public spending in order to reduce debt servicing costs over time. Government has applied downward adjustments to main budget spending plans over the next three years. Relative to the 2020 Budget, total main budget non-interest expenditure is projected to decrease by R62.9 billion in 2021/22, R92.9 billion in 2022/23 and R150.9 billion in 2023/24. National Treasury has applied the largest portion of the proposed national expenditure cuts to the wage bill. Inter alia, proposed expenditure cuts will reduce the need to fund budget deficits through debt as borrowing has become increasingly more expensive.

Among the numerous fiscal risks over the 2021 MTEF period includes the uncertainty on the extent of economic recovery which will impact on the expected tax revenue collected; the upcoming decision on the final year of the current wage agreement and the upcoming wage negotiations; and additional spending pressures from state-owned companies.

3. FINALISING THE 2021 MTEF BUDGET: MEDIUM-TERM PHASE (PHASE 3)

The Medium-term phase of the Western Cape Government 2020 Budget Approach (Figure 1) will focus on creating a firm foundation to restore fiscal sustainability over the medium to long run. This phase of the Budget process is predominantly **focused on finalising the 2021 Budget** (further detail below as part of section on "Implementing the medium-term phase of the Budget Process") while providing the enabling environment for implementation of the Western Cape Recovery Plan and responding to COVID-19 within a reduced fiscal envelope.

The 2020 Medium Term Budget Policy Statement (MTBPS), the 2020 Second Adjusted Estimates of Provincial Revenue and Expenditure and the 2020 Overview of Adjusted Provincial and Municipal Infrastructure Investment (OAPMII) publications were tabled in November 2020 and are the departure points to finalising the 2021 Budget.

Decision making in the medium-term phase (phase 3)

Given the complexities and moving variables related to this budget process, it is important that phase 3 includes tough decision making in order to create the much needed certainty within our system. These decisions will require Votes to account for interrelated factors such as the implementation of the Western Cape Recovery Plan, the evidential second wave of COVID-19 in the Province as well as the reduced budgets of Votes – particularly Compensation of Employee (CoE) budgets.

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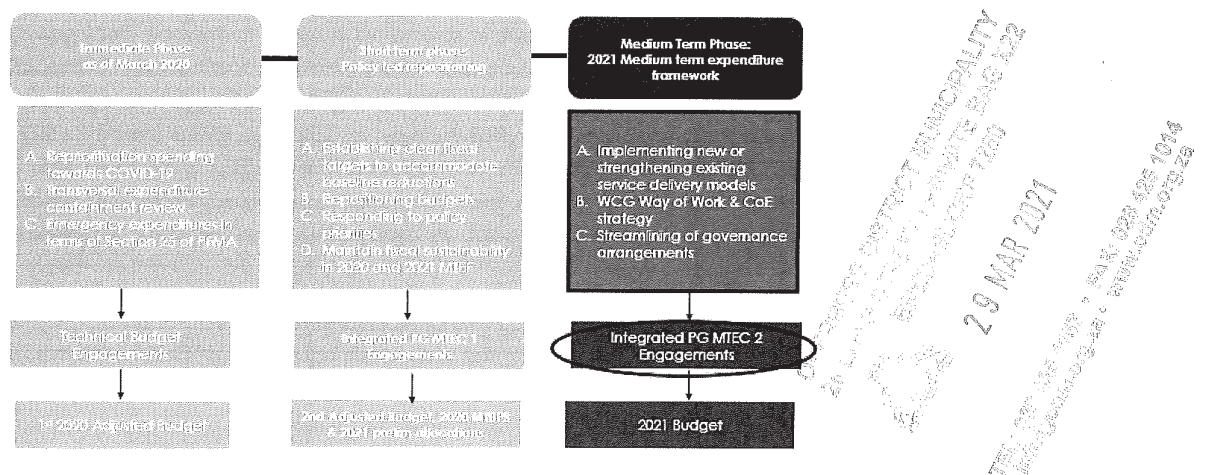
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It is therefore important that policy decisions consider the impact on resources and that departments explore alternative or strengthen existing service delivery models for greater impact and efficiencies over time. Collaboration and identifying further areas to partner on delivery becomes critical to maintaining service delivery impact and giving effect to mandates. These partnerships can be established across departments, between spheres of government and with key stakeholders outside of Government. The Western Cape Government will rely on the principles of the New Way of Work and related tools and mechanisms to support Votes with these decisions, not only as we finalise the 2021 Budget but also as we implement the 2021 Budget.

Figure 1. Western Cape Government 2020 Budget Approach



Implementing the medium-term phase of the Budget Process

The second draft Budgets submitted to the Provincial Treasury and the second draft Annual Performance Plans submitted to the Department of the Premier and the Provincial Treasury in November 2020 will be used as a key informant in finalising the 2021 Budget. **To finalise the 2021 Budget, Votes will be required to consider the following:**

- Strategy Alignment:** Ensure that **policy priorities** are converted into the budgets of Votes. With the 2019-2024 Provincial Strategic Plan as its foundation, the Western Cape Recovery Plan prioritises and elevates problem areas that require an urgent whole of society approach, which includes: **(i) Jobs, (ii) Safety, and (iii) Wellbeing**. The 2nd draft Western Cape Recovery Plan was shared by the Department of the Premier with Departments on 9 December 2020 and will be tabled in February 2021 as part of the State of the Province Address. The policy priorities outlined in the Western Cape Recovery Plan should therefore be reflected in programmes and projects with related timelines that align to budget allocations. Thus finalising the 2021 budget will require alignment between budgets and decision making in order to effectively enable departments to deliver on prioritised budget policy imperatives.
- Implementation Readiness:** The sequencing of delivery should align to budget spending plans and related cash flow projections. Therefore, Votes would be required to demonstrate readiness to implement through ensuring that policy priorities are supported by adequate

resources at the time that implementation is required. In addition, identify possible **governance barriers or challenges** that would need to be addressed in order to effectively implement the 2021 Budget and support delivery over the 2021 MTEF.

- **Expenditure Composition:** Formulate budgets in a credible manner and ensure that the **composition of budgets** support delivery and sustainability. Decision making on expenditure compositions should consider expenditure items (such as transfers, CoE etc.) that are likely to be impacted by the reduced fiscal envelope. These decisions should also inform the process to strengthen existing or implementing new service delivery models.
 - Ensure that as CoE plans are being developed, that they align to the delivery plans of Votes. This process will be supported by the CoE strategy currently being developed by the Department of the Premier in partnership with the Provincial Treasury.
 - Given reduced budgets, Votes are required to protect infrastructure spending or find a reasonable balance to reduce infrastructure budgets while managing the impact of infrastructure reductions on service delivery outcomes. Therefore, infrastructure spending should be prioritized in a manner that will create the greatest impact and mitigate risks.
 - Procurement plans related to Goods and Services and Capital budgets should be realistic and aligned to target planning in the Annual Performance Plans.
 - Transfers Payment decisions to consider the expected value for money and align to the required impact of the service to be delivered.
- **Fiscal support requirements to support service delivery transitions:** Departments to determine the fiscal support required to implement innovative service delivery mechanisms that will achieve long-term savings and enable Votes to transition toward a path of fiscal sustainability and greater efficiencies over time. Further detail on the Fiscal Transition Support Facility is provided below.

The PG MTEC 2 and Medium Term Budget Policy Engagements are key steps in the process of finalising the 2021 Budget and informing the State of the Province Address. As the implementation process of the medium-term phase unfolds (finalising the 2021 Budget) the Provincial Treasury will consult with Accounting Officers as and when required.

3.1 PG MTEC 2 Engagements

Dates: The PG MTEC 2 engagements with Votes and relevant public entities are scheduled to take place from **25 to 29 January 2021**. As part of the PG MTEC 2 engagements, additional time has been set aside for Infrastructure relevant departments as well as those with Public Entities.

Attendees: The PG MTEC 2 engagements will be chaired by the Minister of Finance and Economic Opportunities and should include departmental Ministers, HODs, CFOs and only the key officials within the relevant Votes responsible for financial management and strategic planning.

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Objectives:

Focus will be placed on determining how best we deliver on the mandates of Votes and the Western Cape Recovery Plan within reduced baselines in order to direct budgets to intended service delivery objectives while managing and addressing key risks over the 2021 MTEF. PG MTEC 2 forms part of the Joint District and Metro Approach and therefore the outcome of the PG MTEC 2 engagements will inform the Technical Integrated Municipal Engagements scheduled for March 2021 and LG MTEC engagements scheduled for April/May 2021. The objectives of PG MTEC 2 are as follows:

- **Identify policy trade-offs:** departments are required to demonstrate which policy priorities are being prioritised to deliver on the Western Cape Recovery Plan and where policy trade-offs would need to be made. These policy trade-offs can include the reduction in targets of interventions and the delay or review of contractual commitments. Votes are required to take into account the commitments already made in terms of the policy direction of the WCG and the constitutional mandates of departments.
- **Identify Budgetary and Service Delivery Risks:** determine key risks and mechanisms to manage budgetary and service delivery risks and immutable spending pressures. These can include embracing 4IR, applying methods of innovation and streamlining processes. It is important to account for whether managing these risks will come to effect in the short, medium or long term.
- **Credible Earmarked Allocations:** Provide an overview of the 2020 Earmarked Allocations outlining the total budget, spending to date and potential service delivery risk of underspending or underperformance. In addition, state the methodology used to revise the earmarking of funds in line with the Votes contribution to the Western Cape Recovery Plan.
- **Determine the expenditure composition for service delivery:** identify which expenditure items will drive key components of service delivery, which expenditure items will drive the delivery of the Western Cape Recovery Plan (Jobs, Safety and Wellbeing), whether any changes have been made to economic classifications to strengthen delivery within reduced budgets and highlight any potential risks related to the expenditure composition of budgets given reductions to baselines and the resultant impact on service delivery.
- **Effective CoE Management:** Votes to commence preparations on CoE plans that are responsive to the 2021 MTEF. The plan to take into account the new or strengthened service delivery models as well as the bespoke nature of Departments.
- **Establish a firm base for fiscal sustainability over the 2021 MTEF:** identify alternative or strengthen existing service delivery models, apply the New Way of Work and related CoE Strategy principles and outcome of the mandate review to budgetary decision making over the 2021 MTEF, identify additional areas for collaboration (joint planning, budgeting and implementation) and establish new partnerships to support delivery and enable shared resources or pooling of resources.
- **Deepening Governance:** evaluate the key governance challenges, related risks and the impact on service delivery targets and outcomes and identify mitigating processes/measures to improve governance and performance. Given the current financial reporting focus areas, identify challenges and potential remedial actions to ensure credible

reporting. These can include but is not limited to the identification of measures taken to reduce UIF&W expenditure. Identification of opportunities within the SCM space to unlock value.

Fiscal Transition Support Facility: the facility was established by the Provincial Treasury to assist Votes to manage immutable spending pressures and execute proactive restructuring measures required to sustainably reduce expenditures to new baselines at the scale required over the 2021 MTEF and beyond. Twenty (20) per cent of reserves have been set aside for this fiscal transition support. This provides departments with the unique opportunity to obtain funding to reform and strengthen service delivery. It is premised on understanding that short term investments can achieve long-term savings and improved outcomes over time. Proposals to date have varied broadly in relation to the objective of this facility. A second opportunity will therefore be provided to departments to apply to this facility by **15 January 2021 and provide a brief overview of applications as part of the PG MTEC2 engagement.**

The Provincial Treasury will conduct an assessment of the Vote status based on the information provided. A differentiated approach will be applied in recommending the appropriate allocation of the fiscal transition support facility. The assessment criteria, as communicated in Budget Circular No. 3 -2021/22, will include, but not be limited, to the following:

- Evidence of innovative service delivery mechanisms to achieve long-term savings;
- The extent of expenditure pressures; The scale of risks to service delivery given mandates;
- The expected impact of delivery risks on performance outcomes over the medium term; and
- Evidence of a strategy to restructure expenditures to drive impact within a framework of fiscal consolidation.

