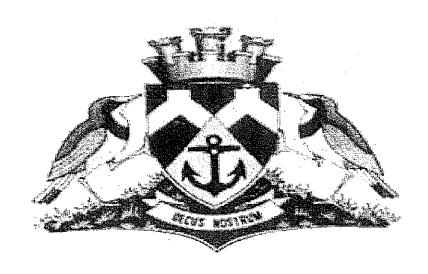
OVERBERG DISTRICT MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF)

BUDGET:

2019/2020 - 2021/2022

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



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SECTION A – Part 1

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1. Glossary

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

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

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

GDFI - Gross Domestic Fixed Investment

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GFS – Government Finance Statistics. An internationally recognised classification OVERBERG DISTRICT MUNICIPALITY system that facilitates comparisons between municipalities.26 LONG STREET / PRIVATE BAG X22

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ICT - Information Communication Technology

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IDP – Integrated Development Plan. The main strategidmp@rfmingg.adocumeath.org.a municipality.

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

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

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

ODM – Overberg District Municipality

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

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

TMA - Total Municipal Account

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

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

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

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2. Mayors Report

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It is my privilege as Mayor, to table hereby the Medium Term Revenue & Expenditure Framework (MTREF) budget for 2019/2020.

In terms of the Municipal Financial Management Act (MFMA), the municipality must table a draft budget to the public for consideration and comment before a final budget can be tabled to Council for approval. Due processes will be followed to obtain inputs and comments on the budget and it will be considered in finalizing the proposed budget.

Honourable Speaker and Councillors, the tabling of the MTREF budget occurs within the context of a challenging fiscal and economic context. I am concerned about the Council's diminishing revenue resources against the rise in expenditure which may negatively impact on the fulfilling of the legislative functions of the municipality.

Although the compilation of this year's budget was difficult and complex, the Integrated Development Plan and the municipal Long Term Financial Plan provides direction to what can be budgeted for. The spending of funds from this budget must be in line with the National Development Plan and Provincial strategic goals. We as a municipality need to endeavour to strategically and proactively manage sustainability to survive.

The budget is limited and will have to be managed effectively and efficiently. Innovative plans will have to be executed to ensure necessary service delivery.

Allow me to highlight the important aspects of this budget:

The municipality will be partnering with Inter-governmental and other spheres of Government in order to implement and facilitate development within Overberg District Municipality.

The regional landfill site at Karwyderskraal should be operational during the 2019/20 financial year and it is important for the district that this multi-year project is successfully executed.

It is also important that a clear strategic direction for the resorts be determined to ensure that the resorts operates effectively, adds value to the tourism potential of the district and provide an additional revenue stream, which is much needed.

The total operating budget for 2019/20 amounts to R 222, 412 million while the capital budget amounts to R 11, 353 million.

The capital budget highlights the following:

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The building of a fire station at Caledon

- R2.9 million

Development of Karwyderskraal

- R 6,128 million.

Implementing a Communicating System

- R 1, 00 million

I am proud of our excellent officials and the commitment of councillors who enabled Overberg District Municipality to reach the goal set, in obtaining a fourth clean audit report from the Auditor General.

I would like to take this opportunity to thank the Municipal Manager, the Directors of departments, the CFO and the budget team, for the compilation of the 2019/20 budget.

Therefor this 2019/20 draft budget is presented for public comments and input.

I thank you,

Ald AE Franken

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Mayor

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3. Resolutions (recommended)

That Council approves the following:

- 1) That the consolidated Operating budget of R 222 412 209, Capital budget of R 11 353 111, 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 2019/2020 financial year as well as the medium term (indicative) budgets for the 2020/2021 and 2021/2022 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 approved.
- 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 2019/2020 for operating revenue by source and by vote be approved.
- 7) That the following budget related policies be approved:
 - 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 BUDGET MTREF 2019/20 – 2021/2022

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- 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(amended)
- Cost containment Policy(new)

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4. Executive Summary

The Municipality's 2019/2020 budget amounts to R 233 765 320, represented by a Capital Budget of R 11 353 111 and an Operating Budget of R 222 412 209.

Primary Operating Budget revenue- and expenditure categories reflect the following yearon-year budget value increases (estimated 2019/20 vs. adjusted 2018/2019 budget):

Revenue

Total operating revenue increased with 9%. Breakdown of main revenue increases:

- · Equitable Share allocation: 6%
- Agency fee for Road function: 9%
- Karwyderskraal (Landfill Site): 245% (The Municipality only budgeted to provide services for 3 months in 2018/2019, while the services will be provided for the full year in 2019/2020)
- Interest on investment: 79% (More in line with historic data)
- Resorts: 7%
- Fire brigade: 4%

Expenditure category increases

Employee Related cost: 5%

Remuneration of councillors: 4%

Finance Charges: 37%

Materials: 8%

Contracted Services: 23%

Other expenditure: 13%

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The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all revenue sources.

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The financing of capital expenditure from own funds (CRR) totals R 4 125 000. This amount represents a decrease to originally planned values and is earmarked to address the fire brigade office at Grabouw and needs at the resorts. This level is considered to be affordable over the MTREF 3-year period.

Overberg District Municipality has prepared a multi-year budget in accordance with the Municipal Budgeting and Reporting Regulations and is presented in the table below:

Budget Summary- Capital

Vote Description	Ref		Current Ye	ear 2018/19			ledium Term F Inditure Frame	
R thousand	1	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure - Vote		Dauget,	Duuget	Forecast	outcome	2019120	+1 ZUZU/Z1	TZ ZUZ11ZZ
Multi-year expenditure to be appropriated	2						-	
Vote 1 - Municipal Manager	-	_	_	_	_	_	_	_
Vote 2 - Management Services		_	_	_	_	_	_	_
Vote 3 - Comporate Services		_			_	_	_	
Vote 4 - Finance			_	_	_	_	_	
Vote 5 - Community Services		26 977	22 356	22 356	22 356	6 128		_
Capital multi-year expenditure sub-total	7	26 977	22 356	22 356	22 356	6 128		
		20 011	££ 550	22 550	22 550	0 120	_	_
Single-year expenditure to be appropriated	2					ŀ		
Vote 1 - Municipal Manager		72	12	12	12	-	_	-
Vote 2 - Management Services			-		_		_	
Vote 3 - Corporate Services		279	630	630	630	300	300	300
Vote 4 - Finance		310	74	74	74	65	35	35
Vote 5 - Community Services		5 103	8 797	8 797	8 797	4 860	3 371	3 595
Capital single-year expenditure sub-total		5 764	9 513	9 513	9 513	5 225	3 706	3 930
Total Capital Expenditure - Vote		32 741	31 869	31 869	31 869	11 353	3 706	3 930
Capital Expenditure - Functional								
Governance and administration		643	716	716	716	365	335	335
Ex ecutive and council		18		75.95 H '=:	vojanji šer	Zajitaje/4-		7 (818) 48 4 7
Finance and administration		607	716	716	716	365	335	335
Internal audit		18	0	0	0	z . 1906.		
Community and public safety		5 059	8 787	8 787	8 787	4 860	3 371	3 595
Community and social services			열일 보석 본문	r. Johns	기 바랍니다.	zedektő fil	Zapada jili ji≟	M ERCELÎ?LE
Sport and recreation		1 175	1 575	1 575	1 575	360	530	470
Public safety		3 683	6 583	6 583	6 583	4 500	2 841	3 125
Housing								24-41-2
Health		201	629	629	629			
Economic and environmental services		62	10	10	10			
Planning and development		18 114 STHOK 18	je 54 s. 0 4 261≟ge	Zir @essgloti⊑i	Takin Balana		Zytystata y⊈n.	ZMIVOTEKTA :
Road transport								
Env ironmental protection		44	10	7 10	7 10			
Trading services		26 977	22 356	22 356	22 356	6 128		wasila dishal <u>i</u> si
Energy sources						المتعددا	7 999/10929	
Water management								
Waste water management								
Waste management		26 977	22 356	22 356	22 356	6 128		PKAR-AMIA Zamanazia
Other			22,000	71-11-12-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		- 1 120	, 20, 10, 25,	
Total Capital Expenditure - Functional	3	32 741	31 869	31 869	31 869	4,046,144,454		provide the source of

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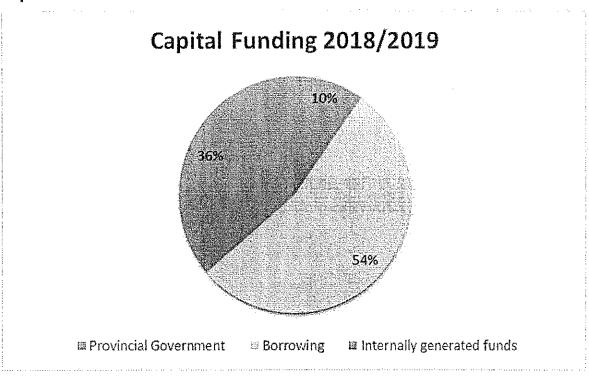
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The MTREF Capital Budget will be funded as follow:

Funded by: National Government Provincial Government District Municipality Other transfers and grants		1.483	4 183 —	4 183	4 183	1.100	2 841	3 125
Transfers recognised - capital	4	1 483	4 183	4 183	4 183	1 100	2 841	3 125
Borrowing Internally generated funds	6	26 977 4 281	22 356 5 330	22 356 5 330	22 356 5 330	6 128 4 125	865	7 805
Total Capital Funding	7	32 741	31 869	31 869	31 869	11 353	3 706	3 930

The graph below shows the capital expenditure for 2019/2020 per funding source expressed as a %:



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Budget Summary - Operating

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

Description	Ref		Current Yo	ear 2018/19		i .	ledium Term R Inditure Frame	
R thousand	1	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source					·····			
Property rates	2	-	-	ـــــر	_	-	-	-
Service charges - electricity revenue	2	j -	_			_	_	_
Service charges - water revenue	2	-	_	_	_	_	_	_
Service charges - sanitation revenue	2	_	_	_	_	_	-	-
Service charges - refuse revenue	2	9 921	3 107	3 107	3 107	10 723	11 366	12 048
Rental of facilities and equipment		11 355	11 355	11 355	11 355	12 024	12 746	13.511
Interest earned - ex ternal investments		1 400	1 400	1 400	1 400	2 500	2 650	2 809
Interest earned - outstanding debtors				0	Ö	100	106	112
Dividends received								
Fines, penalties and forfeits					110000000000000000000000000000000000000			
			100	Lending 11:545		900		37.33
Licences and permits		135	135	135	135	300	143	152
Agency services		B 813	8 813	8 813	8 813	9 581	10 156	10 766
Transfers and subsidies		158 024	162 114	162 114	162 114	169 423	175 997	185 058
Other revenue	2	9 423	9 423	9 423	9 423	9 134	9 676	10 251
Gains on disposal of PPE		2 960	3 806	3 806	3 806	5 100		
Total Revenue (excluding capital transfers		202 032	200 153	200 153	200 153	218 886	222 840	234 706
and contributions)								
Expenditure By Type								
Employ ee related costs	2	105 553	98 078	98 078	98 078	103 201	108 445	115 000
Remuneration of councillors		6 169	6 326	6 326	6 326	6 607	7 003	7 423
Debt impairment	3		All had a second				7	
Depreciation & asset impairment	2	3 101	3 576	3 576	3 576	3 576	3 576	3 576
Finance charges		5 625	6 673	6 673	6 673	9 165	9 903	10 710
Bulk purchases	2	-	- 40.400	-	-			
Other materials	8	43 941	49 103	49 103	49 103	52 931	56 297	59 675
Contracted services Transfers and subsidies		19 699	17 118 480	17 118 480	17 118 480	20 994	22 498 403	23 834 427
Other ex penditure	4, 5	17 816	22 551	22 551	22 551	25 560	27 363	29 004
Loss on disposal of PPE	7, 0	- 17 010	7 10 10 10	7 22 331	22 331	7: 112:4	7.55 2.1 -	
Total Expenditure	-	201 905	203 904	203 904	203 904	222 412	235 487	249 649
· · · · · · · · · · · · · · · · · · ·	 		 					
Surplus/(Deficit) I ransters and subsidies - capital (monetary		127	(3 751)	(3 751)	(3 751)	(3 527)	(12 646)	(14 943)
allocations) (National / Provincial and District)		1 483	4 183	4 183	4 183	1 100	2 841	3 125
allocations) (National / Provincial Departmental		137	7.100	7.100	#####################################	1.100	2011	7 120
Agencies, Households, Non-profit Institutions,								
Private Enterprises, Public Corporatons, Higher								
Educational Institutions) Transfers and subsidies - capital (in-kind - all)	6		<u> </u>		magangana mayan n			
				700		(0.407)		(44.040)
Surplus/(Deficit) after capital transfers &		1 610	432	432	432	(2 427)	(9 805)	(11 818)
contributions		Lagranda et al.	La la la sant	Zille√13500755°		The Lorentz Rain		p ukna ugaz masuan
Taxation Surplus/(Deficit) after taxation		1 610	432	432	432	19 1991	74-14-14-15-15-15-15-15-15-15-15-15-15-15-15-15-	#4 D40
Attributable to minorities		7 610	Lang, a maran	432	The second second second	(2 427)	(9 805) •	(11 818)
		1 610	432	432	432	/0.4070	MOTEL THE LATE.	/// 0/0
Surplus/(Deficit) attributable to municipality	-	7 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1	#32 Falliquo enri	432 7:10 4:10 1		(2 427)	(9 805)	(11 818)
Share of surplus/ (deficit) of associate	7		FirmStateTu	6 11 17 11 11	7.338.674	//- at at at	19 to 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1.00 to 1.00
Surplus/(Deficit) for the year		1 610	432	432	432	(2 427)	(9 805)	(11 818)

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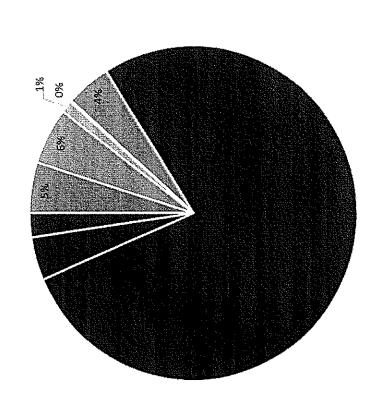
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Revenue by Source: The graph below shows the funding of the 2019/20 budget per revenue source expressed as a %.