3.2 MTBPC 2 Engagements

Dates: The MTBPC 2 engagement is scheduled to take place on 2 February 2021.

Attendees: The MTBPC 2 engagement will jointly be chaired by the Premier, the Provincial Minister of Finance and Economic Opportunities, and the Provincial Minister of Local Government, Environmental Affairs and Development Planning. The MTBPC delegation should be led by the lead Ministers of the Jobs, Wellbeing, and Safety Priorities of the Recovery Plan and will include all Ministers and Heads of Department. Representatives should also include Chief Financial Officers (CFOs) and the key officials responsible for coordinating the respective focus areas. To build on the past achievements and further strengthen the interface with the Local Government sphere, represented by the City of Cape Town on a metro level and district municipalities on behalf of local municipalities, the Metro Mayor and City Manager and district mayors and municipal managers have been scheduled to attend the MTBPC 2 engagement.

Objectives: The MTBPC 2 will take place immediately after and build upon the MTEC 2 engagements in the previous week. The objectives of the engagement are:

- To ensure strategic alignment between the three Priority areas (Jobs, Safety and Well-being) and between the Priority areas and municipalities.

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- To identify and discuss how the Recovery Plan is implemented, especially with initiatives that are transversal; and
- Transversally determine the key interventions that will drive the delivery agenda of the Western Cape Government as well as inform the Annual Performance Plans and Budgets of individual Votes.

Further details regarding preparations for the engagement will be communicated in due course.

3.3 Agenda and presentation templates

The agenda for the PG MTEC 2 engagements, together with the required presentation template will be communicated to departments by **Mid-January 2021** to further guide the discussion and to assist departments with the preparation process.

4. GUIDANCE ON THE PUBLICATION AND TABLING OF THE OVERVIEW OF PROVINCIAL AND MUNICIPAL INFRASTRUCTURE INVESTMENT (OPMII) FOR 2021

Given the focus on infrastructure investment, a decision was taken to enhance the budget documentation by publishing an Overview of Provincial and Municipal Infrastructure Investment (OPMII) with the 2019 Main Budget, in accordance with section 27(3) of the PFMA. The OPMII will again be published with the 2021 Main Budget and the following guidance and formats are to be used by departments in populating Part B of the OPMII.

The OPMII will consist of five chapters namely:

- Chapter 1: Infrastructure Development: PT will provide a strategic overview of infrastructure developments in the provincial and local government spheres in the Western Cape as well as at the national level.
- Chapter 2: Infrastructure Portfolio Management and Delivery: A section per infrastructure department inclusive of public entity infrastructure information. The tables are to be populated from the Database and departments need to provide a narrative as it relates to the tables as well as a review of infrastructure performance and an outlook for the 2021 MTEF (similar to the 2020 publication).
- Chapter 3: Infrastructure financing: This will discuss the various sources of finance for infrastructure programmes, including potential future sources of finance by type of asset
- Chapter 4: Spatial distribution of provincial infrastructure spending.
- Chapter 5: Municipal Infrastructure Spending.

Departments/public entities are requested to complete and submit Chapter 2 on the same date as your budget submission for the Main Budget (Estimates of Provincial Revenue and Expenditure). A template will be accessible at the following file path: T:\PT DATA\A Budget\Vote XX.

For more assistance on the publication, please do not hesitate to contact Mr Klaas Langenhoven or Mr Adriaan Visagie on 021 483 6849/ 084 257 7170 or 021 483 2264/076 423 0823 respectively.



29 MAR 2021

10

5. FINALISATION OF THE 2021/22 ANNUAL PERFORMANCE PLANS

The Departments of the Premier, Local Government, and Environmental Affairs and Development Planning conducted assessments on the 2nd draft APPs/Corporate Plans of all departments/public entities and issued assessment reports at the beginning of December 2020. The reports provided observations, considerations, and recommendations to departments/entities on how to improve and strengthen the APPs/Corporate Plans to ensure that they are aligned to the strategic priorities of the Western Cape Government and Local Government.

Departments/Entities can also include changes to their 5-Year Strategic Plans, if needed, as an Annexure to the final APP. For more assistance on the final draft APP, please do not hesitate to contact Mr Clive Stuurman at Clive.Stuurman@westerncape.gov.za or Mr Jacques Barnard at Jacques.Barnard@westerncape.gov.za.

6. BUDGET PROCESS AND CRITICAL DATES

The critical dates for remainder of the 2021 integrated planning and budgeting process are provided in the table below:

DATE	PROVINCIAL BUDGET PROCESS
9 December 2020	National Treasury Benchmark Meeting
Mid December 2020 TBC	National Treasury issues 2 nd Allocation Letters to provinces (Conditional Grants). Provincial Treasury to inform the relevant Provincial Departments.
15 January 2021	Departments impacted by the Conditional Grant Changes, to submit NT MTEC databases
18 January 2021	AOs to submit final draft APPs to DotP and PT. Changes to the SP can be submitted in an Annexure to the final draft APP.
21 January 2021	DotP conducts cursory assessments of final draft APPs.
25 – 29 January 2021	PG MTEC 2 Engagements
2 February 2021	MTBPC 2 engagement
10 February 2021 TBC	Budget Policy Committee Meeting: 2021 MTEF Final Allocations Recommendation
09 – 10 February 2021	Cabinet Bosberaad
11 February 2021 TBC	State of the Nation Address (SONA)
12 February 2021 TBC	Special Provincial Top Management Meeting: 2021 MTEF Final Allocations Recommendation
12 February 2021	AOs to submit final printer's proof APPs to DotP and PT
15 February 2021 TBC	Provincial Cabinet approves 2021 MTEF final allocations
16 February 2021	Issue 2021 MTEF Final Allocation letters to Votes
22 February 2021	AOs (Dpts) to submit final EPREs (BS2s), OPMII input, Appropriation Bill Schedules and Provincial Gazette to PT



29 MAR 2021

11

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DATE	PROVINCIAL BUDGET PROCESS
	AOs (Public Entities) submit final NT MTEC databases
24 February 2021 TBC	State of the Province Address (SOPA)
28 January 2021	DotP issues cursory assessment reports on final draft APPs
01 March 2021	AOs and MECs final sign-off: EPREs (BS2s), OPMII, Appropriation Bill Schedules and Provincial Gazette including APPs
3 March 2021	AOs to submit final Strategic Plans and Annual Performance Plans to DotP (10 copies), Provincial Treasury (10 copies) and to Secretariat of the Provincial Parliament (60 copies) and electronic copies to be sent to BizPerformance@westerncape.gov.za (Departments and Public Entities)
10 March 2021	Provincial Budget Day: Budget tabled before Provincial Parliament

7. CONCLUSION

The Provincial Treasury thanks all partners for their continued commitment toward an enabling and sustainable provincial budget particularly considering the challenging circumstances. All Votes must please ensure that their Political Principals are kept informed of and duly updated on the budget process and approach.

If you require any clarification on the content of this Circular, you are welcome to contact the following officials:

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Provincial Treasury (EPRE)	Ms A Pick	Analiese.Pick@westerncape.gov.za
Provincial Treasury (Budget documentation)	Mr P Pienaar	Paul.Pienaar@westerncape.gov.za
Provincial Treasury (Infrastructure)	Mr K Langenhoven	Klaas.Langenhoven@westerncape.gov.za
Department of the Premier (Strategic Planning)	Dr H Fast	Hildegard.Fast@westerncape.gov.za

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DR R HAVEMANN
DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 15 December 2020

ANNEXURE A PG MTEC 2 Engagement

SCHEDULE FOR PG MTEC 2 MEETINGS WITH VOTES/ENTITIES ON 2021/22 BUDGET SUBMISSIONS (INCL INFRASTRUCTURE) 25 JANUARY TO 29 JANUARY 2021			
Venue: Conference Room, 7 th Floor, 4 Dorp Street, Cape Town/Hybrid engagement to take place via MS Teams			
VOTE/PUBLIC ENTITY	DATE	TIME	ATTENDEES
Economic Development and Tourism SBIDZ Atlantis Special Economic Zone (ASEZ) Wesgro	25 January 2021, Monday	09:15 – 13:00	Minister David Maynier Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives Public Entity: CEO, CFO and delegates
		13:00 – 13:30	
Lunch			
Agriculture Casidra	25 January 2021, Monday	13:30 – 16:00	Minister David Maynier & Minister Ivan Meyer Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives Public Entity: CEO, CFO and delegates
Provincial Treasury	26 January 2021, Tuesday	09:30 – 11:00	Minister David Maynier Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives
		11:00 – 11:15	
Break			
Social Development	26 January 2021, Tuesday	11:15 – 12:45	Minister David Maynier & Minister Sharma Fernandez Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives
		12:45 – 13:00	
Lunch			
Health & Infrastructure	26 January 2021, Tuesday	13:00 – 15:00	Minister David Maynier & Minister Nomafrench Mbombo Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives
		15:00 – 15:15	
Break			
Cultural Affairs & Sport WC Heritage WC Language Committee WC Cultural Commission	26 January 2021, Tuesday	15:15 – 17:45	Minister David Maynier & Minister Anroux Marais Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives Public Entity: CEO, CFO and delegates
		17:45 – 18:00	
Break			
Local Government	26 January 2021, Tuesday	18:00 – 19:30	Minister David Maynier & Minister Anton Bredell Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives
Transport & Public Works & Infrastructure GMT	27 January 2021, Wednesday	14:15 – 17:15	Minister David Maynier & Minister Bonginkosi Madikizela Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives Public Entity: CEO, CFO and delegates
Education & Infrastructure	28 January 2021, Thursday	10:00 – 12:00	Minister David Maynier & Minister Deborah Schäfer Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives
		12:00 – 12:30	
Lunch			
Premier	28 January 2021, Thursday	12:30 – 14:00	Minister David Maynier & Premier Alan Winde Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives
Community Safety Western Cape Liquor Authority	29 January 2021, Friday	10:00 – 12:30	Minister David Maynier & Minister Albert Fritz Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives Public Entity: CEO, CFO and delegates
		12:30 – 13:00	
Lunch			
Environmental Affairs & Development Planning CapeNature	29 January 2021, Friday	13:00 – 15:30	Minister David Maynier & Minister Anton Bredell Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives Public Entity: CEO, CFO and delegates
		15:30 – 15:45	
Break			
Human Settlements	29 January 2021, Friday	15:45 – 17:15	Minister David Maynier & Minister Tertius Simmers Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO and other key representatives



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OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) DRAFT BUDGET:

2021/2022 – 2023/2024

Service Level Standards

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG A22
BREDASDORP 7260



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

Description	Service Level
Standard	
Solid Waste Removal	
Premise based removal (Residential Frequency)	No Service
Premise based removal (Business Frequency)	No Service
Bulk Removal (Frequency)	No Service
Removal Bags provided(Yes/No)	No Service
Garden refuse removal Included (Yes/No)	No Service
Street Cleaning Frequency in CBD	No Service
Street Cleaning Frequency in areas excluding CBD	No Service
How soon are public areas cleaned after events (24hours/48hours/longer)	No Service
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/N0 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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OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) DRAFT BUDGET:

2021/2022 – 2023/2024

Procurement Plan

2021/2022 OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280



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Draft Capital Demand / Procurement plan 2021/2022

Directorate	Sub-Directorate	Project Name	Project Description	Start Date	End Date	Budget	UKEY	Draft tender specs	Draft RFO specs	Quotations (three)	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFOs	BEC	BAC	Appeal Period End Date	Completion Date	Budget 2022/23	Budget 2023/24
Corporate Services	Corporate Services	Installation of a power generator and UPS backup system for financial system	HQ Bredasdorp Main Building	2021/07/01	2023/02/01	750000.00		Jul 21 NA	NA	NA	Aug 21	Aug 21	Oct 21	Oct 21	Oct 21	Nov 21	Feb 23	250000.00	0.00
Corporate Services	Information Services	Replacement of old computer equipment and broken computer equipment identified for employees and councillors		2021/07/01	2024/03/01	500000.00		Jul 21 NA	NA	NA	Aug 21	Aug 21	Oct 21	Oct 21	Oct 21	Nov 21	Mar 24	300000.00	200000.00
Finance	Financial Services	Acquisition of a small pick-up utility vehicle - Asset Management		2021/07/01	2022/01/30	250000.00		Jul 21 NA	NA	NA	Aug 21	Aug 21	Oct 21	Oct 21	Oct 21	Nov 21	Jan 22	0.00	0.00
Community Services	Municipal Health	Fridges for storing samples		2021/07/01	2022/09/31	18000.00		NA	NA	Oct 21 NA	NA	NA	NA	NA	NA	NA	Mar 22	0.00	0.00
Community Services	Municipal Health	3 in 1 printer		2021/07/01	2021/12/31	4000.00		NA	NA	Oct 21 NA	NA	NA	NA	NA	NA	NA	Dec 21	0.00	0.00
Community Services	Environmental Management	Water back-up system for Kanyadrazal		2021/07/01	2022/06/30	255000.00		Jul 21 NA	NA	NA	Aug 21	Aug 21	Oct 21	Oct 21	Oct 21	Nov 21	Jun 22	0.00	0.00
Community Services	Resorts	Wooden House		2022/01/01	2022/06/30	57000.00		NA	Jan 22 NA	NA	NA	Jan 22	Jan 22	Jan 22	NA	Mar 22	Jun 22	0.00	0.00
Community Services	Resorts	Upgrading of bungalows - Uitenhage		2021/07/01	2024/06/30	304500.00		Jul 21 NA	NA	NA	Aug 21	Aug 21	Oct 21	Oct 21	Oct 21	Nov 21	Jun 24	456750.00	304500.00
Community Services	Resorts	Equipment for bungalows and centralised office		2021/07/01	2022/06/30	50000.00		NA	Jul 21 NA	NA	Aug 21	Aug 21	Sep 21	NA	NA	Oct 21	Jun 22	0.00	0.00
Community Services	Emergency Services	Rescue Equipment		2021/07/01	2024/06/30	100000.00		NA	Aug 21 NA	NA	Aug 21	Sep 21	Oct 21	Oct 21	Nov 21	Nov 21	Jun 24	180000.00	200000.00
Community Services	Emergency Services	Vehicle replacement		2021/07/01	2024/06/30	210000.00		Transversal tender in place	NA	NA	NA	NA	NA	NA	NA	NA	Jun 24	3200000.00	3000000.00
Community Services	Emergency Services	Vehicle upgrade / refurbishment		2021/07/01	2022/06/30	60000.00		Jul 21 NA	NA	NA	Aug 21	Aug 21	Oct 21	Oct 21	Oct 21	Nov 21	Jun 22	0.00	0.00

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Medium Term Revenue and Expenditure Framework (MTREF) DRAFT BUDGET:

2021/2022 – 2023/2024

Budget Schedules

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
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Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>											
Total Property Rates	6										
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
<u>Service charges - electricity revenue</u>											
Total Service charges - electricity revenue	6	15			412	200	200	200	947	1 004	1 065
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		15	-	-	412	200	200	200	947	1 004	1 065
<u>Service charges - water revenue</u>											
Total Service charges - water revenue	6				6	6	6	6			
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	6	6	6	6	-	-	-
<u>Service charges - sanitation revenue</u>											
Total Service charges - sanitation revenue											
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<u>Service charges - refuse revenue</u>											
Total refuse removal revenue	6										
Total landfill revenue		60	2 102	11 468	12 000	12 000	12 000	12 000	12 613	12 991	13 381
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		60	2 102	11 468	12 000	12 000	12 000	12 000	12 613	12 991	13 381
<u>Other Revenue by source</u>											
Fuel Levy											
Other Revenue		5 160	4 310	9 254	8 420	7 468	7 468	7 468	8 370	8 629	9 063
Total 'Other' Revenue	1	5 160	4 310	9 254	8 420	7 468	7 468	7 468	8 370	8 629	9 063
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	62 278	69 130	75 645	87 343	76 478	76 478	76 478	88 286	90 647	93 668
Pension and UIF Contributions		9 727	11 055	12 084	14 265	14 265	14 265	14 265	15 373	15 803	16 344
Medical Aid Contributions		3 814	4 168	4 421	5 101	5 101	5 101	5 101	5 528	5 644	5 811
Overtime		2 455	2 768	2 723	2 050	1 980	1 980	1 980	2 150	2 190	2 251
Performance Bonus		-	-	-	188	188	188	188	194	197	202
Motor Vehicle Allowance		4 996	4 899	4 775	5 985	5 955	5 955	5 955	5 976	6 122	6 317
Cellphone Allowance		378	435	423	497	503	503	503	521	533	549
Housing Allowances		645	599	742	825	885	885	885	913	944	980
Other benefits and allowances		3 618	4 165	4 562	4 867	4 867	4 867	4 867	6 369	6 506	6 699
Payments in lieu of leave		835	1 520	2 033	1 520	1 520	1 520	1 520	450	469	490
Long service awards		379	274	618	718	711	711	711	741	772	806
Post-retirement benefit obligations	4	1 185	(3 762)	(2 196)	5 451	5 934	5 934	5 934	6 328	6 593	6 883
<i>sub-total</i>	5	90 308	95 249	105 831	128 811	118 387	118 387	118 387	132 827	136 421	141 001
<i>Less: Employees costs capitalised to PPE</i>		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	90 308	95 249	105 831	128 811	118 387	118 387	118 387	132 827	136 421	141 001

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Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		4 653	3 558	3 568	3 576	3 576	3 576	3 576	4 614	4 808	5 019
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	4 653	3 558	3 568	3 576	3 576	3 576	3 576	4 614	4 808	5 019
Bulk purchases - electricity											
Electricity bulk purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		120	360	-	401	680	680	680	250	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	120	360	-	401	680	680	680	250	-	-
Contracted services											
Outsourced Services		-	-	-	-	-	-	-	-	-	-
Consultants and Professional Services		14 517	15 413	17 356	19 479	22 715	22 715	22 715	21 551	21 816	22 433
Contractors		-	-	-	-	-	-	-	-	-	-
Total contracted services		14 517	15 413	17 356	19 479	22 715	22 715	22 715	21 551	21 816	22 433
Other Expenditure By Type											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		2 535	3 064	3 323	3 316	3 710	3 710	3 710	3 000	3 126	3 264
Other Expenditure		18 766	22 515	25 088	28 111	29 986	29 986	29 986	31 294	33 045	34 495
Total 'Other' Expenditure	1	21 300	25 579	28 411	31 427	33 697	33 697	33 697	34 294	36 171	37 759

by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	229	244	244	244	330	344	359
Contracted Services		4 832	5 781	8 306	8 592	9 672	9 672	9 672	8 448	8 061	8 415
Other Expenditure		747	179	244	26	34	34	34	29	30	31
Total Repairs and Maintenance Expenditure	9	5 579	5 960	8 550	8 848	9 950	9 950	9 950	8 807	8 434	8 805

Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		43 286	48 585	42 327	42 932	65 819	65 819	65 819	40 174	41 859	43 698
Total Inventory Consumed & Other Material		43 286	48 585	42 327	42 932	65 819	65 819	65 819	40 174	41 859	43 698

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Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and de

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 By Source							
Property rates		-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	947	947
Service charges - water revenue		-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	12 613	12 613
Rental of facilities and equipment		-	-	29	-	10 983	11 012
Interest earned - external investments		-	-	-	2 144	-	2 144
Interest earned - outstanding debtors		-	-	-	-	256	256
Dividends received		-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-
Licences and permits		-	-	-	-	166	166
Agency services		13 250	-	-	-	-	13 250
Other revenue		-	-	-	83 713	111 675	195 388
Transfers and subsidies		774	-	0	116	7 479	8 370
Gains		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		14 024	-	29	85 973	144 119	244 146
Expenditure By Type							
Employee related costs		7 214	-	6 747	14 631	104 235	132 827
Remuneration of councillors		6 548	-	-	-	-	6 548
Debt impairment		-	-	-	-	-	-
Depreciation & asset impairment		320	-	137	1 520	2 637	4 614
Finance charges		-	-	-	559	3 023	3 582
Bulk purchases - electricity		-	-	-	-	-	-
Inventory consumed		39	-	414	120	39 601	40 174
Contracted services		657	-	1 152	6 089	13 653	21 551
Transfers and subsidies		-	-	-	250	-	250
Other expenditure		1 200	-	4 228	4 495	24 371	34 294
Losses		-	-	-	-	-	-
Total Expenditure		15 978	-	12 679	27 664	187 520	243 840
Surplus/(Deficit)		(1 954)	-	(12 649)	58 309	(43 401)	305
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-
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)		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(1 954)	-	(12 649)	58 309	(43 401)	305