Revenue Source 2019/2020



- Service charges refuse revenue
- Rental of facilities and equipment
- a Interest earned external investments
- Finterest earned outstanding debtors

Licences and permits

- Agency services
- Transfers and subsidies
- Other revenue
- Gains on disposal of PPE

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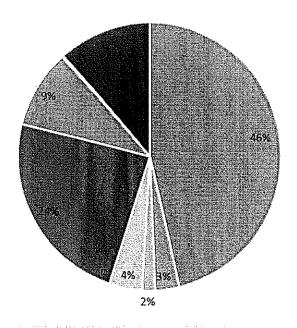
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Expenditure by Type: The graph below shows how the 2019/2020 budget will be spent per expenditure type expressed as %

Expenditure by Type 2019/2020



- Employee related costs
- Remuneration of councillors
- E Depreciation & asset impairment
- ⇒ Finance charges
- Other materials
- Contracted services
- Transfers and subsidies
- Other expenditure

OVERBERG DISTRICT WILLIAM TOA: ITY 26 LONG STREET I PRIVATE BAG AZZ BREDASUORF 7280

27 MAY 2019



5. Annual Budget Tables

A1 Budget Summary DC3 Overberg - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18		Current Ye	ear 2018/19		1	edlum Term F nditure Frame	
R thousands	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	_	
R tilousanus	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2019/20	+1 2020/21	+2 2021/22
Financial Performance									_	
Property rates	2 200	- 801	- 75	9 921	3 107	 3 107	3 107	10 723	11 366	12 048
Service charges	2 396 2 188	2 311	2 937	1 400	1 400	1 400	1 400	2 500	2 650	2 809
Investment revenue	130 327	127 561	146 537	158 024	162 114	162 114	162 114	169 423	175 997	185 058
Transfers recognised - operational Other own revenue	28 900	26 327	36 522	32 686	33 533	33 533	33 533	36 240	32 827	34 791
Total Revenue (excluding capital transfers and	163 811	157 000	186 070	202 032	200 153	200 153	200 153	218 886	222 840	234 706
	103 611	157 000	100 070	202 002	250 100	200 100	200 100	210 000	222 040	204100
contributions)	77 648	83 193	91 113	105 553	98 078	98 078	98 078	103 201	108 445	115 000
Employee costs Remuneration of councillors	5 183	5 150	6 142	6 169	6 326	6 326	6 326	6 607	7 003	7 423
Depreciation & asset impairment	2 747	3 254	3 695	3 101	3 576	3 576	3 576	3 576	3 576	3 576
Finance charges	7 083	7 778	7 999	5 625	6 673	6 673	6 673	9 165	9 903	10 710
Materials and bulk purchases	35 930	32 868	43 286	43 941	49 103	49 103	49 103	52 931	56 297	59 675
Transfers and grants	17	120	120	_	480	480	480	380	403	427
Other expenditure	30 889	29 609	36 076	37 515	39 669	39 669	39 669	46 553	49 860	52 839
Total Expenditure	159 498	161 971	188 430	201 905	203 904	203 904	203 904	222 412	235 487	249 649
Surplus/(Deficit)	4 313	(4 971)	(2 360)	127	(3 751)	(3 751)	(3 751)	(3 527)	(12 646)	(14 943
Transfers and subsidies - capital (monetary allocate	160	2 303	890	1 483	4 183	4 183	4 183	1 100	2 841	3 125
Contributions recognised - capital & contributed asse	-	111	-	-		-	-	-	-	-
Surplus/(Deficit) after capital transfers &	4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818
contributions										}
Share of surplus/ (deficit) of associate	_	_		_	_ :	_	_	_	-	
Surplus/(Deficit) for the year	4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818
dulpinos(Destory for the year		(= ==,,	(,					''	, ,	
Capital expenditure & funds sources										
Capital expenditure	3 576	6 782	5 332	32 741	31 869	31 869	31 869	11 353	3 706	3 930
Transfers recognised - capital	160	2 303	890	1 483	4 183	4 183	4 183	1 100	2 841	3 125
Borrowing	2 522	2 074	1 444	26 977	22 356	22 356	22 356	6 128	-	-
Internally generated funds	894	2 404	4 442	4 281	5 330	5 330	5 330	4 125	865	805
Total sources of capital funds	3 576	6 782	5 332	32 741	31 869	31 869	31 869	11 353	3 706	3 930
Financial position										
Total current assets	40 917	38 391	41 562	31 282	43 624	43 624	43 624	39 249	35 853	30 735
Total non current assets	80 060	82 650	82 665	116 666	110 958	110 958	110 958	118 736	118 866	119 221
Total current liabilities	23 670	23 090	31 069	24 432	28 756	28 756	28 756	29 519	30 591	31 749
Total non current liabilities	79 360	82 561	79 238	114 979	111 474	111 474	111 474	116 540	122 007	127 903
Community wealth/Equity	17 948	15 391	13 920	8 537	14 353	14 353	14 353	11 926	2 121	(9 697
Cash flows										
Net cash from (used) operating	5 878	15 666	9 441	8 256	5 656	5 656	5 656	4 750	3 260	2 107
Net cash from (used) investing	2 672	(4 596)	(3 795)	(29 781)	(28 062)	(28 062)	(28 062)	(6 253)	(3 706)	(3 930
Net cash from (used) financing	(533)			24 956	25 219	25 219	25 219	(2 872)		
Cash/cash equivalents at the year end	22 376	32 276	36 715	25 167	39 528	39 528	39 528	35 153	31 757	26 639
Cash backing/surplus reconciliation									-	
Cash and investments available	22 376	32 276	36 715	25 167	39 528	39 528	39 528	35 153	31 757	26 639
Application of cash and investments	(15 167)	(23 769)	(8 960)	(23 427)	(11 645)	(11 645)	(17 773)			1
Balance - surplus (shortfall)	37 543	56 045	45 675	48 595	51 173	51 173	57 301	52 131	48 735	43 617
	<u> </u>							-		<u> </u>
Asset management Asset register summary (WDV)	41 548	45 400	47 344	79 415	75 637	75 637	75 637	83 414	83 545	83 899
Depreciation	2 747	3 254	3 695	3 101	3 576	3 576	3 576	3 576	t	3 576
Renew at and Upgrading of Existing Assets	3 216	5 425	2 387	28 892	24 684	24 684	24 684	6 783	850	805
Repairs and Maintenance	72 893	69 088	80 139	94 238	93 709	93 709	93 709	96 626	102 447	108 594
										
Free services	_				_	_	_	_		
Cost of Free Basic Services provided		_	_	_		_	_	_	_	-
Revenue cost of free services provided Households below minimum service level		-	_	_		-	-	_	_	-
Water:	_	_	_	_	_	_	_	_	_	_
water: Sanitation/sewerage:	_		l -	_	_	_		_	-	_
	ļ	1	1	_	_	l	_	-		I [
Energy:		1 -		_	: -					

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22

BREDASDORP 7280

27 MAY 2019



A2 Budgeted Financial Performance (Revenue and Expenditure by Functional Classification)

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

Functional Classification Description	Ref	2015/16	2016/17	2017/18	. Cu	rrent Year 2018	1/19		ledium Term R enditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22
Revenue - Functional										
Governance and administration		74 784	73 239	81 736	88 022	88 832	88 832	94 141	92 125	96 154
Executive and council		10 453	8 605	10 871	11 876	12 619	12 619	14 681	10 156	10 766
Finance and administration		64 331	64 634	70 865	76 146	76 213	76 213	79 459	81 969	85 389
Internal audit			- 1	-	-		_	-	-	-
Community and public safety		13 102	15 026	18 923	21 012	24 837	24 837	23 158	24 713	26 310
Community and social services		_	_	-	_	-		-		-
Sport and recreation		12 726	13 531	15 843	15 391	16 516	16 516	17 658	17 400	18 444
Public safety		136	1 176	2 591	5 336	8 036	8 036	5 184	7 170	7 714
Housing	1	-	_		_		_	_	_	l -
Health		240	320	490	285	285	285	315	143	152
Economic and environmental services		74 052	70 410	86 233	84 560	87 560	87 560	91 964	97 476	103 319
Planning and development		_		₩.	-	_	_	_	_	
Road transport		74 040	70 391	86 205	84 460	87 460	87 460	91 821	97 331	103 171
Environmental protection		11	19	28	100	100	100	143	146	148
Trading services	1	2 033	740	68	9 921	3 107	3 107	10 723	11 366	12 048
Energy sources		_	_		_		_		_	_
Water management		_		_	_	_	_	l _	_	_
Waste water management		_				_	_	_	_	
Waste management		2 033	740	68	9 921	3 107	3 107	10 723	11 366	12 048
Other	4	-		-	-		-	_	11000	120,5
Total Revenue - Functional	2	163 971	159 414	186 960	203 515	204 336	204 336	219 986	225 681	237 831
Expenditure - Functional										
Governance and administration		38 072	42 469	45 355	48 903	48 721	48 721	51 593	54 448	57 797
Ex ecutive and council		11 530	11 755	11 413	10 617	10 601	10 601	11 191	11 857	12 567
Finance and administration		25 665	29 596	32 806	37 027	36 868	36 868	39 035	41 145	43 698
Internal audit		876	1 118	1 137	1 259	1 252	1 252	1 366	1 446	1 532
Community and public safety	1	44 039	45 931	55 724	56 993	59 556	59 556	64 657	68 395	72 384
Community and social services	1 1	- 1. 455	_	-	-	- 00 000			-	'255
Sport and recreation		13 295	13 452	17 574	15 220	17 848	17 848	18 820	19 325	20 416
Public safety		19 588	20 524	25 748	27 483	27 615	27 615	30 876	32 656	34 575
Housing		70 500		20,10	-	2. 0.0		- 55 57 6	02 000	0,00
Health		11 157	11 955	12 401	14 290	14 092	14 092	14 962	16 414	17 392
Economic and environmental services		72 950	70 257	84 433	88 730	90 811	90 811	95 923	101 717	107 802
Planning and development	1 1	1 406	1 475	1 086	1 655	1 284	1 284	1 312	1 388	1 471
Road transport		70 002	66 952	81 276	84 460	86 983	86 983	91 821	97 331	103 171
Environmental protection		1 541	1 830	2 072	2 616	2 544	2 544	2 790	2 998	3 160
Trading services		4 437	3 315	2 919	7 279	4 816	4 816	10 239	10 927	11 666
Energy sources		7 701	2 212	2 313	, 213	4010	4010	10 235	10 321	11 000
Water management		_	_	_		_	_			_
Waste water management		_	_	-	[]	_		l <u> </u>		_
Waste management		4 437	3 315	2 919	7 279	4 816	4 816	10 239	10 927	11 666
Other	4	4 401	3 313	7 212	1 219	4010	400	10 239	10 521	11 000
Total Expenditure - Functional	3	159 498	161 971	188 430	201 905	203 904	203 904	222 412	235 487	249 649
										
Surplus/(Delicit) for the year		4 474	(2 557)	(1 470)	1 610	432	432	(2 427)	(9 805)	(11 81)

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

2.7 MAY 2019



A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)

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

Vote Description	Ref	2015/16	2016/17	2017/18	Cui	rrent Year 2018	/19		edium Term R nditure Frame	
Difference		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22
Revenue by Vote	1									
Vote 1 - Municipal Manager		10 453	8 605	11 402	13 074	13 817	13 817	15 220	10 727	11 370
Vote 2 - Management Services		60 369	49	-		··· .	14			
Vote 3 - Corporate Services		- j	-	28	24	24	24	24	25	26
Vote 4 - Finance		3 962	64 585	70 306	76 408	79 174	79 174	79 998	84 215	87 883
Vote 5 - Community Services		89 187	86 175	105 224	114 010	111 321	111 321	124 745	130 715	138 552
Total Revenue by Vote	2	163 971	159 414	186 960	203 515	204 336	204 336	219 986	225 681	237 831
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager	1 1	12 406	12 873	14 971	15 405	14 988	14 988	15 563	16 484	17 471
Vote 2 - Management Services		18 404	11 632	_	-	1		- 1	-	-
Vote 3 - Corporate Services		1 270	1 751	8 931	10 551	9 866	9 866	11 620	12 323	13 054
Vote 4 - Finance		7 362	17 682	22 464	23 501	24 094	24 094	24 521	25 767	27 405
Vote 5 - Community Services		120 056	118 034	142 065	152 448	154 955	154 955	170 708	180 913	191 719
Total Expenditure by Vote	2	159 498	161 971	188 430	201 905	203 904	203 904	222 412	235 487	249 649
Surplus/(Deficit) for the year	2	4 474	(2 557)	(1 470)	1 610	432	432	(2 427)	(9 805)	(11 818)

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE 6AG X22
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A4 Budgeted Financial Performance (Revenue and Expenditure)

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

Description	Ref	2015/16	2016/17	2017/18		Current Y	ear 2018/19			ledlum Term F enditure Frame	
	1	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	
R thousand	1	Outcome	Outcome	Outcom e	Budget	Budget	Forecast	outcom e	2019/20	+1 2020/21	+2 2021/22
Revenue By Source	†	<u> </u>	<u> </u>								
Property rates	2	_	-	-		-		_	-	- 1	i -
Service charges - electricity revenue	2	449	254	15	_	-	- !	_	_	-	_
Service charges - water revenue	2	-	_	_	_	_	_	-	_	-	_
Service charges - senitation revenue	2	_	_	_	_	_	_	_	_		_
Service charges - refuse revenue	2	1 947	548	60	9 921	3 107	3 107	3 107	10 723	11 366	12 048
Rental of facilities and equipment		12 143	13 257	15 737	11 355	11 355	11 355	11 355	12 024	12.746	- 13 511
Interest earned - external investments		2 188	2 311	2 937	1 400	1 400	1 400	1 400	2 500	2 650	2 809
	1	2 100		2 33,	0	0.	1 400	0	100	106	0.000
Interest earned - outstanding debtors		10 M f							100	100	112
Dividends received			Ji sanga			ide Parks 7			-36 25		7.07,T0.00.F
Fines, penalties and forfelts		100.3.5				\$46.2					
Licences and permits		95	171	326	135	135	135	135	300	143	152
Agency services		6 592	8 115	9 388	8 813	8 813	8 8 13	8 813	9 581	10 156	10 766
Transfers and subsidies		130 327	127 561	146 537	158 024	162 114	162 114	162 114	169 423	175 997	185 058
Other revenue	2	6 550	4 784	9 588	9 423	9 423	9 423	9 423	9 134	9 676	10 251
Gains on disposal of PPE		3 519	1 - 1 - 1 - 1 - 1	1 483	2,960	3 806	3 806	3 806	5 100	:	-
Total Revenue (excluding capital transfers	П	163 811	157 000	186 070	202 032	200 153	200 153	200 153	218 886	222 840	234 706
and contributions)											
Expenditure By Type											
Employ ee related costs	2	77 648	83 193	91 113	105 553	98 078	98 078	98 078	103 201	108 445	115 000
Remuneration of councillors		5 183	5 150	6 142	6 169	6 326	6 326	6 326	6 507	7 003	7 423
Debt impairment	3	82	110	15					7		
Depreciation & asset Impairment	2	2 747	3 254	3 695	3 101	3 576	3 576	3 576	3 576	3 576	3 576
Finance charges	[7 083	7 778	7 999	5 625	6 673	6 673	6 673	9 165	9 903	10 710
Bulk purchases	2	_	_	L -	_	_		-	L -		_
Other materials	8	35 930	32 868	43 286	43 941	49 103	49 103	49 103	62 931	56 297	59 675
Contracted services		12 857	12 793	14 517	19 699	17 118	17 118	17 118	20 984	22 498	23 834
Transfers and subsidies	١	17 16 805	120 16 547	120 21 528	17 816	480 22 551	480 22 551	480 22 551	380 25 560	403 27 363	427 29 004
Other expenditure Loss on disposal of PPE	4, 5	1 145	16 347	21 526	1/ 610	ZZ 001	22 551	ZZ 301	20 300	2/ 303	29 004
Total Expenditure	\vdash	159 498	161 971	1B8 430	201 905	203 904	203 904	203 904	222 412	235 487	240.040
		1	 						···		249 649
Surplus/(Deficit)	İ	4 313	(4 971)	(2 360)	127	(3 751)	(3 751)	(3 751)	(3 527)	(12 646)	(14 943)
Fransfers and subsidies - capital (monetary		100	0.000	900	1.405	4 400	4.00	4400			0.400
allocations) (National / Provincial and District)		160	2 303	890	1 483	4 183	4 183	4 183	1 100	2 841	3 125
allocations) (National / Provincial Departmental										į	
Agencies, Households, Non-profit Institutions,		ŀ									
Private Enterprises, Public Corporators, Higher	I	İ		ĺ							
Educational Institutions)	6			L			!		L	L	
Transfers and subsidies - capital (in-kind - all)	l		7 111	· · · · · · · · ·	gradina i 🛶	7	Addition -		Adhtau÷)	7 (diski-	
Surplus/(Deficit) after capital transfers &	ĺ	4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818)
contributions		L	L	L		L	L		L	L	
Tax ation		<u> </u>			(34, 40 4)	rate)aqor ii :		Zwinyus-L			
Surplus/(Deficit) after taxation		4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818)
Attributable to minorities		<u> </u>		7 m 1 m 2	1의 중요한 <u>-</u>		Z. (()	선생 일요.		7. ⁴¹ (.) - 1 1.	(chesilence =)
Surplus/(Deficit) attributable to municipality	_	4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818)
Share of surplus/ (deficit) of associate	7	[: : : = :		[+15 LL 41 Hz.	<u> </u>	1944 P. F	(4 + 8, 4	(A.A.) 14 1	<u> </u>	i persiris, ≃	
Surplus/(Deficit) for the year		4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818)