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Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		3 216	4 135	8 968	1 414	2 968	4 041	4 041	4 041	4 041	4 041
Less: Provision for debt impairment		(119)	(181)	(325)	(181)	(517)	(517)	(517)	(517)	(517)	(517)
Total Consumer debtors	2	3 097	3 954	8 642	1 233	2 451	3 525	3 525	3 525	3 525	3 525
Debt impairment provision											
Balance at the beginning of the year		137	119	181	181	325	325	325	517	517	517
Contributions to the provision		15	61	145	-	191	191	191	-	-	-
Bad debts written off		(33)	-	-	-	-	-	-	-	-	-
Balance at end of year		119	181	325	181	517	517	517	517	517	517
Consumables											
Standard Rated											
Opening Balance		1 026	1 026	788	788	700	700	700	700	700	700
Acquisitions	7	32 129	35 626	30 937	31 038	58 125	58 125	58 125	27 101	28 237	29 477
Issues	7	(32 129)	(35 864)	(31 025)	(31 038)	(58 125)	(58 125)	(58 125)	(27 101)	(28 237)	(29 477)
Adjustments	8										
Write-offs	9										
Closing balance - Consumables Standard Rated		1 026	788	700	788	700	700	700	700	700	700
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions	7	11 157	12 721	11 302	11 894	7 694	7 694	7 694	13 073	13 622	14 222
Issues	7	(11 157)	(12 721)	(11 302)	(11 894)	(7 694)	(7 694)	(7 694)	(13 073)	(13 622)	(14 222)
Adjustments	8										
Write-offs	9										
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		1 026	788	700	788	700	700	700	700	700	700
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		80 833	98 725	99 221	122 648	103 063	102 995	102 995	107 983	123 889	129 669
Leases recognised as PPE		4 427	2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074
Less: Accumulated depreciation		37 757	33 018	35 385	42 006	38 784	38 784	38 784	43 380	48 168	53 165
Total Property, plant and equipment (PPE)	2	47 502	67 782	65 911	82 716	66 353	66 285	66 285	66 678	77 796	78 578
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		2 556	2 872	2 949	3 296	3 296	3 296	3 296	3 684	4 120	4 593
Total Current liabilities - Borrowing		2 556	2 872	2 949	3 296	3 296	3 296	3 296	3 684	4 120	4 593
Trade and other payables											
Trade Payables	5	2 640	3 221	2 829	3 116	2 829	2 829	2 829	2 829	2 829	2 829
Other creditors		14 843	8 582	7 136	8 582	7 484	7 484	7 484	7 484	7 484	7 484
Unspent conditional transfers		2 189	4 332	7 484	1 261	3 717	3 717	3 717	3 717	3 717	3 717
VAT		-	1 060	2 634	852	2 634	2 634	2 634	2 634	2 634	2 634
Total Trade and other payables	2	19 672	17 194	20 084	13 811	16 664	16 664	16 664	16 664	16 664	16 664
Non current liabilities - Borrowing											
Borrowing	4	104	25 161	22 211	18 916	18 916	18 916	18 916	15 232	11 112	6 519
Finance leases (including PPP asset element)		154	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		258	25 161	22 211	18 916	18 916	18 916	18 916	15 232	11 112	6 519
Provisions - non-current											
Retirement benefits		57 649	51 479	46 622	56 224	48 769	48 990	48 990	51 440	54 011	56 712
Refuse landfill site rehabilitation		2 816	4 494	2 600	36 882	2 596	2 860	2 860	3 147	3 481	3 807
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		60 465	55 972	49 222	93 106	51 365	51 850	51 850	54 586	57 473	60 519
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		20 609	37 631	38 251	18 777	46 310	44 318	44 318	38 605	38 911	39 753
GRAP adjustments		19 699	-	-	-	-	-	-	-	-	-
Restated balance		40 309	37 631	38 251	18 777	46 310	44 318	44 318	38 605	38 911	39 753
Surplus/(Deficit)		(2 678)	621	6 067	(666)	3 707	3 707	3 707	305	843	816
Transfers to/from Reserves		-	-	-	-	-	(9 420)	(9 420)	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	37 631	38 251	44 318	18 111	50 018	38 605	38 605	38 911	39 753	40 569
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	9 420	9 420	9 420	9 420	9 420
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	9 420	9 420	9 420	9 420	9 420
TOTAL COMMUNITY WEALTH/EQUITY	2	37 631	38 251	44 318	18 111	50 018	48 025	48 025	48 331	49 173	49 989

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Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	A		11 402	10 481	10 533	20 748	21 297	21 297	14 024	14 613	15 256	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			85 567	99 557	111 706	120 160	133 989	133 989	129 895	135 197	140 859	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			15 843	16 313	15 651	16 791	14 485	14 485	16 547	15 750	16 695	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			67 746	76 130	76 297	81 430	88 927	88 927	83 650	86 238	87 708	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			28	25	48	64	64	64	29	30	32	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	180 586	202 504	214 236	239 192	258 762	258 762	244 146	251 828	260 550

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Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and	A		14 915	14 169	14 132	16 650	16 607	16 607	15 978	16 278	16 728	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in	B		121 494	142 352	149 035	163 766	178 079	178 079	169 561	175 988	182 541	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable	C		18 584	18 238	16 825	16 810	17 252	17 252	15 591	15 005	15 564	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy	D		19 193	16 185	15 093	24 872	25 290	25 290	25 960	26 550	27 191	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the	E		9 077	10 940	13 085	17 760	17 827	17 827	16 751	17 164	17 710	
Allocations to other priorities													
Total Expenditure				1	183 264	201 884	208 170	239 858	255 054	255 054	243 840	250 986	259 734

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Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and	A		36	11	-	40	240	240	-	-	-
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in	B		4 156	36 271	2 459	4 900	3 805	3 805	3 077	11 739	5 275
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable	C		265	364	119	200	394	394	412	827	305
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy	D		779	32	19	3 100	80	80	250	-	-
Municipal Transformation & Institutional Development	To ensure Municipal Tmsformation & Institutional Development by creating a staff structure that would adhere to the principles of	E		95	303	403	225	225	225	1 250	3 341	200
Allocations to other priorities			3									
Total Capital Expenditure			1	5 332	36 982	3 001	8 465	4 744	4 744	4 989	15 906	5 780

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Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - Municipal Manager										
Function 1 - (name)										
Executive										
People from employment equity target groups employed	Number of people employed		1	1	1	1	1	1	1	1
Executive Support										
Internal Audit										
Develop a Risk-based Audit Plan (RBAP) for 2020/2021	Annual RBAP developed	1	1	1	1	1	1	1	1	1
Execute audit projects in terms of the Risk Base Audit P	Number of audits executed		18	16	18	18	18	18	18	18
IDP & Communication										
Coordinate IDP and Public Participation & Communica	Number engagements				1	1	1	2	2	2
Publishing of External Newsletters bi-annually to Stake	Number of external	2	2	2	2	2	2	2	2	2
Performance & Risk Management										
Prepare Top Layer Service Delivery budget implementa	Top Layer SDBIP submitted	1	1	1	1	1	1	1	1	1
Review annually the TL SDBIP to inform Council should	SDBIP reviewed by January			1	1	1	1	1	1	1
Submit the Annual Performance Report to the AG by Au	Annual Performance Report s			1	1	1	1	1	1	1
Shared Services										
Report quarterly to the DCFTech on the Shared Service	Number of reports submitted			4	4	4	4	4	4	4
Vote 2 - Management Services										
Vote 3 - Corporate Services										
Human Resources										
Compile and submit WSP to LGSETA by April	WSP submitted	1	1	1	1	1	1	1	1	1
Coordinate health & safety evacuation drills at ODM wo	Number of drills coordinated		2	2	2	2	2	2	2	2
Percentage of Municipal budget actually spend on the in	% of budget spent on the		0.23%	0.02%	0.05%	0.04%	0.04%	?		
Corporate Support										
Committee, Records & Councillor Support										
ICT										
Vote 4 - Finance										
Executive										
Measured financial viability in terms of the municipality	The number of times the		16.99	6.81	8.90	8.90	8.90	6	6	6
Measured financial viability in terms of the available cas	Number of months Cash		2.17	2.18	2	2	2	2	2	2
Measured financial viability in terms of percentage outs	% Outstanding service	8.24%	19.26%	31.00%	14.00%	31.00%	31.00%	31.00%	31.00%	31.00%
Report on Percentage Capital budget actually spend on	% of capital budget actually	88.00%	119.29%	53.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Financial Support										
Report to the Audit and Performance Audit Committee c	Number of quarterly reports				1	1	1	1	1	1
Revenue										
Expenditure										
Supply Chain Management										
Report bi-annually to Council on the performance of ser	Number of reports submitted		2	2	2	2	2	2	2	2
Invite service providers to register on the suppliers data	Invitation placed in local		1	1	1	1	1	1	1	1
Vote 5 - Community Services										
Executive										
Community Services Support										
Municipal Health										
Take domestic drinking water samples in towns and cor	Number of samples taken	474	543	434	400	400	400	300	300	300
Take food samples to monitor the quality of Food ito the	Number of samples taken	389	386	407	400	400	400	400	400	400
Take water sample at Sewerage Final Outflow to monit	Number of samples taken	130	144	169	120	115	115	160	160	160
Comprehensive Health										
Environmental Management										
Report quarterly to the Community Services Portfolio Co	Number of reports submitted	4	3	4	4	4	4	4	4	4
Create temporary job opportunities through the alien veg	Number of job opportunities		44	22	25	25	25	25	25	25
Report quarterly to CS Portfolio Committee on the activ	Number of reports							4	4	4
Revise the District SDF by June	Revised SDF				1	0	0	1		
Solid Waste										
Report annually to the Community Portfolio Committee	Report submitted to the				1	1	1	1	1	1
Report quarterly to the Community Portfolio Committee	Number of reports submitted	4	3	4	4	4	4	4	4	4
Emergency Services										
Table the revised Disaster Risk Management Plan to Co	Revised Disaster	1	1	1	1	1	1	1	1	1
Table to Council the revised Disaster Management Fram	Revised Disaster	1	1	1	1	1	1	1	1	1
Revised annually the Safer Communities Project Plan a	Revised Safer Community	1	1	1	1	1	1	1	1	1
Present annually the Revised Festive and Fire Season	Revised Festive and Season	1	1	1	1	1	1	1	1	1
Report quarterly to the DCF Tech on current disaster ris	Number of current risk		4	4	4	4	4	4	4	4
Facilitate integrated fire management sessions with lan	Number of sessions			5	8	6	6	4	4	4
LED, Tourism, Resorts & EPWP										
Report quarterly on the progress of planned deliverable	Number of progress reports				4	4	4	4	4	4
Create temporary job opportunities through the municipi	Number of temporary	238	743	138	58	58	58	?		

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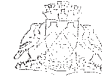
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Roads										
Upgrade of roads to permanent surface	Number of kilometers road upgraded per annum	5.02	3.32	3.72	4.50	0.00	0.00	1.32		
Kilometers of gravel roads to be regravelled	Number of kilometers road regravelled per annum	34.84	50.22	37.01	48.83	48.83	48.83	59.16		
Kilometers of gravel roads to be bladed	Number of kilometers roads	6284.38	6812.49	5822.42	6500	6500	6500	6500	6000	6000
Kilometers of roads reseal	Number of kilometers of road				28.30	28.19	28.19	13.17		
Submit annually a business plan for provincial roads bu	Annual business plan	1	1	1	1	1	1	1	1	1
Social services										
Report quarterly on progress ito Social Development	Number of reports tabled				2	2	2	4	4	4
Report on the progress made on of the establishment	Number of reports tabled							2		

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Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.3%	7.0%	0.0%	7.1%	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.6%	8.1%	0.0%	9.0%	12.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	80.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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	1.2	1.4	-	1.2	1.4	-	-	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.4	-	1.2	1.4	-	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	1.2	-	1.1	1.2	-	-	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		97.4%	100.0%	0.0%	96.6%	116.2%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		97.4%	100.0%	0.0%	96.6%	116.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.7%	15.5%	0.0%	13.1%	13.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		6.3%	4.9%	0.0%	9.3%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kt)										
Employee costs	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)	49.2%	48.9%	0.0%	52.6%	46.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	52.5%	49.8%	0.0%	55.3%	48.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.0%	2.8%	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.8%	6.1%	0.0%	6.2%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	26.2	-	-	31.9	31.9	31.9	-	-	-	-
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27.6%	29.3%	0.0%	10.6%	21.2%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.0	5.4	-	2.3	3.1	-	-	-	-	-

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Choose name from list - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			204	213	258			284	306	311		
Females aged 5 - 14			18		19			23	24	25		
Males aged 5 - 14			18		20			23	24	27		
Females aged 15 - 34			35		42			54	57	60		
Males aged 15 - 34			42		45			55	58	59		
Unemployment				17				28	30	31		
Monthly household income (no. of households)	1, 12											
No income									13	14		
R1 - R1 600									20	21		
R1 601 - R3 200									20	21		
R3 201 - R6 400									25	24		
R6 401 - R12 800									13	12		
R12 801 - R25 600									5	5		
R25 601 - R51 200									2	1		
R52 201 - R102 400									1	1		
R102 401 - R204 800									1	1		
R204 801 - R409 600									-	-		
R409 601 - R819 200									-	-		
> R819 200									-	-		

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Choose name from list Supporting Table SA10 Funding measurement