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

BREDAS

2.7 MAY 2019



A5 Budgeted Capital Expenditure by Vote, Functional Classification and Funding

Vote Description	Ref		Current Ye	ear 2018/19			ledium Term F Inditure Frame	
R thousand		Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
		Budget	Budget	Forecast	outcome	2019/20	+1 2020/21	+2 2021/22
Capital expenditure - Vote	1							
Multi-year expenditure to be appropriated	2							4
Vote 1 - Municipal Manager			-	-	_	-	-	
Vote 2 - Management Services		-		-		hvv	-	_
Vote 3 - Corporate Services		-	-	_	_	-	-	_
Vote 4 - Finance			_	_			j -	
Vote 5 - Community Services		26 977	22 356	22 356	22 356	6 128	-	
Capital multi-year expenditure sub-total	7	26 977	22 356	22 356	22 356	6 128	-	-
Single-year expenditure to be appropriated	2							
Vote 1 - Municipal Manager		72	12	12	12	-	-	-
Vote 2 - Management Services		-	-	_	_	_	-	_
Vote 3 - Corporate Services		279	630	630	630	300	300	300
Vote 4 - Finance		310	. 74	74	74	65	35	35
Vote 5 - Community Services		5 103	8 797	8 797	8 797	4 860	3 371	3 595
Capital single-year expenditure sub-total	1	5 764	9 513	9 513	9 513	5 225	3 706	3 930
Total Capital Expenditure - Vote		32 741	31 869	31 869	31 869	11 353	3 706	3 930
Capital Expenditure - Functional								
Governance and administration		643	716	716	716	365	335	335
Executive and council		18	REFERENCE.	7,878 SHEL		Telepote to At-	Karafa, N. At	Zakistalo ete⊖e
Finance and administration		607	716	7 - 716	716	365	₹ 335	335
Internal audit	1	18	0	7 ∴ 0	* 0			
Community and public safety		5 059	8 787	8 787	8 787	4 860	3 371	3 595
Community and social services	1							
Sport and recreation		1 175	1 575	1 575	1 575	360	530	₹ 470
Public safety	1	3 683	6 583	₹ 6 583	6 583	4 500	2 841	3 125
Housing				7		70.46.4		7
Health		201	629	629	629			7
Economic and environmental services		62	10	10	10	-	Mark 1 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	n o tuski in mulit. •
Planning and development		~ 9555 B. 18	aşlığışAyAş	z alit og 45.	Zata 2013-2	Ze i doggarja		
Road transport								F
Environmental protection		44	10	10	10			
Trading services		26 977	22 356	7 22 356	22 356	6 128	lafililispiye <u>t</u> ir	9,0,944,1,2° 10°, - 1,2° 1
Energy sources			era fata en en		ZERMIE			
Water management								
Waste water management		k detaile.		7.53.253 J#E				
Waste management		26 977	22 356	22 356	22 356	6 128		
Other								7 (4) (4) (4)
Total Capital Expenditure - Functional	3	32 741	31 869	31 869	31 869	11 353	3 706	3 930
Funded by:								
National Government		ratelatin 4.1		St. (6)-036	- 1997 - 1997 <u>- 1</u> 8	zgaggyta:		r e steel 20
Provincial Government		1 483	4 183	4 183	4 183	1 100	2 841	3 125
District Municipality	1							
Other transfers and grants			[설문]					k = = = = = = = = = = = = = = = = = = =
Transfers recognised - capital	4	1 483	4 183	4 183	4 183	1 100	2 841	3 125
Borrowing	6	26 977	22 356	22 356	22 356	6 128		
Internally generated funds		4 281	5 330	5 330	5 330	4 125	865	805
I internally denerated tunos		1						

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

2.7 MAY 2019



A6 Budgeted Financial Position

DC3 Overberg - Table A6 Budgeted Financial F	Position
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Description	Ref	2015/16	2016/17	2017/18		Current Yo	ear 2018/19	•	(ledium Term Re Inditure Framev	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
k indusand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2019/20	+1 2020/21	+2 2021/22
ASSETS	\top										1
Current assets]
Cash		: 22 376	32 276	36 715	25 167	39 528	39 528	39 528	35 153	31 757	26 639
Call investment deposits	1	-	-		-	-	-	- :			
Consumer debtors	[1	1 440	1 111	2 032	1 111	1 282	1 282	1 282	1 282	1 282	1 282
Other debtors	-	16 351	4 015	1 789	4 015	1 789	1 789	1 789	1 789	1 789	1 789
Current portion of long-term receiv ables					营销货					PER 2017 E1	Maria -
Inv entory	2	750	989	1 026	989	1 026	1 026	1 026	1 028	1 026	1 026
Total current assets		40 917	38 391	41 562	31 282	43 624	43 624	43 624	39 249	35 853	30 735
Non current assets	_										
Long-term receiv ables		28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433
Inv estments	ĺ		- 4477						X =		144.4
Investment property		1 253	1 253	1 199		1 199	1 199	1 199	1 199	1 199	1 199
Investment in Associate	ĺ	_	-			_				100	14 · 14 · 14 · 14 · 14 · 14 · 14 · 14 ·
Property , plant and equipment	3	40 044	43 696	45 756	78 541	74 131	74 131	74 131	81 990	82 202	82 638
Biological		_	475.4E				l englished <u>a</u>	w jayor	4335578	l sama	1
intangible		352	450	388	874	307	307	307	226	144	63
Other non-current assets		9 980	8 818	6 889	8 8 18	6 889	6 889	6 889	6 889	6 889	
Total non current assets		80 060	82 650	82 665	116 666	110 956	110 958	110 958	118 736	118 866	119 221
TOTAL ASSETS	+	120 977	121 041	124 227	147 948	154 582	154 582	154 582	157 985	154 719	
	\vdash			-							
LIABILITIES Current liabilities	ı							ĺ			
Bank overdraft	1.	loanumu	-3/2-9-15 ()	g weign term	6 (100 MAGE)	44,740,74	s programa	Si Vita an aport #1	arentana Lin	sionar rec	
	1	528	1 206	2 556	3 248	2 872	2 872	2 872	2 949	3 296	3 684
Borrowing	*	t	1200	12	12	12	12	2012	12	12	1 1.5
Consumer deposits		12 14 087	12 045	17 725	10 131	14 450	14 450	14 450	14 450	14 450	14 450
Trade and other pay ables Provisions	1	9 043	9 827	10 776	11 042	11 422	11 422	11 422	12 108	12 834	
Total current liabilities		23 670	23 090	31 069	24 432	28 756	28 756	28 756	29 519	30 591	31 749
		23 010	23 030	31 000	27 402	20 150	20100	20 700	250.0	35 557	1 01.75
Non current flabilities									l		
Borrowing		2 588	2 815	258	25 135	25 161	25 161	25 161	22 211	18 916	
Provisions		76 772	79 746	78 980	89 843	86 313	86 313	86 313	94 329	103 092	
Total non current liabilities		79 360	82 561	79 238	114 979	111 474	111 474	111 474	116-540	122 007	1
TOTAL LIABILITIES		103 030	105 650	110 307	139 411	140 230	140 230	140 230	146 059	152,599	159 653
NET ASSETS	5	17 948	15 391	13 920	8 537	14 353	14 353	14 353	11 926	2 121	(9 697)
COMMUNITY WEALTH/EQUITY	\top						T				
Accumulated Surplus/(Deficit)		17 948	15 391	13 920	8 537	14 353	14 353	14 353	11 926	2 121	(9 697)
Reserves	4		-	-		77 7.1. 1	Maria da Artinia de Caracteria		l mai di milimi 💯		Enter of the
TOTAL COMMUNITY WEALTH/EQUITY	5	17 948	15 391	13 920	8 537	14 353	14 353	14 353	11 926	2 121	(9 697)
TOTAL COMMUNITY MEALINGGOTT		11 340	10 391	10 920	1 0 337	19 333	14 303	14 333	11 920	1 2 121	(0.091)

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

2.7 MAY 2019



A7 Budgeted Cash Flows

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18		Current Ye	ear 2018/19		1	edium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
K mousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2019/20	+1 2020/21	+2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts	l										
Property rates	l		Maria A.		social Fil	a jaka jaka 守	1.00 to 16 F	THE 17.2(F)		-	-
Service charges	l	2 436	802	73	9 921	3 107	3 107	3 107	10 723	11 366	12 048
Officer reventile	l	15 144	28 150	28,979	29 726	30 476	30 476	30 476	31 040	32 721	34 679
Government - operating	1	138 647	124 710	150 472	158 024	160 002	160 002	160 002	169 423	175 997	185 058
Government - capital	1	160	2 303	890	1 483	4 183	4 183	4 183	1 100	2 841	3 125
Interest	ł	2 189	2 311	2 937	1 400	1 400	1 400	1 400	2 600	2 756	2 921
Dividends		-	- 1 in the	1.2945P		410 2 m. + .	ugravani e	39946	-	-	-
Payments				A-1-1-		nn m					
Suppliers and employees		(152 518)	(141 995)	(173 383)	(191 969)	(191 918)	(191 918)	(191 918)	(206 679)	(218 764)	(231 846)
Finance charges	ļ	(163)	(495)	(405)	(329)	(1 115)	(1 115)	(1 115)	(3 076)	(3 255).	(3 450)
Transfers and Grants	1	(17)	(120)	(120)		(480)	(480)	(480)	(380)	(403)	(427)
NET CASH FROM/(USED) OPERATING ACTIVIT	İES	5 878	15 666	9 441	8 256	5 656	5 656	5 656	4 750	3 260	2 107
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts	İ							•			j
Proceeds on disposal of PPE		3 726	ma, tri 💂	1 537	2 960	3 806	3 806	3 806	5 100	_	
Decrease (Increase) in non-current debtors	1	44,545 4,1					-	1 1 1	_	-	-
Decrease (increase) other non-current receiv abl	es 1	Partis 1	的复数人名			1 4			_		~
Decrease (increase) in non-current investments	ı	14.13464			1.00	N 4 = 1	14 14 2		_	_	-
Payments	l	Autosta o	anger de la min					1			
Capital assets		(1 054)	(4 596)	(5 332)	(32 741)	(31 869)	(31 869)	(31 869)	(11 353)	(3 706)	(3 930)
NET CASH FROM/(USED) INVESTING ACTIVITI	ES	2 672	(4 595)	(3 795)	(29 781)	(28 062)	(28 062)	(28 062)	(6 253)	(3 706)	(3 930)
CASH FLOWS FROM FINANCING ACTIVITIES	T		· · · · · · · · · · · · · · · · · · ·								
Receipts											
1		1 21 11 2	et actia.	e e dismission	anna i navintanita i	. salah bebija dan	ARTHRACTOR LITT	NET ALMER 1	_	_	_
Short term loans Borrowing long term/refinancing		I Hara E I		latizaa.E	26 977	28 393	28 393	28 393		_	
Increase (decrease) in consumer deposits	l				20 3/1	A Liberta		2012/2014 17:3		_	_
		1 1 1 1 To		eriy Ciji.Ti		FREEHT-	PUTANATT	######	_	_	_
Payments		(533)	(1 169)	(1 206)	(2 021)	(3 174)	-00 - /g 47/0	(3 174)	(2 872)	(2 949)	(3 296)
Repay ment of borrowing NET CASH FROM/(USED) FINANCING ACTIVIT	155	(533)		(1 206)	24 956	25 219	25 219	25 219	(2 872)	, ,	
	.20 T			• •						<u> </u>	····
NET INCREASE! (DECREASE) IN CASH HELD		8 017	9 900	4 439	3 432	2 812	2 812	2 812	(4 375)	(3 396)	
Cash/cash equivalents at the year begin:	2	14 359	22 376	32 276	21 735	36 715	36 715	36 715	3 9 528	35 153	31 757
Cash/cash equivalents at the year end:	2	22 376	32 276	36 715	25 167	39 528	39 528	39 528	35 153	31 757	26 639

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22 75% BREDASDORP 7280

2 7 MAY 2019



A8 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

. Description	Ref	2015/16	2016/17	2017/18		Current Ye	ear 2018/19			iedium Term R nditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and Investments available Cashicash equivalents at the year end Other current investments > 90 days Non current assets - investments	1	22 376 0 -	32 276 0 -	36 715 0 -	25 167 - -	39 528 0 -	39 528 O	39 528 0 -	35 153 	31 757 - -	28 639 - -
Cash and Investments available:		22 376	32 276	35 715	25 167	39 528	39 528	39 528	35 153	31 757	26 639
Application of eash and investments Unspent conditional transfers Unspent borrowing		11 821	8 970 -	12 905	7 301 	10 794 6 128	10 794 6 128	10 794	10 794 	10 794 -	10 794
Statutory requirements Other working capital requirements	3	(26 988)	(32 739)	(21 865)	(30 729)	(28 567)	(28 567)	(28 567)	(27 772)	(27 772)	(27 772)
Other provisions Long term investments committed	4		= 5\-\\ <u>-</u>		4.3755		invit		The officer		
Reserves to be backed by cash/investments	5			7.2594.62			भू देई संस्कृ				<u> Maryana fil</u>
Total Application of cash and investments:		(15 167)					t	, ,	, ,	, ,	' '
Surplus(shortfall)		37 543	56 045	45 675	48 595	51 173	51 173	57 301	52 131	48 735	43 617

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22 883 BREDASDORP 7280

DMCDAGDURF / 20:

27 MAY 2019



A9 Asset Management

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TEL: 028 425 1157 Info@odm.org.za