Description	NFMA section	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash equivalents at year end - R000	18(1)a	1	42 047	63 019	--	23 334	41 206	--	--	--	--	--
Cash - investments at the year end less applications - R000	18(1)a	2	47 570	51 752	--	50 680	63 415	--	--	--	--	--
Cash year end monthly employee/supplier payments	18(1)a	3	4.0	5.4	--	2.3	3.1	--	--	--	--	--
Surplus/Deficit (excluding depreciation offsets) - R000	18(1)a	4	40 608	53 170	--	42 601	69 521	--	--	--	--	--
Service charge rev % change - macro CPI-X target exclusive	18(1)a(2)	5	N.A.	2706.5%	(100.0%)	(5.0%)	(7.7%)	(100.0%)	(5.0%)	(100.0%)	(5.0%)	(5.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	93.1%	87.5%	0.0%	101.3%	113.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as % of totalizable revenue	18(1)a(2)	7	15.7%	2.9%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)a	8	0.0%	0.0%	0.0%	100.0%	99.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (incl. transfers)	18(1)a	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/granted allocations	18(1)a	10	--	--	--	--	--	--	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	16.5%	(100.0%)	0.0%	89.6%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	0.0%	(100.0%)	0.0%	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%
RBM % of Property Plant & Equipment	20(1)(a)	13	12.1%	3.9%	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(a)	14	43.8%	32.1%	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual labor revenue
- Realistic average increase in debt impairment (debt/total debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Provincial allocations included in budget
- Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supplemental Indicators	18(1)a											
% inc/total service charges (incl prop rates)	18(1)a		2712.5%	(100.0%)	0.0%	(1.7%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
% inc/Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/Service charges - electricity revenue	18(1)a		(100.0%)	0.0%	0.0%	(51.1%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
% inc/Service charges - water revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
% inc/Service charges - sanitation revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/Service charges - refuse revenue	18(1)a		3404.1%	(100.0%)	0.0%	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
% inc/in	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total liable revenue	18(1)a	75	2 102	--	12 418	12 206	--	--	--	--	--	--
Service charges	75	2 102	--	--	12 418	12 206	--	--	--	--	--	--
Property rent	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - electricity revenue	15	--	--	--	412	200	--	--	--	--	--	--
Service charges - water revenue	--	--	--	--	6	6	--	--	--	--	--	--
Service charges - sanitation revenue	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - refuse revenue	60	2 102	--	--	12 000	12 000	--	--	--	--	--	--
Service charges - other	--	--	--	--	--	--	--	--	--	--	--	--
Rental of facilities and equipment	15 737	15 201	--	--	11 919	10 839	--	--	--	--	--	--
Capital expenditure excluding capital grant funding	4 442	35 499	--	--	6 305	1 044	--	--	--	--	--	--
Cash receipts from ratepayers	18(1)a	109 208	122 051	--	146 845	47 923	--	--	--	--	--	--
Ratepayer & Other revenue	18(1)a	117 306	139 426	--	144 927	42 067	--	--	--	--	--	--
Change in consumer debtors (current and non-current)	18(1)a	(10 570)	720	(33 509)	--	31 669	33 317	--	--	(31 009)	--	--
Operating and Capital Grant Revenue	18(1)a	84 200	74 858	--	82 981	255 469	--	--	--	--	--	--
Capital expenditure - total	20(1)(a)	5 332	36 982	--	8 455	4 744	--	--	--	--	--	--
Capital expenditure - renewal	20(1)(a)	2 336	11 872	--	240	--	--	--	--	--	--	--

Supplemental benchmarks

Growth guideline maximum	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	5.4%	5.4%
DuRA operating grants total MFY	--	--	--	--	--	--	--	--	--	--	--	--
DuRA capital grants total MFY	--	--	--	--	--	--	--	--	--	--	--	--
Provincial operating grants	--	--	--	--	--	--	--	--	--	--	--	--
Provincial capital grants	--	--	--	--	--	--	--	--	--	--	--	--
District Municipality grants	--	--	--	--	--	--	--	--	--	--	--	--
Total gazetted/aided national, provincial and district grants	--	--	--	--	--	--	--	--	--	--	--	--
Average annual collection rate (arrears inclusive)	--	--	--	--	--	--	--	--	--	--	--	--

DuRA operating

Operating grants	--	--	--	--	--	--	--	--	--	--	--	--
Capital grants	--	--	--	--	--	--	--	--	--	--	--	--

DuRA capital

Capital grants	--	--	--	--	--	--	--	--	--	--	--	--
----------------	----	----	----	----	----	----	----	----	----	----	----	----

Trend

Change in consumer debtors (current and non-current)	(10 570)	720	(33 509)	--	(31 009)	--	--	--	--	--	--	--
--	----------	-----	----------	----	----------	----	----	----	----	----	----	----

Total Operating Revenue	185 125	215 842	--	237 028	255 057	--	--	--	--	--	--	--
Total Operating Expenditure	145 407	164 155	--	195 526	189 235	--	--	--	--	--	--	--
Operating Performance Surplus/Deficit	39 718	51 687	--	40 501	65 822	--	--	--	--	--	--	--

Cash and Cash Equivalents (31 June 2019)

% increase in Total Operating Revenue	16.6%	(100.0%)	0.0%	7.6%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% 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%	0.0%	0.0%
% increase in Electricity Revenue	(100.0%)	0.0%	0.0%	(21.4%)	(100.0%)	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
% increase in Property Rates & Services Charges	2712.5%	(100.0%)	0.0%	(1.7%)	(100.0%)	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%

Expenditure

% increase in Total Operating Expenditure	12.9%	(100.0%)	0.0%	(3.7%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% increase in Employee Costs	11.1%	(100.0%)	0.0%	(5.1%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% increase in Electricity Bulk Purchases	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)	0	0	0	0	0	0	0	0	0	0	0	0
Average Cost Per Councilor (Remuneration)	0	0	0	0	0	0	0	0	0	0	0	0
RBM % of PPE	12.1%	3.9%	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset Renewal and RBM as a % of PPE	13.0%	20.6%	0.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt Impairment % of Total B&B Revenue	19.7%	2.9%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Capital Revenue

Intensely Funded & Other (R000)	4 442	13 183	--	1 455	1 044	--	--	--	--	--	--	--
Borrowing (R000)	--	22 316	--	4 900	--	--	--	--	--	--	--	--
Grant Funding and Other (R000)	850	1 483	--	2 100	3 700	--	--	--	--	--	--	--
Intensely Generated funds % of Item Grant Funding	100.0%	37.1%	0.0%	23.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Item Grant Funding	0.0%	62.9%	0.0%	77.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	16.7%	4.0%	0.0%	24.8%	78.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Capital Expenditure

Total Capital Programme (R000)	5 332	36 982	--	8 455	4 744	--	--	--	--	--	--	--
Asset Renewal	2 336	11 872	--	240	--	--	--	--	--	--	--	--
Asset Renewal % of Total Capital Expenditure	43.8%	32.1%	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash	--	--	--	--	--	--	--	--	--	--	--	--
Cash Receipts % of Rate Payer & Other	53.1%	87.5%	0.0%	101.3%	113.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Coverage Ratio	0	0	--	0	0	--	--	--	--	--	--	--

Borrowing

Credit Rating (2009/10)	--	--	--	--	--	--	--	0	--	--	--	--
Capital Charges to Operating	6.2%	7.8%	0.0%	7.1%	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	0.0%	80.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Balance

Surplus/Deficit	47 570	51 752	--	50 680	63 415	--	--	--	--	--	--	--
-----------------	--------	--------	----	--------	--------	----	----	----	----	----	----	----

Free Services


Free Basic Services as a % of Equitable Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (incl operational transfers)	0.0%	0.0%	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	185 125	215 842	--	237 028	255 057	--	--	--	--	--	--	--
Total Operating Expenditure	145 407	164 155	--	195 526	189 235	--	--	--	--	--	--	--
Surplus/Deficit (Budgeted) Operating Statement	39 718	51 687	--	40 501	65 822	--	--	--	--	--	--	--
Surplus/Deficit (Considering) Revenues and Cash Backing	47 570	51 752	--									

Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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)		-	-	-	-	-	-	-	-	-


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es

Choose name from list - Supporting Table SA12a Property rates by category (current year)

Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
<p>Current Year: 2020/21</p> <p>Valuation:</p> <p>No. of properties</p> <p>No. of sectional title property values</p> <p>No. of unreasonably difficult properties s7(2)</p> <p>No. of supplementary valuations</p> <p>Supplementary valuation (Rm)</p> <p>No. of valuation roll amendments</p> <p>No. of objections by rate-payers</p> <p>No. of appeals by rate-payers</p> <p>No. of appeals by rate-payers finalised</p> <p>No. of successful objections</p> <p>No. of successful objections > 10%</p> <p>Estimated no. of properties not valued</p> <p>Years since last valuation (select)</p> <p>Frequency of valuation (select)</p> <p>Method of valuation used (select)</p> <p>Base of valuation (select)</p> <p>Phasing-in properties s21 (number)</p> <p>Combination of rating types used? (Y/N)</p> <p>Fiat rate used? (Y/N)</p> <p>Is balance rated by uniform rate/variable rate?</p> <p>Valuation reductions:</p> <p>Valuation reductions-public infrastructure (Rm)</p> <p>Valuation reductions-nature reserves/park (Rm)</p> <p>Valuation reductions-mineral rights (Rm)</p> <p>Valuation reductions-R15,000 threshold (Rm)</p> <p>Valuation reductions-public worship (Rm)</p> <p>Valuation reductions-other (Rm)</p> <p>Total valuation reductions:</p> <p>Total value used for rating (Rm)</p> <p>Total land value (Rm)</p> <p>Total value of improvements (Rm)</p> <p>Total market value (Rm)</p> <p>Rating:</p> <p>Average rate</p> <p>Rate revenue budget (R'000)</p> <p>Rate revenue expected to collect (R'000)</p> <p>Expected cash collection rate (%)</p> <p>Special rating areas (R'000)</p> <p>Rebates, exemptions - indigent (R'000)</p> <p>Rebates, exemptions - pensioners (R'000)</p> <p>Rebates, exemptions - bona fide farm. (R'000)</p> <p>Rebates, exemptions - other (R'000)</p> <p>Phase-in reductions/discounts (R'000)</p> <p>Total rebates,exemptins,eductns,discs (R'000)</p>																	
5																	
5																	
2																	
6																	
6																	
6																	
3																	
4																	



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ph.

Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Ref	Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
	Budget Year 2021/22																
	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																
5	No. of appeals by rate-payers finalised																
5	No. of successful objections																
	No. of successful objections > 10%																
	Estimated no. of properties not valued																
	Years since last valuation (select)																
	Frequency of valuation (select)																
	Method of valuation used (select)																
	Base of valuation (select)																
	Phasing-in properties s21 (number)																
	Combination of rating types used? (Y/N)																
	Flat rate used? (Y/N)																
	Is balance rated by uniform rate/variable rate?																
	Valuation reductions:																
	Valuation reductions-public infrastructure (Rm)																
	Valuation reductions-nature reserves/park (Rm)																
	Valuation reductions-mineral rights (Rm)																
	Valuation reductions-R15,000 threshold (Rm)																
	Valuation reductions-public worship (Rm)																
	Valuation reductions-other (Rm)																
2	Total valuation reductions:																
6	Total value used for rating (Rm)																
6	Total land value (Rm)																
6	Total value of improvements (Rm)																
6	Total market value (Rm)																
	Rating:																
3	Average rate																
	Rate revenue budget (R'000)																
	Rate revenue expected to collect (R'000)																
	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,exemptins,discounts,discs (R'000)																


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Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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									
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/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fix 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/fix fee									
80l bin - once a week									
250l bin - once a week									

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References

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

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Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Exemptions, reductions and rebates (Funds)</u> <i>[Insert lines as applicable]</i>									
<u>Water tariffs</u> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<u>Waste water tariffs</u> <i>[Insert blocks as applicable]</i>		(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> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

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Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % Incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

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Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank					20 000	20 000	20 000	20 000	20 000	20 000
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	--	--	--	20 000	20 000	20 000	20 000	20 000	20 000
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:		--	--	--	20 000	20 000	20 000	20 000	20 000	20 000

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Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
Parent municipality Short term investments Banks	1										20 000	-	-	-	20 000
Municipality sub-total											20 000	-	-	-	20 000
Entities															
Entities sub-total															
TOTAL INVESTMENTS AND INTEREST	1										20 000	-	-	-	20 000

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Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality										
Annuity and Bullet Loans		104	25 161	22 211	18 916	18 916	18 916	15 232	11 112	6 519
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		154	-	-	-	-	-	-	-	-
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	258	25 161	22 211	18 916	18 916	18 916	15 232	11 112	6 519
Total Borrowing	1	258	25 161	22 211	18 916	18 916	18 916	15 232	11 112	6 519
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)					12	4 912	4 912	4 912	12	12
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	-	-	-	12	4 912	4 912	4 912	12	12
Total Unspent Borrowing	1	-	-	-	12	4 912	4 912	4 912	12	12

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Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		62 321	72 676	76 939	79 494	82 406	82 406	82 136	83 826	85 193
Local Government Equitable Share		57 286	67 902	71 776	74 636	77 548	77 548	77 375	79 984	81 348
Finance Management		1 250	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000
EPWP Incentive		1 142	1 125	1 243	1 188	1 188	1 188	1 053	-	-
Rural Roads Asset Management Grant		2 643	2 649	2 807	2 670	2 670	2 670	2 708	2 842	2 845
Municipal Disaster Relief Grant		-	-	113						
Other transfers/grants [insert description]										
Provincial Government:		82 704	95 381	97 493	102 599	118 064	118 064	113 252	117 761	122 834
PT - PAWK		81 191	93 654	94 629	101 210	115 907	115 907	110 420	115 057	120 120
Seta		137	202	204	-	-	-	-	-	-
Health Subsidy		164	162	159	200	200	200	203	211	221
Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		780	752	-	-	-	-	-	-	-
Greenest Municipality		70	-	-	-	-	-	-	-	-
CDW Operational Support Grant		56	-	112	56	56	56	57	57	57
Local Government Graduate Internship Grant		66	-	80	-	-	-	-	-	-
Human Capacity Building Grant		240	360	380	401	301	301	250	-	-
Finance Management (Resorts)		-	-	650	-	-	-	-	-	-
Fire Safety Plan		-	250	900	732	1 600	1 600	2 323	2 435	2 437
mSCOA Support Grant		-	-	280	-	-	-	-	-	-
LG Support Grant - Human Relief		-	-	100	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	145 025	168 057	174 432	182 093	200 470	200 470	195 388	201 587	208 027
Capital Transfers and Grants										
National Government:		-	-	66	-	-	-	-	-	-
Municipal Disaster Relief Grant				66						
Other capital transfers/grants [insert desc]										
Provincial Government:		890	3 933	200	2 100	1 232	1 232	-	-	-
Other capital transfers/grants [insert description]										
WC Financial Management Grant		-	-	-	-	-	-	-	-	-
Fire Safety Plan		-	750	200	-	732	732	-	-	-
CDW		-	-	-	-	-	-	-	-	-
Risk		-	-	-	-	-	-	-	-	-
Disaster Management		90	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		800	3 183	-	2 100	500	500	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	890	3 933	266	2 100	1 232	1 232	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		145 915	171 990	174 698	184 193	201 702	201 702	195 388	201 587	208 027

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Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		61 958	71 923	74 010	79 494	82 406	82 406	82 136	83 826	85 193
Local Government Equitable Share		57 286	67 902	71 776	74 636	77 548	77 548	77 375	79 984	81 348
Finance Management		1 250	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000
EPWP Incentive		1 142	1 125	1 121	1 188	1 188	1 188	1 053	-	-
Rural Roads Asset Management Grant		2 280	1 896	-	2 670	2 670	2 670	2 708	2 842	2 845
Municipal Disaster Relief Grant				113						
Other transfers/grants [insert description]										
Provincial Government:		82 632	95 106	95 670	102 599	119 364	119 364	113 252	117 761	122 834
PT - PAWK		81 191	93 654	94 629	101 210	115 907	115 907	110 420	115 057	120 120
Seta		146	133	52						
Health Subsidy		164	162	159	200	200	200	203	211	221
Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		207	186	-	-	-	-	-	-	-
Greenest Municipality		645	542	-	-	-	-	-	-	-
CDW Operational Support Grant		70	-	-	56	168	168	57	57	57
Local Government Graduate Internship Grant		25	3	13		67	67			
Human Capacity Building Grant		65	-	-	401	680	680	250	-	-
Finance Management (Resorts)		120	360	-		650	650			
Fire Safety Plan		-	-	457	732	1 692	1 692	2 323	2 435	2 437
mSCOA Support Grant		-	65	189						
LG Support Grant - Human Relief				78						
Municipal Service Delivery and Capacity Building Grant - Fire				94						
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		144 591	167 029	169 680	182 093	201 770	201 770	195 388	201 587	208 027
Capital expenditure of Transfers and Grants										
National Government:		-	-	66	-	-	-	-	-	-
Municipal Disaster Relief Grant				66						
Other capital transfers/grants [insert desc]										
Provincial Government:		890	1 483	625	2 100	3 700	3 700	-	-	-
WC Financial Management Grant										
Fire Safety Plan						1 468	1 468			
CDW										
Risk										
Disaster Management		90	-	-						
Fire Service Capacity Building Grant		800	1 483	-	2 100	2 231	2 231			
Municipal Service Delivery and Capacity Building Grant - Fire				625						
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		890	1 483	691	2 100	3 700	3 700	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		145 481	168 512	170 371	184 193	205 469	205 469	195 388	201 587	208 027

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Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			363	1 115	1 115	2 929	2 929	2 929	2 929	2 929
Returned to NT/PT		-	-	(1 115)						
Current year receipts		62 321	72 676	76 939	79 494	82 406	82 406	82 136	83 826	85 193
Conditions met - transferred to revenue		61 958	71 923	74 010	79 494	82 406	82 406	82 136	83 826	85 193
Conditions still to be met - transferred to liabilities		363	1 115	2 929	1 115	2 929	2 929	2 929	2 929	2 929
Provincial Government:										
Balance unspent at beginning of the year		1 755	1 827	766	146	2 088	2 088	788	788	788
Returned to NT/PT		-	(1 335)	(59)						
Current year receipts		82 704	95 381	97 493	102 599	118 064	118 064	113 252	117 761	122 834
Conditions met - transferred to revenue		82 632	95 106	95 670	102 599	119 364	119 364	113 252	117 761	122 834
Conditions still to be met - transferred to liabilities		1 827	766	2 530	146	788	788	788	788	788
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		144 591	167 029	169 680	182 093	201 770	201 770	195 388	201 587	208 027
Total operating transfers and grants - CTBM	2	2 189	1 882	5 459	1 261	3 717	3 717	3 717	3 717	3 717
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				66						
Current year receipts				66						
Conditions met - transferred to revenue		-	-	66	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year				2 450		2 468	2 468			
Current year receipts		890	3 933	200	2 100	1 232	1 232			
Conditions met - transferred to revenue		890	1 483	625	2 100	3 700	3 700	-	-	-
Conditions still to be met - transferred to liabilities			2 450	2 025						
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		890	1 483	691	2 100	3 700	3 700	-	-	-
Total capital transfers and grants - CTBM	2	-	2 450	2 025	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		145 481	168 512	170 371	184 193	205 469	205 469	195 388	201 587	208 027
TOTAL TRANSFERS AND GRANTS - CTBM		2 189	4 332	7 484	1 261	3 717	3 717	3 717	3 717	3 717

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Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Grants Paid to Institutions</i>											
<i>Bursaries</i>		120	360	-	401	680	680	680	250	-	-
Total Cash Transfers To Groups Of Individuals:		120	360	-	401	680	680	680	250	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	120	360	-	401	680	680	680	250	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	120	360	-	401	680	680	680	250	-	-

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Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 860	4 011	4 001	4 097	4 097	4 097	4 294	4 358	4 467
Pension and UIF Contributions		200	208	189	183	183	183	138	140	144
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 682	1 645	1 607	1 662	1 662	1 662	1 716	1 742	1 785
Cellphone Allowance		400	400	400	400	400	400	400	406	416
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 142	6 264	6 197	6 341	6 341	6 341	6 548	6 646	6 812
% increase	4		2.0%	(1.1%)	2.3%	-	-	3.3%	1.5%	2.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 391	2 974	3 910	4 302	4 302	4 302	4 455	4 522	4 635
Pension and UIF Contributions		12	135	246	284	284	284	288	292	300
Medical Aid Contributions		-	-	23	37	37	37	38	38	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	188	188	188	194	197	202
Motor Vehicle Allowance	3	351	346	352	429	429	429	424	430	441
Cellphone Allowance	3	32	41	47	60	60	60	60	61	62
Housing Allowances	3	4	5	8	5	5	5	6	6	7
Other benefits and allowances	3	23	8	35	40	40	40	35	35	36
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 815	3 510	4 619	5 344	5 344	5 344	5 500	5 583	5 722
% increase	4		24.7%	31.6%	15.7%	-	-	2.9%	1.5%	2.5%
Other Municipal Staff										
Basic Salaries and Wages		59 887	66 155	71 736	83 041	72 176	72 176	83 831	86 125	89 033
Pension and UIF Contributions		9 714	10 920	11 838	13 980	13 980	13 980	15 085	15 511	16 045
Medical Aid Contributions		3 814	4 168	4 398	5 065	5 065	5 065	5 490	5 606	5 771
Overtime		2 455	2 768	2 723	2 050	1 980	1 980	2 150	2 190	2 251
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	4 645	4 552	4 424	5 557	5 527	5 527	5 552	5 692	5 876
Cellphone Allowance	3	346	393	377	437	443	443	461	472	487
Housing Allowances	3	640	594	734	820	880	880	906	937	974
Other benefits and allowances	3	3 594	4 157	4 528	4 827	4 827	4 827	6 335	6 471	6 663
Payments in lieu of leave		835	1 520	2 033	1 520	1 520	1 520	450	469	490
Long service awards		379	274	618	718	711	711	741	772	806
Post-retirement benefit obligations	6	1 185	(3 762)	(2 196)	5 451	5 934	5 934	6 328	6 593	6 883
Sub Total - Other Municipal Staff		87 494	91 740	101 212	123 467	113 043	113 043	127 327	130 839	135 278
% increase	4		4.9%	10.3%	22.0%	(8.4%)	-	12.6%	2.8%	3.4%
Total Parent Municipality		96 450	101 513	112 028	135 152	124 728	124 728	139 375	143 067	147 813
			5.2%	10.4%	20.6%	(7.7%)	-	11.7%	2.6%	3.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		96 450	101 513	112 028	135 152	124 728	124 728	139 375	143 067	147 813
% increase	4		5.2%	10.4%	20.6%	(7.7%)	-	11.7%	2.6%	3.3%
TOTAL MANAGERS AND STAFF	5,7	90 308	95 249	105 831	128 811	118 387	118 387	132 827	136 421	141 001