Description	Ref	2015/16	2016/17	2017/18	Cui	rrent Year 2016	¥19		edium Term R ndjture Frame	
l thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budgel Year	Budget Yes
CAPITAL EXPENDITURE .	+	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22
Total New Assets Infrastructure	1	360	1 357	2 945	3 848	7 165	7 185	4 570	2 856	3 12
Community Facilities Community Assets		93 93	-	125 125	-	2 900 2 900	2 900	2 900 2 900	-	-
Investment properties		-			88	- 58	88			
Operational Buildings Housing		7	-	13	50	50	50		-	-
Other Assets Biological or Cultivated Assets		7) (13	138	138	138	-	-	_
Licences and Rights Intangible Assets		99 99	174 174	-	-	-		-	-	
Computer Equipment		3	804	14	- 13	-		_ 30	-	-
Furniture and Office Equipment Machinery and Equipment		17 140	111	(1) 2 794	3 698	3 698	3 698	1 640	2 856	3 12
Transport Assets	2	3 216	267 5 425	- 2 336	- 1 865	449 1 888	449 1 889	235	- 35	3.
Total Renewal of Existing Assets Roads Infrastructure	1	-	-	~	-	-	-	~	~	-
Water Supply Infrastructure Sanitation Infrastructure		- 88	-		400 100	800 100	800 100	200	-	-
infrastructure investment properties		88	-	-	500	900	900	200		
Operational Buildings Housing		20	-	- 159	240 520	240 520	240 520	_	-	-
Other Assets		20	-	169	760	760	760	_	-	=
Biological or Cultivated Assets Licences and Rights		-	-	- 6	,	-	-	_	-	_
Intangible Assets Computer Equipment		359	-	. f	390	,	-	_	~	
Furniture and Office Equipment		225	2 602	123	215	228	228	35	35	31
Machinery and Equipment Transport Assets		2 522	2 R23	740	-	-	-	-		-
Land Zoo's, Marine and Non-biological Animals			-	1 164	-	- 1	-	-		-
Total Upgrading of Existing Assets	6	-	_	51	27 027	22 796	22 796	6 54B	815	770
Solid Waste infrastructure Infrastructure		<u> </u>			26 977 26 977	22 356 22 356	22 356 22 356	6 128 6 128	-	-
Investment properties		-	-	-		-	-	~	-	
Operational Buildings Housing		-	_	-		-	-	120	515	470
Other Assets Intangible Assets		-			-		-	120	518	47
Computer Equipment Furniture and Office Equipment			-	49 2	5 0	440	440	300	300	30
Total Capital Expenditure	4	3 576	6 782	5 332	32 741	31 869	31, 969	11 353	3 706	3 934
Water Supply infrastructure Savitation Infrastructure		- 68	-	_	400 100	690 160	800 100	200		-
Solid Waste Infrastructure		- 88		_	26 977 27 477	22 356 23 266	22 356 23 256	6 128 6 328		
Community Facilities		93	Ī	125	21411	2 900	2 900	2 900	- j	-
Sport and Recreation Facilities Community Assets		- 88		125		2 500	2 990	2 500		-
Investment properties Operational Buildings		20	=	-	328	328	- 328	1 1	- 1	-
Housing Other Assets		7 27		182 182	570 898	570 898	570 898	125 126	515 515	470 470
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes Licences and Rights		99	174	- 6	-	-	-	-		-
Intangible Assels Computer Equipment		362	174	6 195	440	440	449	300	300	304
Furniture and Office Equipment		241	3 406	124	228	228	228	65	35	3!
Machinery and Equipment Transport Assets		144 2 522	111 3 091	2 794 740	3 698	3 598 449	3 698 449	1 640 -	2 856 -	3 12
Land TOTAL CAPITAL EXPENDITURE - Asset class	+	3 576	6 762	1 164 5 332	32 741	- 31 869	31 869	11 353	3 706	3 93
ASSET REGISTER SUMMARY - PPE (WDV)	5	41 648	45 400	47 344	79 415	75 637	75 637	83 414	83 54 5	83 895
Roads Infrasinucture Storm water infrasinucture		402	2 344	2 120	2 059	1 965	1 965	1 811	1 656	1 50;
Electrical Infrastructure Water Supply Infrastructure		332 1 040	382 1 019	325 973	315 1 345	293 1735	293 1 736	260 1 899	227 1 862	191 182
Sankeilon Initastructure Solid Waste Initastructure		5 726 4 639	2 986 4 871	2 456	2 486	2 255 27 369	2 255 27 369	1 955 33 498	1 655.	1 35
Infrastructura		12 139	11 502	5 013 10 887	31 848 38 054	33 619	23 619	39 423	33 498 38 898	33 491 30 37
Community Assets Heritage Assets		1 210	30	29	3 001	2.915	2.915	5 800	. 5786	577
investment properties		1 253	1 253	1 199	-	1 199	1 199	1 199	1 199	1.19
Other Assets Biological or Cultivated Assets		13 579	14 524	15 723	15 542	18 410	16 410	16 320	16 624	15 88
intangible Assets Computer Equipment		352 1 122	450 1 589	388 1 367	874 1 697	307 1 535	307 1 535	226 1 563	144 1 591	1 61
Furniture and Office Equipment		2 254	5 192	4 385	4 250	3 939	3 939	3 329	2 690	2 054
Machinery and Equipment Transport Assets		4 777 4 963	6 296 4 464	B 315	11 343 4 644	10 702 5 D11	10 702 5 att	11 032 4 523	12 577 4 035	14 390 3 540
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	41 648	45 400	47 344	79 415	75 637	75 637	83 414	13 545	83 899
EXPENDITURE OTHER ITEMS Depreciation	7	75 640 2 747	72 342 3 254	83 833 3 695	97 339 3 101	97 285 3 575	97 265 3 576	100 202 3 576	106 022 3 576	112 16 3 57
Repairs and Maintenance by Asset Class Roads Intrastructure	3	72 893 64 609	69 089 60 163	80 139 71 133	94 238 80 957	93 709 83 642	93 709 83 642	96 626 81 686	102 447 86 588	108 59 91 78
Solid Waste Infrastructure Infrastructure		1 947 66 556	548 60 711	569 71 701	4 401 85 357	1 30B 84 951	1 308 84 951	4 028 85 714	4 270 90 857	4 52 96 30
Community Facilities		-	-	-	-	-	04 801	-	-	-
Sport and Recreation Facilities Investment properties		-	-	-		-	-	-	-	-
Operational Buildings Housing		1 427	676 	428	258 540	248 448	248 448	1 328	_ 1 408	1 49:
Other Assets		1 427	676	425	798	696	696	1 328	1 408	1 49
Biological of Cultivated Assets Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights Intengible Assets		-	-	-	-			-	-	
Computer Equipment Furniture and Office Equipment			-	-	- 152	186	- 186	-	-	_
Machinery and Equipment		799	1 475	2 792	2,961	2 670	2 670	3 160	3 371	3 57
Transport Assets TOTAL EXPENDITURE OTHER TIEMS	_	4 112 75 640	6 22s 72 342	6 217 : 83 833	4 959 97 339	5 207 97 285	5 207 97 235	6 423 100 202	6 811 196 022	7 21:
COIAL EXPENDITURE OTHER TIEMS Renewal and upgrading of Existing Assets as % of tot	al cone		80.0%	44.5%	98.2%	77.5%	77.5%	59.7%	22.9%	20.5%
Renewal and upgrading of Existing Assets as % of de R&M as a % of PPE		117.1% 182.0%	165.7% 158.1%	64.6% 175.1%	931.6% 120,0%	690.4% 126.4%	690.4% 126.4%	189.7% 117.9%	23.8% 124.6%	22.5% 131,4%
Renewal and upgrading and R&M as a % of PPE	- 1	183.0%	164.0%	174.0%	165.0%	157.0%	157,0%	124.0%	124.0%	130.0%

A10 Basic Service Delivery Measurement - not applicable to ODM

South process South proces	Budget Yea +2 2021/22
Household service terapets	
Pepod water inside of welling	
Peped water hotely and fluct not in dredling) Using public by Clean and mix navive lawy of Michigans Service Lawel and Above sub-total Using public by C min. service lawel) Using public by C min. service lawel) No water supply (all loss thrive lawel) No water supply (all loss thrive lawel) No water supply Baloew Michigans Service Lawel aub-total Total number of households Sandadionfewarrage; Flash falls (conceind to sew carpp) Flash falls (conceind to sew ca	
Other water supply (at loses finis service level) Using public top (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households Finish biat (vinis service level) Minimum Service Level and Above sub-total Pit kind (vanifisted) Chre kind provisions (< min.service level) Minimum Service Level and Above sub-total Bucket biate Chre kind provisions (< min.service level) Minimum Service Level and Above sub-total Energy: Electricity (affleat min.service level) Minimum Service Level and Above sub-total Electricity - propeid (< min.service level) Minimum Service Level and Above sub-total Electricity - propeid (< min.service level) Minimum Service Level and Above sub-total Electricity - propeid (< min.service level) Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households Francy; Removed at least crose a week Minimum Service Level and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Above sub-total Total number of households are and Ab	
Using public tap (< min. service lavel) Other water supply (< min. service lavel) No water supply (< min. service lavel) No water supply (< min. service lavel) Below Minimum Survice Level sub-total Sanitation/asswrage Flush bilatin (the specific tank) Chemical kilati C	
Undergoption top (combinative below in) Service Level sub-total Combined in the provisions Comb	
No water supply Below Minimum Service Level sub-total Total number of households Sanitation/sewarage: Flush State (commonded to sew eraps) Flush State (comm	
Belaw Minimum Service Level sub-total Sanitation's sewarage: Flush biate (connected to sew arraps) Flush bi	
Total number of households Sanitation's ewarage: Flush biate (commode of a sew crapy) Flush biate (commode of a sew crapy	
Flush blast (connected to sewerage) Flush blast (with septio tank) Changinal talet Pit black (venificated) Minimum Service Level and Above sub-total Dobe black provisions (< min.service level) No build provisions Balow Minimum Service Level sub-total Total number of households Electricity (< min.service level) Electricity (< min.service level) Minimum Service Level and Above sub-total Electricity (< min.service level) Electricity (< min.service level) Flush black (connected to sevel) Electricity (< min.service level) Electricity (< min.servic	- - - -
Flush blaf (with surfice tank) Chamilac listed Pit kital (venificad) Chamilac listed Pit kital (venificad) Chamilac listed Pit kital (venificad) Minimum Service Level and Above sub-total Bucket bitel Char bitel provisions (* min.service level) No bilat provisions Balow Minimum Service Level sub-total Total number of households Energy: Electricity (at least min.service level) Electricity (at least min.service level) Electricity (at least min.service level) Electricity (min.service level) Electricity (min.	- - - -
Chemisted yonaffelad) Chres tisted yonaffelad) Chres tisted provisions (> min.service level) Bucket bilet Chres tisted provisions (< min.service level) Bucket bilet Chres tisted provisions (< min.service level) Bucket bilet Chres tisted provisions (< min.service level) Bodiow Minimum Service Level sub-total Total number of households Energy: Bodiobly (all least min.service level) Bechicity - prepaid (min.service level) Bechicity - prepaid (< min.service level) Below Minimum Service Level sub-total Total number of households Below Minimum Service Level and Above sub-total Total number of households Below Minimum Service Level sub-total Total number of households Below Minimum Service Level sub-total Total number of households Below Minimum Service Level sub-total Total number of households Below Minimum Service Level sub-total Total number of households Total number of households per month)	- - - -
Pit bilet (venificator) Other bilet provisions (> min.service level) Minimum Service Level and Above sub-total Cher bilet provisions (< min.service level) No tollet provisions Below Minimum Service Level sub-total Total number of households Energy: Bedrichly - prepaid (min.service level) Below Minimum Service Level and Above sub-total Bedrichly - prepaid (min.service level) Cher energy sources Below Minimum Service Level and Above sub-total Bedrichly - prepaid (< min. service level) Cher energy sources Below Minimum Service Level and Above sub-total Removed at least once a week Minimum Service Level and Above sub-total Removed less tequently fran once a week Minimum Service Level and Above sub-total Removed less tequently fran once a week Using commonal refuse dump Using own refuse dump Using own refuse dump Other rabish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households Total number of households receiving Free Basic Service Water (& Kiolites per household per month)	- - - -
Minimum Service Level and Above sub-total Ducket failet Other failed provisions (< min.service lavel) No billet provisions Bellow Minimum Service Level sub-total Total number of households Bellow Minimum Service Level sub-total Electricity (at least min.service lavel) Electricity (at least min.service lavel) Electricity (smin.service lavel) Chere energy sources Bellow Minimum Service Level sub-total Total number of households Refuser Removed lass faquently finan once a week Minimum Service Level and Above sub-total Removed less faquently finan once a week Using communal refuse dump Oher nabbish disposal No notbish disposal Bellow Minimum Service Level sub-total Bellow Minimum Service Level sub-total Formal number of households Formal number of household	- - - -
Bucket failet Other bielet provisions (< min.service level) No billet provisions Below Minimum Service Level sub-total Total number of households Energy: Bechicity (at least min.service level) Bechicity - prepaid (min.service level) Below Minimum Service Level sub-total Below Minimum Service Level sub-total Below Minimum Service Level and Above sub-total Below Minimum Service Level sub-total Below Minimum Service Level sub-total Below Minimum Service Level sub-total Below Minimum Service Level sub-total Below Minimum Service Level sub-total Total number of households Total number of households Total number of households Total number of households Total number of households Total number of householde Total number of householde Total number of householde	- - -
Other billet provisions (< min.service level) No billet provisions Below Minimum Service Level sub-total Total number of households Energy: Bedrichy (at least min.service level) Bedrichy (at least min.service level) Electricity - prepaid (min.service level) Cher energy sources Below Minimum Service Level sub-total Total number of households Below Minimum Service Level sub-total Total number of households Refuse: Removad at least once a week Using communal insize dump Using own refuse dump Using own refuse dump Using own refuse dump Other robish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households 7 Water (6 klotilites per households 7 Water (6 klotilites per household per month)	-
Total number of households	-
Total number of households Energy: Bebrichy (all least min. service level) Becklicity - prepaid (min. service level) Becklicity - prepaid (min. service level) Becklicity - prepaid (min. service level) Cher energy sources Below Minimum Service Level sub-total Total number of households Refuses: Removed less frequently than once a week Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Other rubbish disposal No rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households Figure : Below Minimum Service Level sub-total Total number of households Figure : Below Minimum Service Level sub-total Total number of households Figure : Below Minimum Service Level sub-total Total number of households Figure : Below Minimum Service Level sub-total Total number of households Figure : Below Minimum Service Level sub-total Total number of households Figure :	
Energy: Besticity (al least min.service level)	
Electricity (al least min.service level)	
Minimum Service Level and Above sub-total Electricity (< min. service level) Cher energy sources Below Minimum Service Level sub-total Total number of households Removed less frequently than once a week Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Other rubbish disposal No rubbish disposal No rubbish disposal Below Minimum Service Level sub-total For a communal refuse dump Below Minimum Service Level sub-total For a communal refuse dump	
Electricity (< min. service level)	
Offer energy sources Below Minimum Service Level sub-total Total number of households Refuse: Removed at least once a week Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Offer rubbish disposal No rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households Households receiving Free Basic Service Water (6 kilotites per household per month)	_
Below Minimum Service Level sub-total Total number of households Removad at least once a week Minimum Service Level and Above sub-total Removed less tequently than once a week Using communial refuse dump Using own refuse dump Ofter rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households Households receiving Free Basic Service Water (6 kilolites per household per month)	_
Total number of households	
Removed at least once a week Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Using own refuse dump Oher rubbish disposal No rubbish disposal Bislow Minimum Service Level sub-total Total number of households Households receiving Free Basic Service Water (6 kilotites per household per month)	
Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Using own refuse dump Ofher rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households Households receiving Free Basic Service Webr (6 kilotites per household per month)	
Removed less frequently than once a week	-
Using communal refuse dump Using own refuse dump Using own refuse dump One rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households Total number of households Weier (6 kilolites per household per month)	-
Other rubbish disposal No rubbish disposal Bislow Minimum Service Level sub-total Total number of households Households receiving Free Basic Service Webr (6 kilotites per household per month)	_
No nubbish disposal Below Minimum Service Level sub-total Total number of households	-
Below Minimum Service Level sub-total	-
Households receiving Free Basic Service 7 Weiter (6 kilolites per household per month)	
Water (6 kilolites per household per month)	-
	-
Senitation (free minimum level service)	-
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)	-
Bectricity fother energy (50kwth par Indigent household per month)	_
Rebuse (removed once a week for Indigent households)	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-
Highest level of free service provided per household	
Property rates (R value threshold)	, squae,
Water (kilolitres per household per month) Senitation (kilolitres per household per month)	Spring
Samilation (Rand per household per month)	
Electricity (kwh per household per month)	
Refuse (average liftes per week)	, jour .
Revenue cost of subsidised services provided (R'000) 9 225-240 SERVICES provided (R'000) 225-240 SERVICES provided (R'000)	
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	
Property rates exemptions, reductions and rebates and impermissable values in	erebert To 1
excess of section (7 of MPRA)	-
Water (in excess of 6 kilolitres per indigent household per month)	-
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 Hodsing - top structure subsidies 6	
Other	사람들
Total revenue cost of subsidised services provided	

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22 BREDASDORP 7280 27 MAY 2019



SECTION A – Part 2



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1. Budget Process Overview

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 2019/2020 budget cycle was approved by Council in August 2019, 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 2019.

1.4 Process for consultation with each group of stakeholders and outcomes

Following the tabling of the draft budget in March 2019, 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 2019, 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 2019/2020), 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 OVERBERG DISTRICT MUNICIPALITY the municipality's website following the tabling the text of Science in May 2019.

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2. IDP Overview and Amendment BEERG DISTRICT MUNICIPALITY TO BEED AS A STREET / PRIVATE BAG X22 BREDASDORP 7280

The Vision of the Municipality

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The Municipality's long term vision:

TEL: 028 425 1157 • FAX: 028 425 1014 "Overberg – the opportunity gateway to Africa through sustainable@efvices" • www.odm.org.za

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) and Provincial Spatial Development Framework (PSDF).

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.
- 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

Amendments were made to the Integrated Development Plan.

The complete Integrated Development Plan will be distributed at the Council Meeting of 25 March 2019.

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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 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue are provided as follows:

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

4. Overview of Budget Related Policies and Amendments

The following budget related policies have been approved by Council, or have been reviewed / amended and / or 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(amended)
- Cost containment Policy(new)

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Policies which have been amended according to the recommendation below will be available at the municipal offices, libraries and Thusong centres in the district as well as on the website of the municipality.

Herewith information regarding the amendment of policies:

(a) VERIMENT POLICY(AMENDMENT)

The purpose of the amendment of the Veriment Policy is to strengthen the controls over the requested veriments, and to adhere to National Treasury guidelines.

(b) TRAVELLING AND SUBSISTENCE POLICY(AMENDMENT)

The amendments made to the Travelling and Subsistence Policy is to adhere to the cost containment draft regulations and guidelines from National Treasury. The main proposed amendments made is (a) to lower the grade for accommodation to a three star and (b) to replace a fixed daily allowance with an allowance based on actual meals had, with the necessary documentary proof.

(c) COST CONTAINMENT POLICY (NEW)

The Cost Containment Policy was compiled to adhere to the Cost Containment Measures as issued by National Treasury as well as the draft Cost Containment regulations.

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5. Overview of Budget Assumptions

Expenditure

Salaries and Allowances

Wage negotiations have been finalised between the Unions and the South African Local

Government Association and the municipality budgeted for an 8.2% increase. That is

CPIX of 5,2% in terms of the Budget Circular 94, plus 1,5% as negotiated plus 1,5% for

notch increases.

It is also assumed that the current employees will not resign and therefore notch

increases for all employees are budgeted for.

General expenditure

It is assumed that costs for services and fuel will increase above the current inflation rate.

It is also assumed that the capital projects for 2019/2020 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

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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 2019/2020 financial year.

6. Overview of Budget Funding

Summary

The operating budget for 2019/2020 will be financed as follows:

Equitable Share Allocation	R 71 776 000
 Agency fee for Roads function 	R 9 581 366
Roads Subsidy	R 91 821 429
Provincial and National Grants	R 6 925 358
Sundry charges / Other	R 39 881 481

The capital budget for 2019/2020 will be financed as follows:

Own Funds (Capital Replacement Reserves)	R 1 225 000
Selling of Property	R 2 900 000
Grants	R 1 100 000
Long Term Borrowings	R 6 128 111

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

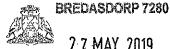
The funding of the budget will ensure that the municipality will be sustainable on the short term. The current funding model for Overberg District Municipality is however not sustainable and will surely have a negative impact on the cash flow and liquidity of the municipality. Overberg District Municipality 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:

- Non-priority spending not linked to service delivery
- Security services
- Overtime
- Attendance of meetings/congresses

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Investments

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Particulars of monetary investments as at 28 February 2019:

ABSA Depositor plus R 10 372 314 R 10 229 452 Nedbank Call Account ABSA Depositor plus 81 263

Planned proceeds of sale of assets

The municipality budgeted R 5,1 million in the 2019/2020 as revenue for municipal property that will be sold.

Planned use of previous year's cash backed accumulated surplus

It is planned to use the previous year's cash backed surpluses to finance important/critical service delivery and income generated projects.

Particulars of existing and any new borrowing proposed to be raised

An external loan of R 28 M was secured to finance the regional landfill at Karwyderskraal in 2018/2019 and 2019/2020.

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	GOVERNMENT	2019/2020	2020/2021	2021/2022
Local Government Financial Management Grant	NATIONAL	1 000 000	1 000 000	1 000 000
Equitable Share *	NATIONAL	71 776 000	74 593 000	77 644 000
Expanded Public Works Programme Integrated Grant	NATIONAL	1 243 000	-	-
Rural roads assets management systems Grant	NATIONAL	2 807 000	2 967 000	3 131 000
Financial Management Support Grant	PROVINCIAL	280 000		
Financial Management Capacity Building Grant	PROVINCIAL	380 000	· · · · · · · · · · · · · · · · · · ·	
Total Operating Grants		77 486 000	78 560 000	81 775 000

Capital Budget

GRANT	GOVERNMENT SPHERE	2018/2019	2019/2020	2020/2021
Safety Initiative Implementation - WOSA	PROVINCIAL	1 100 000	2 000 000	2 100 000
Fire Service Capacity Building Grant	PROVINCIAL		841 000	1 025 000
Total Capital Grants		1 100 000	2 841 000	3 125 000

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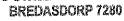
FUNDING ASSESSMENT FOR 2019/2020

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

No. Funding Compliance

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

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Funding compliance factor description

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



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(a) Cash/cash equivalent position

The municipality foresees a positive cash position for the short term, as the working capital are cash-backed. The reserves are however not cash-backed. The cash situation seems as if it is deteriorating, as the increase in revenue (grants) is less than inflation rate while expenditure increase with more than the inflation rate. The cash flow is currently positive and the total Cash and Cash Equivalents at 28 February 2019 is R46,257 M.

(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 2019: .

Commitments against Cash and Cash Equivalents						
Item	30 June 2018	Current Month				
Cash and Cash Equivalents	36 715 000	46 257 118				
Unspent loan		13 921 409				
Loan repayments	2 556 280	1 014 340				
Trade and other payables						
- Unspent conditional transfers	12 904 812	12 635 199				
- Creditor Payments	4 820 362	8 861 200				
Surplus/(Deficit)	16 433 546	9 824 970				

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

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

The municipality does recover enough cash via grants/agency fee and income from resorts to cover its monthly average payments on the short term, but it is foreseen that, with the fact that the percentage increase in expenditure is more than the increase in



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

Surplus/deficit excluding depreciation offsets (d)

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.

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

(f) Cash receipts % of ratepayer and other revenue

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

The only billing at ODM is for rental at the resorts. Accounts will be issued to two municipalities on a monthly basis for dumping at the regional landfill site, but there are currently no history as the agreement will come into effection April 2019 12 OVERBERG DISTRIBUTION PRIVATE BAG X22 26 LONG STREET | PRIVATE BAG X22

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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 OVERBERG DISTRICT MUNICIPALITY (doubtful and bad debts) has to be increased to offset undersolved to offset undersolved BREDASDORP 7280

No debt impairment are currently done.

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(h) Capital payments % of capital expenditure

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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.

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

The purpose of this measurement is to determine the proportion of a municipality's 'ownfunded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. The municipality has secured an external loan to finance the development at Karwyderskraal - it represents 54% of the total capital expenditure of 2019/2020.

(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.

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(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.

(I) 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 R96 626 M.

(m) Asset renewal/rehabilitation expenditure level

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

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

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

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

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

(o) Financial Position Budget

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

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(p) Cash Flow Budget

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The purpose of this measure is to also assess the overall budget. The municipality does recover enough cash on a monthly basis 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	GOVERNMENT SPHERE	2019/2020	2020/2021	2021/2022	
Local Government Financial Management Grant	NATIONAL	1 000 000	1 000 000	1 000 000	
Equitable Share *	NATIONAL	71 776 000	74 593 000	77 644 000	
Expanded Public Works Programme Integrated Grant	NATIONAL .	1 243 000	-	-	
Rural roads assets management systems Grant	NATIONAL	2 807 000	2 967 000	3 131 000	
Financial Management Support Grant	PROVINCIAL	280 000			
Financial Management Capacity Building Grant	PROVINCIAL	380 000			
Total Operating Grants		77 486 000	78 560 000	81 775 000	

Capital Budget

GRANT	GOVERNMENT	2018/2019	2019/2020	2020/2021
Safety Initiative Implementation - WOSA	PROVINCIAL.	1 100 000	2 000 000	2 100 000
Fire Service Capacity Building Grant	PROVINCIAL		841 000	1 025 000
Total Capital Grants		1 100 000	2 841 000	3 125 000



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

8. Allocations or grants made by the Municipality

None

9. Councillor 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

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Costs to Municipality:

Councillors

•	Speaker (1)	R		731	975
•	Executive Mayor (1)	R		903	871
•	Deputy Executive Mayor (1)	R		731	975
•	Executive Committee (4)	R	1	843	591
•	Other Councillors (14)	<u>R</u>	2	406	<u> 187</u>
		<u>R</u>	6	617	<u>599</u>

Senior Managers

•	Municipal Manager	R 1 499 918
•	Chief Financial Officer	R 1 180 074
•	Director: Corporate Services	R 1 180 074
•	Director: Community Services	R 1 180 074
		R 5 040 140

Number of Councillors						
Number of personnel employed						
Ossiss Managana	•					
 Senior Managers 	3					
 Other Managers 	12					
 Technical Staff 	190					
 Other staff members 	129					

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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. Contracts having future budgetary implications

Information/detail regarding contracts which have future budgetary implications is provided in SA 35 - Section B – Supporting tables.

12. Capital spending detail

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

13. Legislation compliance status

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

14. Other supporting documents

None

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Municipal Manager's quality certificate

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 BENETTI
Print Name
Municipal Manager of the Overberg District Municipality
Mr. 11L
X42011
Signature
Date 23.5.2019.
Date

1 DAVID BERETTI Municipal Manager of Overberg District Municipality, hereby

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SECTION B - BUDGET

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1. Operating Budget

Description	Ref	2015/16	2016/17	2017/18		Current Y	ear 2018/19		2015/20 Medium Term Revenue & Expenditure Framework		
R thousand	4	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	
n uiousang	'	Outcome	Outcom e	Outcome	Budget	Budget	Forecast	outcom e	2019/20	+1 2020/21	+2 2021/22
Revenue By Source					<u> </u>			1			i
Property rates	2	-	-	-	_	-	-	_	-	-	-
Service charges - electricity revenue	2	449	254	15	-	_	_	-	_	-	_
Service charges - water revenue	2	_	-	_		-	-	-		_	_
Service charges - sanitation revenue	2	_	_	١.	_ :	_	_			_	_
Service charges - refuse revenue	2	1947	548	60	9 921	3 107	3 107	3 107	10 723	11 366	12 048
Rental of lacities and equipment	-	12 143	13 257	15 737	11 355	11 355	11 355	11 355	12 624	12 746	13 511
hiterest earned - external investments		2 188	2 311	2 937	1 400	1400	1400	High and the second	and and reduced in the	1 to	10 mm
		2 100	2311	5 231		The Booker Broker	Transfer NY 4	1400	2 500	2 650	2 509
Interest earned - outstanding debtors		1 4			0	0	0	0	100	105	112
Dividends received									eri Vincero , • .		
Fines, penalties and forfeits											
Licences and permits		95	171	326	135	135	135	135	300	143	152
Agency services		5 592	8 115	9 388	8 813	8 8 13	8 8 13	8 813	9 581	10 155	10 766
Translers and subsides		130 327	127 561	145 537	158 024	162 114	162 114	162 114	169 423	179 572	190 346
Other revenue	2	6 550	4 784	9 588	9 423	9 4 23	9 423	9 4 2 3	9 134	9 676	10 251
Gains on disposal of PPE		3 519		1 483	2 960	3 806	3 805	3 806	5 100	\$4500 E	N 1 U.S
Total Revenue (exoluding capital transfers		163 811	157 000	186 070	202 032	200 153	200 153	200 153	218 865	226 416	239 995
and contributions)											E
Expenditure By Type										1	
Employee related costs	2	77 648	83 193	91 113	105 553	98 078	98 078	98 078	103 201	108 445	115 800
Remuneration of councillors		5 183	5 150	6 142	6 169	5 326	6 326	5 326	6 607	7 003	7 423
Debt impairment	3	82	110	15		Hinder					
Depreciation & asset impairment	2	2747	3 254	3 695	3 101	3 576	3 576	3 576	3 576	3 576	3 576
Finance charges		7 083	7 778	7 999	5 625	6 673	6 6 7 3	6 6 73	9 165	9 903	10 710
Bulk purchases	2	-	_	~	-	-	-	-	-	_	-
Other materials	8	35 930	32 868	43 286	43 941	49 103	49 103	49 103	52 931	56 297	59 675
Contracted services		12 857	12 793	14 517	19 699	17 118	17 118	17 118	20 994	22 794	24 149
Transfers and subsides	, ,	17	120	120	-	480	489	480	380	403	427
Other expenditure	4,5		16 547	21 528	17 816	22 551	22 551	22 551	25 560	27 363	29 904
Loss on disposed of PPE		1 145	160	44, 17							
Total Expenditure		159 498	161 971	188 430	201 905	203 904	203 904	203 904	222 412	235 783	249 964
Surplus/(Deficit)		4 313	. (4 971)	(2 360)	127	· (3 751)	(3 751)	(3 751)	(3 527)	(9 368)	(9 969)
I ransfers and subsides - capital (monetary											
allocations) (National / Provincial and District)		160	2 303	890	1 483	4 183	4 183	4 183	1 100	2 841	3 125
ellocations) (National / Provincial Departmental							ĺ				
Agencies, Households, Non-profit institutions,]		-	
Private Enterprises, Public Corporators, Higher					,						
Educational Institutions)	6	-	-		-	~	-	-	-	_	
Transfers and subsidies - capital (in-kind - at)			111							*	
Surplusi(Deficit) after capital transfers &		4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(6 527)	(6 844)
contributions											
Taxaton				.e.b.•,:		ophyres.s	Capagagaga	#deP+			
Surplus/(Deficit) after taxation		4 47 4	(2 557)	(1 470)	1.610	432	432	432	(2 427)	(6 527)	(6 844)
Atribulable to minorities				((1) a = ,		ranggar j. E.					
Surplus/(Deficit) attributable to municipality		4 474	(2 557)	(1 470)	1.610	432	432	432	(2 427)	(6 527)	(6 844)
Share of surplus/ (defot) of associate	7				alikali					1981A (4827	
Surplus/(Deficit) for the year	1	4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(6 527)	/6 B44)



2. Capital Budget

		Original Budget	Original Budget	Original Budget
		2019/2020	2020/2021	2021/2022
LED, Tourism and Resorts		45.000.00		alled the control of the first transfer of the design of the design of the design of the design of the design of the control of the design of
Plant and Equipment - Uilenkraalsmond	R	15 000.00	15 000.00	
Water Network Upgrade - Die Dam	R	200 000.00		Angeles and a second second second second second second second second second second second second second second
Upgrade Bungalows	<u>R</u>	120 000.00	515 000.00	470 000.0
Grease Trap	R	25 000.00		uning a materia arian a manarika unitera manta manta materia de deste de deserva de de de de de de de de de de
Emergency Services	O. A P. L. LONGE BOX SERVE	C. SEC. LAN. COMMAND SERVED SE	200-100 PROPERTY STATES	·····································
Fire Station	R	2 900 000.00	-	_
Fire Vehicle_4X4	R	_	-	
Rescue Equipment	R	500 000.00	_	-
Communication System	R	1 100 000.00	2 000 000.00	2 100 000.0
		angentiemasel haad populas pena mia	841 000.00	1 025 000.0
Information Services	***************************************		WOOD THE PROPERTY IS NOT A REPORT OF THE PROPERTY AND A STREET OF THE PROPERTY AND A STREET OF THE PROPERTY AS A S	
IT equipment	R	300 000.00	300 000.00	300 000.0
Building a platform for tally printers	R	which the part of		AMERICANO PARA CONTRACTOR SERVICE SERV
Financial Services		. Franch word, with a side or shift of the St. of the sides with antiques board date is	, a trad was divide and and did a self-divinguable so the growing security was a large segment.	###\$ 9 - 9 - 9 ## ## ##### #### ## ### ## ########
Container for retired assets storage	R	30 000.00	***************************************	-
Office furniture and equipment	R	35 000.00	35 000.00	35 000.1
Solid Waste	سودانه دوليشده	وميزين منطقات واستراموسوا والواد والموادية والمسودات المساودة	ollegende selm (om en les desentants désentes la sente e d'aut 14 desent l'és et s	- THE PARTY STATES AS THE STATES OF THE STAT
Karwyderskraal	R	6 128 111.00		-
Municipal Health		NA MARAN MATAMATAN PENDAMBATAN MATAMATAN PENDAMBATAN P	adiate). N. Elektrick for developing additional in his day before the little before in the contractions.	distributed in the house of the second of th
Medical kits - new positions	R			
: :Total	R	11 353 111.00	R 3 706 000.00	R 3 930 000.