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7158



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Choose name from list - 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 2.
Councillors	3							
Speaker	4	1	552 938	82 941	123 600			759 479
Chief Whip		-	-	-	-			-
Executive Mayor		1	670 388	-	267 863			938 251
Deputy Executive Mayor		1	536 309	-	223 170			759 479
Executive Committee		4	1 390 365	-	507 857			1 898 222
Total for all other councillors		14	1 144 040	55 345	992 970			2 192 355
Total Councillors	8	21	4 294 040	138 286	2 115 460			6 547 786
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 454 600	2 126	228 511	194 130		1 879 367
Chief Finance Officer		1	1 037 823	2 126	131 201	145 646		1 316 796
Executive (Corporate Services)		1	805 440	219 474	6 000	67 120		1 098 034
Executive (Community Services)		1	811 420	136 694	124 613	133 127		1 205 854
								-
								-
<i>List of each official with packages >= senior manager</i>								
Total Senior Managers of the Municipality	8,10	4	4 109 283	360 420	490 325	540 023		5 500 051
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	25	8 403 323	498 706	2 605 785	540 023		12 047 837

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26 LONG STREET / PRIVATE BAG X22
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Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22			
		Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			21	6	15	21	6	15	21	6	15
Board Members of municipal entities	4										
Municipal employees	5										
Municipal Manager and Senior Managers	3		3		3	4	1	3	4	1	3
Other Managers	7		10	10		12	6		12	10	1
Professionals			15	14	1	14	12	-	14	13	-
Finance			6	5	1	4	3	-	4	4	
Spatial/town planning											
Information Technology			1	1		1	1		1	1	
Roads			4	4		5	4		5	4	
Electricity											
Water											
Sanitation											
Refuse											
Other			4	4		4	4		4	4	
Technicians			303	298	5	320	275	5	320	306	6
Finance			18	13	5	16	12	4	16	14	5
Spatial/town planning											
Information Technology			1	1		1	1		1	1	
Roads			191	191		214	181		214	210	
Electricity											
Water											
Sanitation											
Refuse											
Other			93	93		89	81	1	89	81	1
Clerks (Clerical and administrative)			30	27	3	28	22	5	28	24	3
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			4	4		4	4		4	4	
Elementary Occupations											
TOTAL PERSONNEL NUMBERS	9		386	359	27	403	326	28	403	364	28
% Increase						4.4%	(9.2%)	3.7%	-	11.7%	-
Total municipal employees headcount	6, 10			359	27		326	28		368	28
Finance personnel headcount	8, 10		24	22	2	24	22	2	24	24	1
Human Resources personnel headcount	8, 10		4	4		5	2	2	5	4	1

OVERBERG DISTRICT MUNICIPALITY
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Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	Revenue by Vote		1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 169	1 169	14 024	14 613	15 266
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		2	2	2	2	2	2	2	2	2	2	2	2	29	30	32
	Vote 3 - Corporate Services		26 508	716	716	716	26 508	716	716	716	716	716	716	716	85 973	88 673	90 145
	Vote 4 - Finance		12 010	12 010	12 010	12 010	12 010	12 010	12 010	12 010	12 010	12 010	12 010	12 010	144 119	148 512	155 116
	Vote 5 - Community Services		39 689	13 898	13 898	13 898	39 689	13 898	13 898	13 898	13 898	13 898	13 898	13 898	244 146	251 828	260 550
	Total Revenue by Vote																
	Expenditure by Vote to be appropriated		1 332	1 332	1 332	1 332	1 332	1 332	1 332	1 332	1 332	1 332	1 332	1 332	15 978	16 278	16 728
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	12 679	13 029	13 472
	Vote 3 - Corporate Services		2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	27 664	28 282	28 967
	Vote 4 - Finance		15 627	15 627	15 627	15 627	15 627	15 627	15 627	15 627	15 627	15 627	15 627	15 627	187 520	193 397	200 567
	Vote 5 - Community Services		20 320	20 320	20 320	20 320	20 320	20 320	20 320	20 320	20 320	20 320	20 320	20 320	243 840	250 986	259 734
	Total Expenditure by Vote																
	Surplus/(Deficit) before assoc.		19 369	(6 422)	(6 422)	(6 422)	19 369	(6 422)	(6 422)	(6 422)	(6 422)	(6 422)	(6 422)	(6 422)	305	843	816
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	19 369	(6 422)	(6 422)	(6 422)	19 369	(6 422)	(6 422)	(6 422)	(6 422)	(6 422)	(6 422)	(6 422)	305	843	816

OVERBERG DISTRICT MUNICIPALITY
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2

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
	Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		63	63	63	63	63	63	63	63	63	63	63	63	63	250	-	-
	Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital multi-year expenditure sub-total	2	63	63	63	63	63	63	63	63	63	63	63	63	63	5 900	2 000	2 000
	Single-year expenditure to be appropriated	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		42	42	42	42	42	42	42	42	42	42	42	42	42	3 081	200	200
	Vote 4 - Finance		21	21	21	21	21	21	21	21	21	21	21	21	21	250	-	-
	Vote 5 - Community Services		291	291	291	291	291	291	291	291	291	291	291	291	291	3 489	6 665	3 580
	Capital single-year expenditure sub-total	2	353	353	353	353	353	353	353	353	353	353	353	353	353	4 239	9 756	3 780
	Total Capital Expenditure	2	416	416	416	416	416	416	416	416	416	416	416	416	416	4 989	15 906	5 780

OVERBERG DISTRICT MUNICIPALITY
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Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24		
1	Capital Expenditure - Functional		125	125	125	125	125	125	125	125	125	125	125	125	125	125	1 500	3 341	200
	<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		125	125	125	125	125	125	125	125	125	125	125	125	125	125	1 500	3 341	200
	Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internal audit		269	269	269	269	269	269	269	269	269	269	269	269	269	269	3 234	5 487	5 580
	Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and social services		34	34	34	34	34	34	34	34	34	34	34	34	34	34	412	827	305
	Sport and recreation		233	233	233	233	233	233	233	233	233	233	233	233	233	233	2 800	4 380	5 200
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		2	2	2	2	2	2	2	2	2	2	2	2	2	2	22	280	75
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services		21	21	21	21	21	21	21	21	21	21	21	21	21	21	255	7 079	-
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		21	21	21	21	21	21	21	21	21	21	21	21	21	21	255	7 079	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Functional	2	416	416	416	416	416	416	416	416	416	416	416	416	416	416	4 989	15 906	5 780
	Funded by:																		
	National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internally generated funds		416	416	416	416	416	416	416	416	416	416	416	416	416	416	4 989	11 006	5 780
	Total Capital Funding		416	416	416	416	416	416	416	416	416	416	416	416	416	416	4 989	15 906	5 780

29 MAR 2021

29 MAR 2021



Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts by Source															
Property rates	79	79	79	79	79	79	79	79	79	79	79	79	947	1 004	1 065
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	1 051	12 613	12 991	13 381
Rental of facilities and equipment	918	918	918	918	918	918	918	918	918	918	918	918	11 012	11 133	11 800
Interest earned - external investments	179	179	179	179	179	179	179	179	179	179	179	179	2 144	2 234	2 332
Interest earned - outstanding debtors	21	21	21	21	21	21	21	21	21	21	21	21	256	271	287
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	14	14	14	14	14	14	14	14	14	14	14	14	166	173	181
Agency services	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	1 104	13 250	13 807	14 414
Transfers and Subsidies - Operational	37 525	9 202	9 202	9 202	9 202	37 525	9 202	9 202	37 525	9 202	9 202	9 202	195 388	201 567	208 027
Other revenue	846	846	846	846	846	846	846	846	846	846	846	846	7 748	7 395	7 864
Cash Receipts by Source	41 536	13 213	13 213	13 213	13 213	41 536	13 213	13 213	41 536	13 213	13 213	13 213	243 523	250 594	259 351
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Enterprises, Public Corporations, Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	41 536	13 213	13 213	13 213	13 213	41 536	13 213	13 213	41 536	13 213	13 213	13 213	243 523	250 594	259 351
Cash Payments by Type															
Employee related costs	10 028	10 028	10 028	10 028	10 028	10 028	10 028	10 028	10 028	10 028	10 028	10 028	130 365	133 821	138 255
Remuneration of councillors	546	546	546	546	546	546	546	546	546	546	546	546	6 548	6 546	6 812
Finance charges	201	201	201	201	201	201	201	201	201	201	201	201	2 415	2 032	1 708
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	3 348	40 174	41 859	43 699
Contracted services	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	1 796	21 551	21 816	22 433
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	21	21	21	21	21	21	21	21	21	21	21	21	260	-	-
Other expenditure	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	34 294	36 171	37 759
Cash Payments by Type	18 798	18 798	18 798	18 798	18 798	18 798	18 798	18 798	18 798	18 798	18 798	18 798	235 599	242 346	250 666
Other Cash Flows/Payments by Type															
Capital assets	416	416	416	416	416	416	416	416	416	416	416	416	4 999	15 905	5 790
Repayment of borrowing	275	275	275	275	275	275	275	275	275	275	275	275	3 296	3 584	4 120
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	19 489	19 488	19 488	19 488	19 488	19 488	19 488	19 488	19 488	19 488	19 488	19 488	243 883	251 936	260 565
NET INCREASE/(DECREASE) IN CASH HELD	22 048	(6 275)	(6 275)	(6 275)	(6 275)	22 048	(6 275)	(6 275)	22 048	(6 275)	(6 275)	(6 275)	(360)	(11 341)	(1 214)
Cash/cash equivalents at the month/year begin:	41 306	63 354	57 079	50 804	44 529	28 226	50 273	43 998	37 723	59 771	53 496	47 221	41 306	40 946	28 605
Cash/cash equivalents at the month/year end:	63 354	57 079	50 804	44 529	28 226	50 273	43 998	37 723	59 771	53 496	47 221	40 946	40 946	28 605	28 391

OVERSEAS DISTRICT MUNICIPALITY
20 LONG STREET / PRIVATE BAG 122
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Choose name from list - NOT REQUIRED - municipality does not have entities

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - 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 & asset impairment										
Finance charges										
Inventory consumed and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
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
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Choose name from list - 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
N/A					

OVERBERG DISTRICT MUNICIPALITY
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Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework				Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Contract Value
					Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Estimate								
1,3	Parent Municipality: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Revenue Implication	2	Total	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Capital Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Entities: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Revenue Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Capital Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-	-


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Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		-	-	-	-	-	-	255	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	255	-	-
Landfill Sites		-	-	-	-	-	-	255	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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Community Assets	125	--	--	1 000	--	--	--	1 000	2 000
Community Facilities	125	--	--	1 000	--	--	--	1 000	2 000
Halls	--	--	--	--	--	--	--	--	--
Centres	--	--	--	--	--	--	--	--	--
Crèches	--	--	--	--	--	--	--	--	--
Clinics/Care Centres	--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations	125	--	--	1 000	--	--	--	1 000	2 000
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	13	78	--	--	--	--	57	--	--
Operational Buildings	--	--	--	--	--	--	--	--	--
Municipal Offices	--	--	--	--	--	--	--	--	--
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--
Yards	--	--	--	--	--	--	--	--	--
Stores	--	--	--	--	--	--	--	--	--
Laboratories	--	--	--	--	--	--	--	--	--
Training Centres	--	--	--	--	--	--	--	--	--
Manufacturing Plant	--	--	--	--	--	--	--	--	--
Depots	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Housing	13	78	--	--	--	--	57	--	--
Staff Housing	--	--	--	--	--	--	--	--	--
Social Housing	13	78	--	--	--	--	57	--	--
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	14	--	--	--	--	--	750	250	--
Computer Equipment	14	--	--	--	--	--	750	250	--
Furniture and Office Equipment	(1)	289	272	--	80	80	4	280	75
Furniture and Office Equipment	(1)	289	272	--	80	80	4	280	75
Machinery and Equipment	2 794	493	835	2 300	3 548	3 548	100	180	200
Machinery and Equipment	2 794	493	835	2 300	3 548	3 548	100	180	200
Transport Assets	--	1 707	762	--	657	657	250	--	--
Transport Assets	--	1 707	762	--	657	657	250	--	--
Land	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Total Capital Expenditure on new assets	1	2 945	2 568	1 869	3 300	4 285	4 285	1 416	1 710
									2 275