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

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27 MAY 2019

OVERBERG DISTRICT MUNICIPALITY

3. Tariffs

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIF 2018/2 (VAT I R	F	% INCREASE	TARIFF 2019/2020 (VAT
SPECIAL INCIDENTS - CALL OUT COST	Per unit	Motor pumps	R	1 060.00	6	R 1124.00
	Per unit	Service & response vehicles	R	535.00	6	R 567.00
STAND-BY AND OPERATIONAL COST	Per unit	Motor pumps	R	1 060.00	6	R 1124.00
	Per unit	Service & response vehicles	R	905.00	6	R 959.00
PERSONNEL	Per hour	Senior	R	300.00	6	R 318.00
	Per hour	Junior	R	200.00	6	R 212.00
WATER	Per kilolitre	Water	R	16.00	6	R 17.00
CHEMICALS	_	Chemicals	Cost + 15%	price + 10%	-	Cost price + 10% + 15%
PROVIDING DRINKING WATER	Per kilometre	Water	R	36.00	6	R 38.00
STANDBY	Per unit per hour	Standby	R	365.00	6	R 387.00
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	Cost + 15%	price + 10%	-	Cost price + 10% + 15%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	R	1 095.00	6	R 1161.00
	Per hour	Recovery	R	1 800.00	6	R 1908.00
		Tow in (within 25 km radius)	R	1 130.00	6	R 1198.00
	Per kilometre	Tow in (outside 25 km radius)	R	36.00	6	R 38.00
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per call out	Call out	Free		-	
	Per hour	Recovery	R	1 130.00	6	R 1198.00
RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA	Per call out	Call out	R	1 095.00		R 1161.00
	Per hour	Recovery	R	1 800.00	6	R 1908.00
		Tow in (within 25 km radius)	R	1 130.00	6	R 1198.00

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2018/2019 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2019/2020 (VAT R
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)	R 355.00	6	R 376.00
	Per hour or part	Specialised pumps	R 200.00	6	R 212.00
	Per hour or part	Hydraulic equipment	R 595.00	· 6	R 631.00
	Per hour or part	Lighting	R 190.00	6	R 201.00
	Per cylinder	Filling cylinders	R 170.00	6	R 180.00
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	R 860.00	6	R 912.00
	Per hour or part	Additional crew	R 355.00	6	R 376.00
TRAINING ALITY CT MUNICIPALITY CT MUNICIPALITY TPREVATE BAG X22 TPREVATE BAG X22 TO REP 7280	Per person	First Aid level 1	R 725.00	6	R 769.00
CT MUNTE BAG X	Per person	First Aid level 3	R 1 200.00	6	R 1 272.00
SDORP TRU	Per person	Fire extinguisher basic	R 880.00	6	R 933.00
MWA 5018	Per Merson	Basic Fire Fighting – 1 day	R 1 440.00	6	R 1 526.00
EAX: 028 APS	Per person	School children (First Aid 1)	R 365.00	6	R 387.00
MAY 2013	Per kilometre	Transport cost	R 6.70	6	R 7.10
STAND-BY	Per	Special events	R 395.00	6	R 419.00
	Per hour	Medical stand-by (limited to venue or terrain)	R 345.00	6	R 366.00
INSURANCE INSPECTIONS		Inspection on request of insurance	R 680.00	6	R 721.00
	 -	Follow-up inspection	R 255.00	6	R 270.00
DEMONSTRATIONS	_	Conditions linked to awareness	Actual cost + 15%		Actual cost + 15%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	500 + actual cost + 15%	0	500 + actual cost + 15%

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION		FF /2019 INCLUSIVE)	% INCREASE	TARIFF 2019/2020 (VAT R
DIVING TEAM	Per day	Diving team	R	1 275.00	6	R 1352.00
LECTURE ROOM	Per day	-	R	500.00	6	R 530.00
EXTERNAL TRAINING FACILITY	Per student per day		R	255.00	6	R 270.00
OCCUPATIONAL CERTIFICATE	Per unit	-	R	190.00	6	R 201.00
FIRST AID REFRESHER TRAINING	-	-	R	235.00	6	R 249.00
FLAMMABLE LIQUID PERMITS	-	Bulk> 1000L – Industry & commercial	R	1 345.00	6	R 1 426.00
	-	Small content <1000L – Farms & private	R	365.00	6	R 387.00
	-	LPG	180 tariff	+ inspection	6	190 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	R	505.00	6	R 535.00
FIRE PERMIT	Per site	-	R	535.00	6	R 567.00
INSPECTION BY- LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	•	R	500.00	6	R 530.00
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	R	500.00	6	R 530.00
VELD FIRE FIGHTING AS PER	, u	-	No d	harge	_	No charge
VELD FIRE FIGHTING AS PER ACT (FIRE SUPRESSION) – NON-MEMBERS OF REGISTERED PROTECTION ASSOCIATION			unit	per hour per	6	600 per hour per unit
AIR SUPPORT	_		Cos 15%	t + 10% +	_	Cost + 10% + 15%

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

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			TARIFF 2018/2019		TARIFF 2019/202 (VAT
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INCLUSIVE) R	% INCREASE	INCLUSI E) R
ADDITIONAL TARIFFS		Any rental of equipment and vehicles-	Cost + 10% + 15%	-	Cost + 10% + 15%
	Per page	Photostat/A4 page	1.2	6	1
	Per page	Photostat/A4 page colour	5	6	5
	Per page	Computer printouts	14.6	6	
	Per page Per	Faxing	29		
	cheque Per	Dishonoured cheques	135	6	14
		Faulty payments	135	6	1
	Per item	Printing of maps A0 size black	96	6	1
	Per item	Printing of maps A0 size colour	116	6	1
	Per item	Printing of aerial photos A0 size Printing of maps A1 size	310	6	3
4	Per item	black Printing of maps A1 size	86		
7280 19 28 426 1014 5dm.org.za	Per item	colour Printing of aerial photos	96		1
Y 20 19 FAX: D28	Per item Per item	A1 size Printing of maps A2 size	190 75		
7 MAY 1167 • F2	Per item	black Printing of maps A2 size	85		'
EL: 028 425 1157 - FAX: D28 425 1014 info@odm.org.za - www.pdm.org.za	Per item	colour Printing of aerial photos A2 size	155	6	1
FL: 028 425 info@odm.a	Per item	Printing of maps A3 size	56	6	
-33	Per item	Printing of maps A3 size colour	66	6	
	Per item	Printing of aerial photos A3 size	125	6	
	Per item	Printing of maps A4 size black	25	6	
	Per item	Printing of maps A4 size colour	30	6	
	Per item Appeal	Printing of aerial photos A4 size	35 1200		

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2018/2019 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2019/2020 (VAT INCLUSIV E) R
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	1200	. 6	1272
	-	Tender 5 – 8 years 11 months	600	6	636
		Tender 3 years 11 months - 4 years 11 months	245	6	260
:	-	3 years	245	6	260
	-	Less than 3 years	120	6	127
	-	Banking Tender	600	6	636
ELECTRONIC NOTICE BOARD	Per day	Private Sector/Business per 24 hours rolling per slide	12	6	13
	Per day	Municipalities (local) per 24 hours rolling per slide	6	6	6.4
PROPERTIES	Per month	Head Office Shaded Parking (Officials only)	28	6	30
ENVIRONMENTAL MANAGEMENT	Per hour	Environmental control officer (ECO) inspections	700	6	742

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			TARIFF 2018/2019		TARIFF 2019/2020
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INCLUSIVE)	% INCREASE	(VAT INCLUSIVE)
			R		R
ROADS TARIFF		Erection of Tourism/Facility signs	445	6.8	470
	_	Any additional structure	320	6.8	340

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2018/2019 (VAT INCLUSIVE) R	% INCREASE	TARIFF 2018/2019 (VAT INCLUSIV E) R
WATER QUALITY MONITORING	1	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	180	6	191
DIETRICT MUNICIPALITY DIETRICT MUNICIPALITY TREET IPRIVATE BAG X22 ERREDAS DORP 7200 ASE 7014	1	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.	180	6	191
EREDASERON EREDASERON 2.7 MAY 2019 EREDASERON 2.7 MAY 2019 EREDASERON 2.7 MAY 2019 EREDASERON 2.7 MAY 2019 EREDASERON EREDASERON 2.7 MAY 2019 EREDASERON EREDASER		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.	180	6	191
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA	Free	-	0
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	180	6	191
		Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample run pus laboratory cost as per contract between ODM and laboratory.		6	191

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			TARIFF 2018/2019		TARIFF 2018/2019
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INCLUSIVE) R	% INCREASE	(VAT INCLUSIV E) R
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	_	-	820	6	869
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND	-	Issuing of Certificates of acceptability: Once off payment	180	6	191
ACT, ACT 61 OF 2003 AND		Inspection performed to uplift a prohibition on the use of a premises or facility	510	6	541
	-	Replacement of any applicable COA	180	6	191
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	180	6	191 0
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	To the state of th	-	320	6	339
AIR QUALITY CONTROL - COST OF LIVENSING (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)	1 530	6	1 622
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	5 620	5.2	5 957
MUMICIPALITY	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	22 800	5.2	24 168
OETRIC PRUNICIPALITY 200 OETRIC PRUNICIPALITY 200 OETRIC PRUNICIPALITY 2019 AZETONA AZETONA 2019 ZZETONA AZETONA ZERZENOSTO ZZETONA ZERZENOSTO ZZETONA	a a a	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	71 000	5.2	75 260
ERECTARENTAL 2019 27 MAY 2019 FAX: 028 42E 1157 . FAX: 036 1076 12	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	142 140	5.2	150 668
TEMPOR	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	288 350	5.2	305 651

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			TARIFF 2018/2019		TARIFF 2018/2019
TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	(VAT INCLUSIVE)	% INCREASE	(VAT INCLUSIV E)
			R		R R
ISSUING OF HEALTH REPORYT OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	180	5.2	191
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	_	510	6	541
ATMOSPHERIC	-	Application for new atmospheric emission licence	11 300 per listed activity	6	11 980 per listed activity
	-	Application for atmospheric emission licence review	11 300 per listed activity	6	11 980 per listed activity
	-	Application for atmospheric emission licence renewal	5 650 per listed activity	. 6	5 990 per listed activity
	-	Application for atmospheric emission licence transfer	2 265	6	2 401
Local Municipalities	1	Health Service	5 per population	6	5,3 per population

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2018/20 19 (VAT INCLUS IVE) R	% INCREASE	TARIFF 2019/20 20 (VAT INCLUS IVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6.5% of Building plan cost	None	6.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	3.9% of Building plan cost	None	3.9% of Building plan cost

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

27 MAY 2019

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	OVEF	OVERBERG DISTRICT MUNICIPALI	AUNICIPALITY Sort	5	Faces	The state of the s				
Total Part Tot		OILENKINGALSIIIOND NE			2.		2	To Company		oler or era
Column C		LARIEL CATEGORY	TARIFF DESCRIPTION	INSEASON	OUT OF SEASON	OUI OF SEASON	% INCREASE	TARIFE	OUT OF SEASON	OUT OF SEASON
CLANALINE STREET CLANALINE S				2018/2019	TABICE MESKEND	TARIFF	TOUR INTERIOR	2019/2020	TABIEE - MEEKENIN	TARIFF - WEEK
Characteristic language of the control of the con				CMSH IOM E010		GPGC/18602		CHANTEL POINT TANK		00000000
Characteristics Characteri				(VALINCEUSIVE)	2018/2019	20 10/2013		(SAI INCLUSIVE)	2019/2020	0707/6107
Ringuisting to great right Ringuisting to				ĸ	(VAT INCLUSIVE)	(VAT INCLUSIVE)		œ	(VAT INCLUSIVE)	(VAT INCLUSIVE
Characteristics Characteri					ч	œ			ж	æ
Note the Private Note of			Bungalow s per night	670	989		2.96%	710		
Modern M			Bungalow s (soa view) per night	882	740		2.93%	950		
Avi Companient in the page obsolution (Avi Companient in the page of the pa			Wooden House per night	096	088			1 000		
MOLINAY HOLESTHINGALOW Currentifiering layer for the control of the control o			Breakage deposit (no VAT payable)	380	380			400		
CAMPAYATER TITES CAMPAYATER		HOLIDAY HOUSEBUNGALOW	Cancellation fee (Only payable if re-let)	130	130		6.15%	138	138	
CANAVAVIENT STEEN Consolidation less discontinue de la control de la			Cancellation fee per occasion (Only payable if not	50% of reservation	50% of reservation	50% of reservation		50% of reservation		50% of reservation
CARAVAYERT STEEN Commentative at the period part right (not of a great control of a g			re-let)	amount	amount	amount	ı	amount		amount
CARAVANTBITSTEEN			Access card deposit per card	70	70		7.14%	75	75	
CANAVANTBIT SITES Careavalin' for this per person per fight four of the case and compared to the person per fight four of the case and compared to the person per fight four of the case and compared to the person per fight four of the case and compared to the person per fight four of the case and compared to the person per fight per person per dispersion per di			Caravan/Tent site per night (maximum 6 persons)	395	270		6.26%	420	290	190
CANOWANTERT SITES Concession for the Cock proposition for the Cock			Caravan/Tent site per person per night (out of	0	08		6.25%	0		
Committee Comm		CABAVANTENT SITES	Cancellation fee (Only payable if re-let)	135	135		2.22%	138	138	138
March Marc			Cancellation fee per occasion (Only payable if not re-let)	50% of reservation amount	50% of reservation amount	50% of reservation amount	•		50% of amount	50% of reservation amount
DAY VISITORS			Access part a denneit nor card				7074 7			
Value per day (1800 - 17.00) (Excluding the season)			ber	7.6	7.0		14 14%	2 08		
Author per chain (1987) Author per chain				Į.	**		2	8		
Secretary Secr			Vehicle per day (08:00 – 17:00) (Excluding inseason)	0	42		6.00%	0		
PARONICAL PERVAKEA Control (Excluding presentant) Free Fr	E	LAT VISITORS	Mini-bus per day (08:00 17:00) (Excluding in-	0	99		11.11%	0		***************************************
Continue of Section Continue of Section	E		dout (08:00 - 47:		807		7056.0		140	OPF
No. Remail open dase get Grime Grid			Children 5 years and younger			Free	9.00.6			
DIVAL PHESONS/V BIGCLES Dival gene variebles for gene for the part procession (Drive) paycable if re-left) Table		RENTAL OPEN AREA	Rental open area per 50 m²							
Carcalation for cocasion of		PARKING AREA	Parking per vehicle/boat per day	38	38		1	20		
Figure varieties per day caravarlent sites, burgatows 38 38 58 580% 40 40 40 Figure varieties per day caravarlent sites, burgatows 775 775 775 581% 600% 400 Figure varieties per occasion (Only payable if re-let) 128 128 128 128 138 138 138 138 Carcollation fee (Only payable if re-let) 128 128 128 128 138 138 138 138 Carcollation fee (Only payable if re-let) 128 128 128 128 128 138 138 138 138 Carcollation fee (Only payable if re-let) 128 128 128 128 128 13		on College Section 1	Extra persons per site per person per day caravan/tent sites and bungalow s	99	99		8.00%	70	:	
Hall hit per cocasion					38			40		40
Preakage deposit Carcoelation fee (Crity payable if re-let) 128 128 128 136 136 138			Research the per occasion per day	775	775			820		820
Cancellation fee (Chiy payable if re-lety)			Breakage deposit	385	385			400		
Cancellation fee per occasion (Only payable if not reservation amount factor bedge of 6.80		HAI	Cancellation fee (Only payable if re-tet)	128	128		Ш	138		
Rental of bedding per unit per occasion			Cancellation fee per occasion (Only payable if not re-let)	50% of reservation	50% of reservation	50% of reservation	ı	50% of reservation	50% of reservation	50% of reservation
Rental of bedding per unit per occasion 70 70 70 70 70 74 74 Rental of bedding per month (including basic services) 6.80 6.80 6.00% 7.21				amount	amount	amount		amount	amount	amount
Hendle per month (including basic services) 4495 4495 4495 6.00% 4785 4785 4785 4785 4785 4880 4880 4785 4880 4785 4880 48		BEDDING	Rental of bedding per unit per occasion	. 70	70			74		
Water deposit Cost of Exercise connection 6.00 6.00% 7.21 7.21 Service deposit 1340 840 840 860 860 860 Service deposit 1340 1340 1340 1340 1420 1420 1420 Service deposit 1340 1340 1340 1340 1340 1420 1420 1420 Water services connection for defaulters 1340 1340 1340 1340 1340 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1430 1443 14		COUNCIL HOUSES	Kental per month (including basic services)	4 495	4 495			4 (60	•	4
Water requestions connection in solutions and the state of t			Water denotes and a composition	00'0	0,00		- 1	7.7		
Water services connection fee (per connection) 160 160 160 160 160 161 160 160 161 162 161 162 161 162 162 162 162 162 162 162 162 162 162 162 162 <td></td> <td>COMMERCIAL USERS</td> <td>201 4100</td> <td>1 340</td> <td>1 340</td> <td>•</td> <td></td> <td>1 420</td> <td></td> <td></td>		COMMERCIAL USERS	201 4100	1 340	1 340	•		1 420		
Water re-connection for defaulters Cost + 15% + 15% Cost + 15% + 15% <th< td=""><td></td><td></td><td>Water services connection fee (ner connection)</td><td>180</td><td>187</td><td></td><td>L</td><td>191</td><td>101</td><td>101</td></th<>			Water services connection fee (ner connection)	180	187		L	191	101	101
Pots to 150m2 (per year) 14 135 14 135 14 135 6.00% 14 983 14 983 Pots 16 m2—200m2 (per year) 15 736 15 736 6.00% 16 679 16 679 16 679 Pots 201m2—200m2 (per year) 17 450 17 450 17 450 17 450 18 977 18 497<			Water re-connection for defaulters	1	+ 15% + 1	Cost + 15% + 1		+ 15%	Cost + 15% + 15	+
Pots 161 m2 — 200m2 (per year) 16 736 16 736 16 736 16 679<			Plots to 150m2 (per year)				1			14 98:
Pots 201m2 – 300m2 (per year) 17 450 17 450 17 450 17 450 18 497 20 608 20 608 20 608 20 608 20 608 40 608 40 608 20 608 20 608 20 608 20 608 40 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 20 608 </td <td></td> <td>SHALLPERMANENT (INC. LINE) SHALLPERMANENT</td> <td></td> <td>15 735</td> <td>15 735</td> <td></td> <td>, ,</td> <td>16.679</td> <td></td> <td></td>		SHALLPERMANENT (INC. LINE) SHALLPERMANENT		15 735	15 735		, ,	16.679		
Pots 301m2 - 350m2 (per year) 18 950 18 950 6.00% 20 087 20 087 Pots 350m2 + (per year) 20 770 20 770 5.00% 22 016 22 016 Pots 350m2 + (per year) 20 770 20 770 6.00% 22 016 22 016 Sew deade sew erage connection with network (once-off) 5 455 5 455 6.00% 5 782 5 782 Bectricity Haff figer unit 2 55 2 55 6.00% 2 70 2 70 Bectricity Availability Tariff per month 2 50 2 60 2 60 6.00% 2 76 2 76 2 76 Bectricity Availability Tariff per month 2 60 2 60 6.00% 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2 76 2 76 2 76 2 76 2 76 2 76 Pots 30 2 76 2		SHEVICESI		17 450	:		1	18 497		18 48.
Polts 3-50m2 + (per year) 20 770 20 770 6.00% 22 016 2			Plots 301m2 – 350m2 (per year)	18 950				20 087		
NBM BASIC SHRVICES Blocked sew erage and water supply repeal" work 385 385 385 6.00% 408 608 608 608 608 608 608 270 270 270 270 270 270 276			Pots 350m2 + (per year)	20 770			_1	22 016		
Secretarity and the permitting of the permitten of the permitting of the permittin		SEMI-PERMANENT BASIC SERVICES	Blocked sew erage and water supply repair work	385				408		40,
Electricity Availability Tariff per month			Bestricity tariff per unit	2.55			1	2010		
		B_ECTRICITY		260			1	276		

BUDGET MTREF 2019/20 - 2021/2022



TARIFF CATFGORY			E.A.		3				
	TARIFF DESCRIPTION	IN SEASON TARIFF	OUT OF SEASON	OUI OF SEASON	NCREASE	IN SEASON TARIFF	OUT OF SEASON	OUI OF SEASON	200
		2018/2019	TARIFF - WEEKEND	TARIFF - WEEK		2019/2020	TARIFF - WEEKEND	TARIFF - WEEK	Ť
		(VAT INCLUSIVE)	2018/2019	2018/2019		(VAT INCLUSIVE)	2019/2020	2019/2020	
		ĸ	(VAT INCLUSIVE)	(VAT INCLUSIVE)		Ж	(VAT INCLUSIVE)	(VAT INCLUSIVE)	IVE)
			ĸ	œ			¥	Я	
	Outting of grass semi-permanent plot	395	395	395	6.33%	420	420		420
	Removal of rubbish semi-permanent plot	395		8	6.33%	420	420		420
SEMI-PERMANENT DEFAULT	Builders per person per day	0			20.00%	0	30		30
SERVICES	Builders vehicles per day	0	40		%00:0	0	40		40
	Registration service providers operating in the	0	1 000	1 000	%00.0	0	1 000		1 000
SEMI-PERMANENT RENEWAL AND	Administrative costs transfer of rental agreement	575	575	575	4.35%	009	009		900
TRANSFERRALS OF CONTRACTS	Administrative costs renew al of rental agreement	285			5.26%	300	300		300
	Groups of 20 – 50 persons	1	15% discount	15 % discount	,		15% discount	15 % discount	
	Groups of 51 - 100 persons	,		20% discount	-	-	20% discount	20% discount	
	Groups of 101 – 200 persons	r		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)	1	30% discount	30% discount	-	1	30% discount	30% discount	
	Caravan Groups 51-00 (maximum 6 per caravan)	•	40% discount	40% discount	•	F	40% discount	40% discount	
REDUCED TARIFFS (EXCLUDING 10 DECEMBER - 10 JANUARY OF NEXT	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)	1	30% discount	30% discount	r	•	30% discount	30% discount	
YEAR AND EASTER WEEKEND	Caravan Sites 15-21 days (6 person & 2 vehicles		35% discount	35% diecorpt		,	35% discount	35% discount	ļ
	per caravan)	1	WIDOOD 2/00				311000000000000000000000000000000000000		ĺ
OVERBERG DISTRICT MUNICIPALITY	Caravan Sites monthly fariff (maximum 2 persons & 1 vehicle)	0	2 020	2 020	5.94%	0	2 140		2 140
26 LONG STREET / PRIVATE BAG X22	_		30% discount	15% discount	,		30% discount	15% discount	
FEE BREDASDORP 7280	Contractors (longer than 1 month)	r	15% discount	15% discount	,	t	15% discount	15% discount	
	Staff	1	40% discount	40% discount	1	1	40% discount	40% discount	
2.7 MAY 2019	In Season	10 December – 10 January of next year & Easter Weekend			•			ı	
THE PROPERTY OF THE PROPERTY O			Excluding 10	December - 10			Excluding 10	Excluding 10	
info@doffin over one working the AND 1014	Out of Season	1			,		December 10		
a Commonway a see on ordinate of the common			ä			ı	January of next year	_	t ye
SEASON AND OTHER TIMES			& Easter Weekend	Montond			& Easter Weekend	& Easter Weekend	잃
	Wast	Sunday 14:00	Sunday 14:00	Sunday 14:00		Sunday 14:00	Sunday 14:00	Sunday 14:00	
		Thursday 10:00	Thursday 10:00	Thursday 10:00		Thursday 10:00	Thursday 10:00	Thursday 10:00	
	Weekend	Thursday 14:00 Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	ı	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 Sunday 10:00	Ţ



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DIE DAM RESORT			6 V NA 6 P	en Mari			M. and Jr.	
TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON	OUT OF SEASON	OUT OF SEASON	% INCREASE	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON
		2018/2019	TASSEY - WEB-ELD	TARIFF - WEEK		2019/2020 0/ AT INCLUSIVE	TARIFF - WEEKEND	TARIFF - WEEK
		(VALINCEUSIVE)	(VAT INCLUSIVE)	(VAT INCLUSIVE)		R R	(VAT INCLUSIVE)	(VAT INCLUSIVE)
	Bungalows per night	750	630	Υ.	6.17%	795	029	
	Breakage deposit (no VAT payable)	380	380	380	5.26%	400	400	400
	Cancellation fee (Only payable if re-let)	130	130		6.00%	138	138	138
HOLIDAY HOUSE/BUNGALOW	Cancellation fee per occasion (Only payable if not	50% of reservation	50% of reservation	50% of reservation		50% of reservation	50% of reservation	50% of reservation
	re-let)	ount	amount	amount	,	amount	amount	amount
	Access card – deposit per card	70	70	70	7.14%	75	75	75
	Caravan/Tent site per night (maximum 6 persons) with electricity	355	295	. 250	5.56%	380	310	260
	Caravan/Tent site per night (maximum 6 persons) without electricity	305	245	235	5.69%	320	260	250
CARAVANTENT SITES	Caravan/Tent site per person per night (out of season only)	0	80	80	6.00%	0	85	85
	Cancellation fee (Only payable if re-let)	128	128	128	7.81%	138	138	138
	Cancellation fee per occasion (Only payable if not	50% of reservation	50% of reservation	50% of reservation	1	50% of reservation	50% of reservation	50% of reservation
	(hal-al-	amount	amount	amount	·	amount	amount	amount
	Access card deposit per card	35	35	35	14.29%	40	40	40
	Extra persons per site per person per day – caravan/fent sites and bungalow s	25	25	25	20.00%	30	30	30
ADDITIONAL PERSONS/VEHICLES	Extra vehicle per vehicle day caravan/tent sites, bungalow s & semi-permanent sites	38	38	38	6.00%	40	40	40
	Day visitors per site per person per day camping site (08:00 17:00)	25	25	25	20.00%	30	30	30
ado Figura VAC	Vehicle per day (08:00 ~ 17:00) (Excluding inseason)	38	38	38	%00'9	40	40	40
CAT VISITORS	Mini-bus per day (08:00 – 17:00) (Excluding inseason)	909	90	50	%00'0	920	50	90
	Bus per day (08:00 - 17:00) (Excluding in-season)	128	128	128	9.38%	140	140	140
		Free			70000	Free	Free	Free
SEWI-PERMIANENI (INCLUDING BASIC	Not tarn per year	17 020	14 130		-	18 041	18 041	18 041
	Bectricity tariff per unit	2.55		2.55	6.00%	2.70	2,70	2.70
E.ECTRICITY	Bectricity Availability Tariff per month (semi-	260	260		ı	276	276	276
	permanent piots)	385	385	385	8.00%	408	408	408
	Removal of rubbish semi-permanent plot	385	385			408	408	408
SEMI-PERMANENT DEFAULT	Builders per person per day	0	25			0	30	30
SERVICES	Builders per vehicle per day	0	40	40	0.00%	0	40	40
	Registration service providers operating in the Resort		1 000	1 000		O	1 000	1 000
SEMI-PERMANENT RENEWAL AND	Administrative costs transfer of rental agreement	575			1 1	900	009	009
TRANSFERRALS OF CONTRACTS	Administrative costs renew al of rental agreement	280	280	280	7.14%	300	300	300

DIE DAM RESORT							e sene	
TARIFF CATEGORY	TARIFF DESCRIPTION	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON	% INCREASE	IN SEASON TARIFF	OUT OF SEASON	OUT OF SEASON
		2018/2019	TARIFF - WEEKEND	TARIFF - WEEK		2019/2020	TARIFF - WEEKEND	TARIFF - WEEK
		(VAT INCLUSIVE)	2018/2019	2018/2019		(VAT INCLUSIVE)	2019/2020	2019/2020
		Я	(VAT INCLUSIVE)	(VAT INCLUSIVE)		R	(VAT INCLUSIVE)	(VAT INCLUSIVE)
			ĸ	æ			8	8
	Groups of 20 – 50 persons	•	- 15% discount	15 % discount	•	•	- 15% discount	15 % discount
	Groups of 51 – 100 persons	1	20% discount	20% discount	1	•	- 20% discount	20% discount
	Groups of 101 – 200 persons	ŧ	25% discount	25% discount	٠	•	25% discaunt	25% discount
	Groups of more than 200 persons	ŧ	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 51-00 (maximum 6 per caravan)		- 40% discount	40% discount	•	E.	- 40% discount	40% discount
REDUCED TARIFFS (EXCLUDING 10 DECEMBER - 10 JANUARY OF NEXT	Caravan Sites 7-14 days (6 person & 2 vehicles per caravan)		30% discount	30% discount	1	•	30% discount	30% discount
YEAR AND EASTER WEEKEND	Caravan Sites 15-21 days (6 person & 2 vehicles	1	- 35% discount	35% discount		t	- 35% discount	35% discount
	per caravan)							
	Caravan Sites monthly tariff (maximum 2 persons &		060 6	000 0	2 0.4%	<u> </u>	2 140	2 140
	1 vehicle)	>	4,020	20.20		•	T1 3	
	Pensioners	•	15% discount	15% discount			30% discount	30% discount
	Contractors (longer than 1 month)	,	15% discount	15% discount		ı	15% discount	15% discount
	Staff	-	40% discount	40% discount	٠	-	40% discount	40% discount
		10 December - 10				10 December 10		
	<u>.</u>	January of next				January of next		
		year & Easter	1			year & Easter		1
		Weekend				Weekend		
	Out of Season		Excluding 10				Excluding 10	
			December - 10				December - 10	
SEASON- AND CIPIER LIMES			January of next year			<u>.</u>	January of next year	
			& Easter Weekend				& Easter Weekend	
	10001	Sunday 14:00	Sunday 14:00 -	Sunday 14:00 -		Sunday 14:00 ~	Sunday 14:00	Sunday 14:00 -
	VOCEN	Thursday 10:00	Thursday 10:00	Thursday 10:00		Thursday 10:00	Thursday 10:00	Thursday 10:00
	Medent	Thursday 14:00 -	Thursday 14:00	Thursday 14:00 -	•	Thursday 14:00 –	Thursday 14:00	Thursday 14:00
		Sunday 10:00	Sunday 10:00	Sunday 10:00	ı	Sunday 10:00	Sunday 10:00	Sunday 10:00

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280
27 MAY 2019

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TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	TARIFF 2018/2019 (15% VAT INCLUSIVE) R	% INCREASE	TARIFF 2019/2020 (15% VAT INCLUSIVE) R
KARWYDERSKRAAL	Dumping	Cost per tonne - dumping clean building rubble up to the size of a brick (cover material)		New	Free of charge
	Dumping	Cost per tonne - Dumping of general Household waste - Private		New	217.45
	Dumping	Cost per Tonne-General Household Waste - Municipalities	88	7%	94.20
	Dumping	Cost per tonne - dumping building rubble (oversize/clean)		New	100
	Dumping	Cost per tonne - dumping contaminated builders rubble		New	220
	Dumping	Cost per tonne - rehabilitation contribution municipalities	13.53	6%	14.33

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4. MFMA Municipal Budget Circular for the 2019/2020 MTREF



NATIONALTREASURY

MFMA Circular No. 93

Municipal Finance Management Act No. 56 of 2003

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Municipal Budget Circular for the 2019/20 MTREF

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Introduction

This circular comes at a time where National Treasury needed to respond to a call by the President of the Republic of South Africa for a stimulus package and the implementation of the recovery plan in order to stimulate the economy. The stimulus package call responds to amongst others the recent technical recession, the high percentage of unemployment that sits at 27 per cent, slow economic growth, weakening of the currency amidst rising global interest rates and the strengthening of the US dollar affecting most developing countries.

Local government has a vital role to play in turning around the economy. In many areas of the country, municipal finances are under pressure. This is the result of the rising cost of delivering basic services and weak financial planning and controls, with poor management decisions leading to underinvestment in and insufficient maintenance of infrastructure. In some cases, corrupt practices have taken root in local administrations. Over the period ahead, national transfers to local government will continue to support the delivery of basic services, while incentivising improved performance and the turnaround of troubled municipalities.

In the local space, fiscal prudence cannot be overemphasised, renewed attitude towards revenue management, improvement of governance and financial management to support service delivery including the adoption of funded budgets and implementation of the municipal standard chart of accounts and the long awaited plan to infuse consequence management for maladministration must be the primary way to respond to a stimulus package plan by the President.

The purpose of the annual MFMA budget circular is to guide municipalities with their compilation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF), in particular to ensure that funded budgets are adopted by municipal Councils. This means that expenditure must be contained within realistic revenue projections.

In 2010 National Treasury introduced the local government budget and financial reform agenda and since then several projects to further this agenda have been introduced. The current implementation of the Municipal Standard Chart of Accounts (mSCOA) and the accompanying "game changers" signals a smarter way forward to strengthening local government finances.

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 and associated "game changers".



OVERBERG DISTRICT MUNICIPALITY
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OVERBERG DISTRICT MUNICIPALITY

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.

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1. The South African economy at a crossroads

South Africa finds itself at a crossroads. The Medium Term Budget Policy Statement (MTBPS) presented by the Minister of Finance, Mr Tito Mboweni highlights the difficult economic and fiscal choices confronting government over the next several years. In the 2018 MTBPS, the Minister of Finance stated that given the current economic climate the country faces, the government is confronted by difficult economic and fiscal choices over the medium term. The Minister further indicated that South Africa needs to choose a path that leads to faster and more inclusive economic growth and strengthens private and public sector investment. The path should also stabilise and reduce the national debt, as South Africa cannot afford to borrow at the rate we are currently borrowing at.

The 2018 Budget set out expectations of improved economic performance that proved premature. During the first half of this year, South Africa experienced a technical recession – that is, declining of the two consecutive quarters of Gross Domestic Product (GDP) – driven primarily by contractions in agriculture and mining.

A strengthening US dollar and rising global interest rates have triggered fiscal crises in several major developing countries. South Africa's inflation targeting regime, flexible exchange rate and prudent debt management strategy have protected the economy from some of the global fallout. However, these events have led to a sharp depreciation of the Rand and large increases in government bond yields. It is important to note that the 2018 projected GDP growth forecast has been revised down from 1.5 per cent to 0.7 per cent. Growth is expected to recover gradually to over 2 per cent in 2021 as confidence returns and investment gathers pace.

To promote a return to faster growth and job creation, the President announced an economic stimulus and recovery plan in September 2018. The initiative focuses on five interventions:

- Implementing growth-enhancing economic reforms;
- Reprioritising public spending to support economic growth and job creation;
- Establishing an infrastructure fund;
- Addressing urgent matters in education and health; and Investing in municipal social infrastructure improvement.