OVERBERG DISTRICT MUNICIPALITY
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Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure			105	-	-	-	-	-	2 179	-
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			105							
Pump Station										
Reticulation			105							
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure									2 179	
Landfill Sites									2 179	
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										

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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	410	-	-	-	-	-	1 678	-	
Operational Buildings	-	-	-	-	-	-	-	1 678	-	
Municipal Offices	-	-	-	-	-	-	-	1 678	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	169	410	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	169	410	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	6	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	6	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	6	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	133	-	-	200	200	200	500	300	200	
Computer Equipment	133	-	-	200	200	200	500	300	200	
Furniture and Office Equipment	123	122	19	40	40	40	50	463	-	
Furniture and Office Equipment	123	122	19	40	40	40	50	463	-	
Machinery and Equipment	-	-	625	-	-	-	-	-	-	
Machinery and Equipment	-	-	625	-	-	-	-	-	-	
Transport Assets	740	-	-	-	-	-	2 100	3 200	3 000	
Transport Assets	740	-	-	-	-	-	2 100	3 200	3 000	
Land	1 164	11 234	-	-	-	-	-	-	-	
Land	1 164	11 234	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	2 336	11 872	643	240	240	240	2 650	7 820	3 200
Renewal of Existing Assets as % of total capex		4573.7%	32.1%	21.4%	2.8%	5.1%	5.1%	53.1%	49.2%	55.4%
Renewal of Existing Assets as % of deprecn'		50.2%	333.6%	18.0%	6.7%	6.7%	6.7%	57.4%	162.6%	63.8%
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 (SA34c) must reconcile to total capital										
check balance	-	-	-	-	-	-	-	-	-	-

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Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure					4 696	4 693	4 693	5 016	5 227	5 457
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure					4 696	4 693	4 693	5 016	5 227	5 457
Landfill Sites					4 696	4 693	4 693	5 016	5 227	5 457
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										

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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	873	1 399	4 749	694	1 334	1 334	2 005	992	1 036	
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	873	1 399	4 749	694	1 334	1 334	2 005	992	1 036	
Staff Housing										
Social Housing	873	1 399	4 749	694	1 334	1 334	2 005	992	1 036	
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Sevitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment	73	50								
Furniture and Office Equipment	73	50								
Machinery and Equipment	2 539	2 000	1 327	1 270	1 058	1 058	881	1 198	1 251	
Machinery and Equipment	2 539	2 000	1 327	1 270	1 058	1 058	881	1 198	1 251	
Transport Assets	2 093	2 510	2 475	2 188	2 865	2 865	904	1 017	1 062	
Transport Assets	2 093	2 510	2 475	2 188	2 865	2 865	904	1 017	1 062	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	5 579	5 960	8 550	8 848	9 950	9 950	8 807	8 434	8 805
R&M as a % of PPE		11.7%	8.8%	13.0%	10.7%	15.0%	15.0%	13.3%	12.6%	11.3%
R&M as % Operating Expenditure		3.0%	3.0%	4.1%	3.7%	3.9%	3.9%	3.5%	3.3%	3.5%
References										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										
check balance			0							

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Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation by Asset Class/Sub-class	1	1 092	675	1 264	524	1 618	1 618	185	193	201
Infrastructure										
Roads Infrastructure		154	--	--	154	--	--	--	--	--
Roads		154	--	--	154	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		33	--	--	33	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		33	--	--	33	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		37	--	--	37	--	--	--	--	--
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--
Reservoirs		35	--	--	35	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--
Distribution		2	--	--	2	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		300	--	--	300	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticalation		300	--	--	300	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		568	675	1 264	--	1 618	1 618	185	193	201
Landfill Sites		568	50	308	--	466	466	185	193	201
Waste Transfer Stations		--	--	--	--	--	--	--	--	--
Waste Processing Facilities		--	--	--	--	--	--	--	--	--
Waste Drop-off Points		--	--	--	--	--	--	--	--	--
Waste Separation Facilities		--	--	--	--	--	--	--	--	--
Electricity Generation Facilities		--	--	--	--	--	--	--	--	--
Capital Spares Solid Waste		--	624	956	--	1 132	1 132	--	--	--
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		1	0	0	14	--	--	--	--	--
Community Facilities		1	0	0	14	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--
Centres		--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations		--	--	--	13	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--
Museums		--	--	--	--	--	--	--	--	--
Galleries		--	--	--	--	--	--	--	--	--

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Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space	1	0	0	0						
Nature Reserves										
Public Ablution Facilities				0						
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								16	17	18
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating								16	17	18
Improved Property										
Unimproved Property								16	17	18
Other assets	254	288	189	211	661	661	685	714	745	
Operational Buildings	75	288	189	35	661	661	685	714	745	
Municipal Offices	75			34			135	141	147	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores	0			0						
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares Operational		288	189		661	661	550	573	598	
Housing	179			176						
Staff Housing	1			1						
Social Housing	178			175						
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets	76	55	8	51	71	71	2	3	4	
Servitudes										
Licences and Rights	76	55	8	51	71	71	2	3	4	
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications	76	55	8	51	71	71	2	3	4	
Lead Settlement Software Applications										
Unspecified										
Computer Equipment	272	208	223	272	588	588	595	620	647	
Computer Equipment	272	208	223	272	588	588	595	620	647	
Furniture and Office Equipment	675	1 291	405	705	638	638	295	224	264	
Furniture and Office Equipment	675	1 291	405	705	638	638	295	224	264	
Machinery and Equipment	837	250	292	1 311			36	38	39	
Machinery and Equipment	837	250	292	1 311			36	38	39	
Transport Assets	436	811	1 187	488			2 800	3 000	3 100	
Transport Assets	436	811	1 187	488			2 800	3 000	3 100	
Land	1 010									
Land	1 010									
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	4 853	3 558	3 568	3 576	3 576	4 614	4 808	5 019	

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Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
Infrastructure			22 316		4 900				4 900	
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure			22 316		4 900				4 900	
Landfill Sites			22 316		4 900				4 900	
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										


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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			84		194	194	305	1477	305	
Operational Buildings								650		
Municipal Offices								650		
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing			84		194	194	305	827	305	
Staff Housing										
Social Housing			84		194	194	305	827	305	
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	49	226	384							
Computer Equipment	49	226	384							
Furniture and Office Equipment	2		19	25	25	25	18			
Furniture and Office Equipment	2		19	25	25	25	18			
Machinery and Equipment										
Machinery and Equipment										
Transport Assets							600			
Transport Assets							600			
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	51	22 542	488	4 925	219	219	923	6 377	305
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	61.0%	16.3%	58.2%	4.6%	4.6%	18.5%	40.1%	5.3%
<i>Upgrading of Existing Assets as % of deprecn*</i>		1.1%	633.5%	13.7%	137.7%	6.1%	6.1%	20.0%	132.6%	6.1%

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Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Management Services		-	-	-				
Vote 3 - Corporate Services		1 250	3 341	200				
Vote 4 - Finance		250	-	-				
Vote 5 - Community Services		3 489	12 565	5 580				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		4 989	15 906	5 780	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Corporate Services								
Vote 4 - Finance								
Vote 5 - Community Services								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		4 989	15 906	5 780	-	-	-	-

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Choose name from list - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	2021/22 Medium Term Revenue & Expenditure Framework		
										Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	Parent municipality: <i>List all capital projects grouped by Function</i>											
	Corporate Services	1. Server Generator and UPS backup system fit	1				Municipal Transformation & Institutional Dev	Computer Equipment	Computer Equipment	750	250	-
	Corporate Services	2. Removal of Asbestos Roofs & Replacement	2				Municipal Transformation & Institutional Dev	Other assets	Municipal Offices	-	1 678	-
	Corporate Services	3. Erecting of perimeter fence and access gate	3				Municipal Transformation & Institutional Dev	Other assets	Municipal Offices	-	650	-
	Information Technology	4. Replacement of old and broken computer equipment	4				Municipal Transformation & Institutional Dev	Computer Equipment	Computer Equipment	500	300	200
	Information Technology	5. Replacement of the council chamber's microphone	5				Municipal Transformation & Institutional Dev	Furniture and Office Equipment	Furniture and Office Equipment	-	400	-
	Information Technology	6. Installation of a Time and Attendance system	6				Municipal Transformation & Institutional Dev	Furniture and Office Equipment	Furniture and Office Equipment	-	63	-
	Finance	7. Acquisition of a small pick-up utility vehicle	7				Financial Viability	Transport Assets	Transport Assets	250	-	-
	Municipal Health	8. Office Equipment	8				Basic Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	-	70	-
	Municipal Health	9. 2 FRIDGES FOR STORING SAMPLES	9				Basic Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	18	-	-
	Municipal Health	10. Mobile Air Conditioners	10				Basic Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	-	150	-
	Municipal Health	11. 3 in 1 Printer	11				Basic Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	4	-	-
	Municipal Health	12. Mobile fridges	12				Basic Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	-	60	60
	Municipal Health	13. Air Conditioners	13				Basic Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	-	60	15
	Environmental Management	14. Erim Excavation, removal and remediation	14				Basic Services and Infrastructure	Solid Waste Infrastructure	Landfill Sites	-	2 179	-
	Environmental Management	15. Water back-up system for Kanyvdekraal	15				Basic Services and Infrastructure	Solid Waste Infrastructure	Landfill Sites	255	-	-
	Resorts	16. Wooden House	16				Local Economic Development	Housing	Social Housing	57	-	-
	Resorts	17. Upgrading of Bungalows - Uitenhabsmond	17				Local Economic Development	Housing	Social Housing	305	457	305
	Resorts	18. Purchasing of equipment for Bungalows and	18				Local Economic Development	Housing	Social Housing	50	-	-
	Resorts	19. Upgrading of ablution facilities - Uitenhabsmond	19				Local Economic Development	Housing	Social Housing	-	370	-
	Emergency Services	20. Capital Rescue Equipment	20				Basic Services and Infrastructure	Machinery and Equipment	Machinery and Equipment	100	180	200
	Emergency Services	21. Capital Vehicle replacement	21				Basic Services and Infrastructure	Transport Assets	Transport Assets	2 100	3 200	3 000
	Emergency Services	22. Vehicle upgrade/refurbishment	22				Basic Services and Infrastructure	Transport Assets	Transport Assets	600	-	-
	Waste Management	23. KWK Landfill site	23				Basic Services and Infrastructure	Solid Waste Infrastructure	Landfill Sites	-	4 900	-
	Emergency Services	24. Caledon Fire Station	24				Basic Services and Infrastructure	Community Facilities	Fire/Ambulance Stations	-	1 000	2 000
	Parent Capital expenditure									4 989	15 906	5 780
	Entities: <i>List all capital projects grouped by Entity</i>											
	Entity A											
	Water project A											
	Entity B											
	Electricity project B											
	Entity Capital expenditure											
	Total Capital expenditure									4 989	15 906	5 780

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Choose name from list - Supporting Table SA37 Projects delayed from previous financial years

R:hasand	Function	Project name	Project number	Type	MTR Service Outcomes	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	Parent municipality: List all capital projects grouped by Function																	
	Entities: List all capital projects grouped by Entity Entity Name Project Name																	

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