Increased investment in social and economic infrastructure will be a focus of economic recovery over the medium term. This requires an increased role for private sector and better implementation of government's existing plans.

Similar to the same period last year (2017), the country's tax collection targets have not been met, further reducing the funds available to allocate across the three spheres of government.

The following macro-economic forecasts must be considered when preparing the 2019/20 MTREF municipal budgets.



Table 1.1 Macroeconomic projections, 2017 – 2021

0.4	1.6 0.9	1.9	2.3	ecast	2.6
0.4				2.1	
0.4				2.1	
0.4	0.9	1.	5	2.1	2
1.3	0.7	1.	7	2.1	2
			-		
651.8	4,949.1	5,317.	2 5,	724.1	6,167
5.3	4.9	5.	 -	5.4	5.
	ì	Ţ	_		-3.
	<u>-i</u>	5.3 4.9	5.3 4.9 5.0	5.3 4.9 5.6	

Source: Reserve Bank and National Treasury

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.

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

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Key focus areas for the 2019/20 budget process TEL: 028 425 1157 • FAX: 028 425 1014 info@odm.org.za • www.odm.org.za 2.

Local government conditional grants and additional allocations

The proposed division of revenue continues to prioritise funding services for poor communities. Allocations to local government subsidise the cost of delivery of free basic services to low-income households, and the infrastructure needed to deliver those services.

The 2018 Medium Term Budget Policy Statement (MTBPS) indicates transfers to local government for the 2019 MTEF are R415.5 billion, of which R269.2 billion is in the form of unconditional allocations while the remainder is conditional grant funding. The allocations for local government over the medium term represent 8.9 per cent of non-interest expenditure and grows to 9.1 per cent during the same period, which constitutes an increase of 7.2 per cent. These are notable increases from 2018 MTEF. which require municipalities, despite the rising cost of providing basic services, find innovative, effective and efficient ways of making better use of the limited resources, given the current economic situation.

The equitable share and the allocation of the general fuel levy to local government constitute unconditional funding. Municipalities are reminded that this funding allocation is formula driven and designed to fund the provision of free basic services to disadvantaged communities.

Conditional grant funding must be utilised for the intended purpose within the stipulated timeframes, as specified in the annual Division of Revenue Act. Monies not spent must be returned to the fiscus and requests for roll-overs will only be considered where unforeseen and unavoidable circumstances led to underspending of conditional grants.

The annual Division of Revenue Bill will be tabled in February 2019 when the Minister of Finance delivers the budget speech. The grant allocations will be specified in this Bill and municipalities must reconcile their budgets to the numbers published therein.



Municipalities are advised to use the indicative numbers presented in the 2018 Division of Revenue Act to compile their 2019/20 MTREF. In terms of the outer year allocations (2021/22 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2018 Division of Revenue Act for

2020/21. The DoRA is available at:

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http://www.treasury.gov.za/documents/national%20budget/2018/default.aspx

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Changes to local government allocations

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- Over the MTEF period, R415.5 billion will be transferred to local government, including R146.3 billion in infrastructure conditional grants. The largest transfer to municipalities is the local government equitable share, which grows by 9.9 per cent in 2019/20, 9.7 per cent in 2020/21 and 8.6 per cent in 2021/22. These above-inflation increases are due to expected growth in household numbers, and higher bulk water and electricity costs.
- Government will strengthen municipal capacity to improve the use of these allocations. Although
 the rules have been changed to allow municipalities to use grant funds to refurbish infrastructure,
 develop water conservation projects and maintain roads if certain conditions are met few
 municipalities have taken advantage of these provisions. The national departments that
 administer these grants are improving their capacity to support municipalities and to assess
 proposed projects.
- It should be emphasised that the widespread decline in the quality and performance of essential municipal infrastructure significantly constrains the potential for inclusive economic growth.
 Municipalities should prioritise the maintenance and where necessary the refurbishment of essential municipal infrastructure.
- In many areas of the country, municipal finances are under pressure. This is the result of the rising cost of delivering basic services and weak financial planning and controls, with poor management decisions leading to underinvestment in and insufficient maintenance of infrastructure. In some cases, corrupt practices have taken root in local administrations. Over the period ahead, national transfers to local government will continue to support the delivery of basic services, while incentivising improved performance and the turnaround of troubled municipalities.
- The Department of Cooperative Governance (DCoG) has managed the process to assess applications from municipalities to shift from the Municipal Infrastructure Grant to the new Integrated Urban Development Grant. This new grant has different planning requirements and incentives intended to more integrated developments and greater leveraging of non-grant finance. Several municipalities applied to join this grant during 2018 and the Department of Cooperative Governance (DCoG) will notify those municipalities that have qualified. All other non-metropolitan municipalities should continue to adhere to the Municipal Infrastructure Grant's project registration processes in preparation for 2019/20.
- More than 3.1 million South Africans live in informal settlements, over half of which are in metropolitan municipalities. Over the medium term, informal-settlement upgrading will intensify. On-site upgrading of settlements involves providing municipal services and security of tenure to households. This will encourage residents to improve their own dwellings. Public programmes and funding mechanisms will focus on allowing more flexible and differentiated improvements to settlements. Government will prioritise engagement with communities and their inclusion in upgrading, for example through helping to build and maintain infrastructure. New conditions and ring-fenced funding for upgrading will be included in the urban settlements development grant for metropolitan areas and the human settlements development grant for



provinces in 2019/20. Following the pilot phase, government intends to introduce separate metropolitan and provincial grants for informal settlement upgrading. With most electrification backlogs in metros in informal settlements, it is also proposed that allocations the electrification programme (municipal) grant be incorporated 2610 MESTREE PROVINCIPALITY mechanism in these cities.

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Reforms to local government fiscal framework

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Metropolitan areas and other large cities fund most of their operational budget (1981) (28 425 1014) raise themselves. There is ample scope for creditworthy municipalities with strong financial odm.org.za management to increase local capital investment by expanding municipal borrowing. In 2017/18, half of infrastructure spending by metros and large cities was still funded from transfers, primarily from national government. Reforms over the medium term will enhance the ability of municipalities to raise revenue to invest in their own development.

Government will introduce: Policy reforms to clarify the role of development finance institutions in municipal borrowing and to regulate municipal development charges are under way to broaden municipal access to private capital markets. Financing arrangements with development finance institutions and multilateral development institutions will include much needed technical assistance to improve project planning, preparation and implementation. Government is also updating the policy framework for municipal borrowing and financial emergencies.

The purpose is to establish a system which not only ensures stability and certainty in local government finances, but also seeks to implicitly create incentives and attract more players in the municipal debt market space, i.e. insurers, pension funds, fund managers and DFIs.

2.2 Tabling of funded budgets

The importance of tabling funded budgets is highlighted in MFMA Circular No. 74 and 89. Adopting a funded budget has become more critical now than before as it has direct bearing on the financial sustainability of the institution. It has been agreed that no municipality will adopt an unfunded budget in the future. There are cases that may warrant a plan as this may not be achievable over one year. As a result, such municipalities must, together with their 2019/20 MTREF budget, table a plan in a municipal council on how and by when the budget will improve from an unfunded to a funded position. This will be essential when the National and provincial treasuries are assessing the budget to determine its credibility. The assessment of the 2018/19 MTREF budgets have shown a deterioration with more budgets being unfunded. Plans and support will have to be re-evaluated to produce a positive outcome.

2.3 Addressing the growing financial crisis in municipalities

In 2018/19, 113 municipalities adopted unfunded budgets, compared to 83 in the prior year. In addition, municipalities owe more than R23 billion in arrears, including to Eskom and water boards. Although the primary responsibility to resolve these financial problems rests with municipalities themselves, the Constitution states that when a municipality is in financial crisis, the provincial government must intervene — and if the province is not able to, then national government must do so. However, few past interventions have succeeded in producing a sustained turnaround.

Over R2.5 billion has been allocated per year over the 2019/20 MTREF to enable National and provincial treasuries to better manage interventions. This will strengthen the National Treasury's Municipal Financial Recovery Service (MFRS) capacity to draft financial recovery plans for municipalities and that



of provinces to implement these plans. These recovery plans set revenue and spending targets for the municipality and identify specific revenue-raising measures.

The new grant that government had proposed to help municipalities facing financial crisis will no longer be introduced. The funds set aside for this will instead be reprioritised for other initiatives that will assist the turnaround of municipalities. Ultimately, sustainable financial recovery will require improved governance within the affected municipalities following the intervention. And better use of grants, together with improved maintenance, will also reduce pollution from wastewater treatment works, which has become a more pressing concern in a number of municipalities.

Government also provides extensive support to build municipal capacity, including over R2.5 billion per year allocated for this purpose in the budget. The growing number of distressed municipalities indicates the need to make better use of these resources. The current system will be reviewed during 2019

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2.4 Municipal Standard Chart of Accounts (mSCOA)

Release of Version 6.3 of the Chart

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On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.3 is released with this circular (see Annexure A). Version 6.3 of the chart will be effective from 2019/20 and must be used to compile the 2019/20 MTREF and is available on the link below:

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

Amendments of adopted budget errors during the adjustments budget

During the 2018/19 budget verification process it was evident that municipalities are still not able to align mSCOA original budget data string to the original budget adopted by municipal council. The root cause for the discrepancies is that municipalities do not plan, test and generate the Schedules A1 directly from the financial systems but prepare the Schedules A1 manually on excel spreadsheets and then captured the tabled and original budgets on the system (or worse, the core system vendor does it for them) after these were tabled and adopted in Council.

Furthermore, some municipalities prepared their tabled budgets in the financial system but made changes to it during community consultation and council meeting(s). These changes were effected to the Schedule A that served before Council but never made on the financial system. Hence, the municipality started transacting against the tabled budget on the system instead of the adopted budget. In terms of the mSCOA Regulations, the budget must be approved and locked on the financial system prior to the municipality transacting against it on the financial system.

In terms of the MFMA and Municipal Budget and Reporting Regulations, errors in the budget can only be corrected during the adjustments budget process. Municipalities should therefore ensure that their adjusted budget data strings align to Schedule B adopted by municipal council. National and provincial treasuries will undertake a verification process on the adjusted budgets in relation to the data strings. Municipalities are advised to submit the draft adjusted budget data strings and Schedule B in advance for verification purposes to ensure that aligned documents are adopted by municipal council by 28 February 2019.



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Municipalities must follow the required due diligence processes required in terms of MFMA Circular 80 and mSCOA Circulars No. 5 and 6 prior to changing their core financial systems. In terms of these circulars:

A municipality must conduct an ICT due diligence of all the existing ICT system(s).

- 1. Once this ICT Due Diligence has been completed, the municipality's *m*SCOA Project Steering Committee (chaired by the Accounting Officer) must:
 - a) Assess whether the municipality's existing system(s) as a package, meets the systems comply with the functionality requirements for its category and 15 business processes required in terms of mSCOA. This should be the main consideration in the decision on whether a new financial system is required;
 - b) Consider the cost of any additional functionality the municipality will have to procure from its existing package of service provider(s) and the affordability thereof to the municipality considering its budget. Importantly, if a municipality did not budget to purchase or upgrade their core financial system or any component thereof in the budget adopted by Council, then the purchase will have to be deferred to the next financial year to avoid irregular expenditure;
 - c) Compare the total cost of its existing 'package of system(s)', including the cost for any additional functionality with the other available service offerings for its category; and
 - d) Consider the penalties and reasons for contract termination in any of its contracts with existing service providers.
- 2. The project steering committee must document its decision and recommendation(s) on the way forward (relating to the items listed above) for the municipality and its municipal entities (on the municipality's 'package of existing system(s)'), clearly setting-out its findings.
- 3. Once the municipality's mSCOA project steering committee has made its decision and recommendation(s), the municipality must solicit the comments of the National Treasury and Provincial Treasury. A detailed motivation on the need to change the core financial system should be provided to the National and Provincial Treasuries, the Municipal Manager and Council.
- 4. Once the municipality has received the comments of the National Treasury and the Provincial Treasuries, the mSCOA Project Steering Committee and Municipal Manager should consider such comments and prepare a recommendation to the Municipal Council in this regard.
- 5. The municipal manager must submit a copy of the municipal council's decision to the National Treasury and Provincial Treasury within five (5) working days after the meeting during which the Municipal Council has made the decision in this regard.
- 6. The municipality should then follow its own tender processes to procure a financial system on the open market until such time that a new transversal tender for the procurement of integrated municipal financial and internal control systems are in place. Thereafter, municipalities may request permission from National Treasury's Office of the Chief Procurement Officer to use the transversal tender to procure a financial system.
- 7. The municipality should ensure that the Service Level Agreement entered into with the system provider provides for specific and realistic milestones and include penalties and termination clauses for failing to meet milestones. In addition, municipalities should implement proper contract management and exercising tight control over contractual obligations by system providers.

The National Treasury has also secured funding to conduct independent audits on all municipal core financial systems to determine to what extend these systems comply with the functionality



requirements and 15 business processes required in terms of mSCOA. These results will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2019. 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 do not comply with the necessary mSCOA functionality requirements.

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Municipalities are advised to use their internal audit function to ensure that the correct process was followed. Internal audit must ensure that the municipality has complied with the requirements of mSCOA and the reports of internal audit must be tabled at audit committee **OVERBERGIO TRACTOR** their consideration.

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3. The revenue budget

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The accommissituation has not improved since the province financial year. Therefore, municipalities

The economic situation has not improved since the previous financial year. Therefore, municipalities are reminded as it was communicated in MFMA Circular No. 89 that 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 to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper 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 2019/20 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Maximising the revenue generation of the municipal revenue base

Municipalities must comply with Section 18 of the MFMA and ensure that they fund their 2019/20 MTREF budgets from realistically anticipated revenues to be collected. Subsequently, municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities in financial distress.

It is critical to compare the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are realistic. The list of exceptions derived from this reconciliation will provide an indication of 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. This reconciliation should be undertaken quarterly. Towards this end, municipalities are requested to submit the following information to the National Treasury:

- 1. A copy of the approved current General Valuation Roll of the municipality;
- 2. A copy of the approved Supplementary Valuation Roll of the municipality;
- 3. An extract from the financial system showing the property rates information (preferably in excel);

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- The detail of the reconciliation between the GVR and the financial system illustrating the variances; and
- 5. The proposed process to rectify the variances.

In addition, the format below (excel) is required that captures a high level summary of the exercise.

	Approved General Valuation Roll Financial System								
Rates Category	Number Properties	of Consolidated Value Properties	of	Number Properties	of	Consolidated Value Properties	of	Variance	Comments

The above information must be submitted on a CD or USB to the LGBA, for attention:

For couriered documents

For posted documents

Ms Linda Kruger

Ms Linda Kruger

National Treasury 40 Church Square Pretoria, 0002 National Treasury Private Bag X115

Pretoria, 0001

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TEL: 028 425 1157 • FAX: 028 425 1014 In addition, municipalities that maintain an indigent register and not utilise a targeted approach, are a requested to periodically review the indigent register to verify that beneficiaries are still legible for the subsidy that they obtain. Municipalities are also encouraged to revise their Local Economic Development strategies to have a targeted approach to alleviate the situation of the indigents as part of poverty alleviation.

3.2 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) develops the municipal tariff guideline increase based on Eskom's approved bulk price increase of electricity to municipalities and the increase on the municipalities' cost structures. Eskom has made a revenue application for the 2019/20 financial year, but NERSA has yet to make a decision on the application. Municipalities should refer to www.nersa.org.za for updates on the outcome of this process. Municipal bulk tariff increases will depend on the outcome of that process.

Municipalities are also urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

3.3 Water tariff increases

Drought conditions makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.

Municipalities must ensure that the tariffs charged are able to cover for the cost of bulk purchases, ongoing operations as well as provision for future infrastructure. There are municipalities that are struggling to pay water boards due to a number of issues, one of which is poor financial sustainability and cost recovery. All municipalities in arrears with bulk suppliers must ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

Accounting officers should take note that failure to undertake proper due diligence in terms of the affordability of payment arrangements and making the necessary provision in the municipality's budget will be considered as an act of financial misconduct and the necessary action in terms of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014, will have to be taken.

4. Funding choices and budgeting issues

As a result of the economic landscape and weak tariff setting, municipalities are under pressure to generate additional revenue. The ability of customers to pay for services continues to decline, leading



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to limited revenue collection. Therefore, municipalities must consider the following when compiling their 2019/20 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures;
- paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as was highlighted in MFMA Circular No. 82;
- ensuring value for money through the procurement process;
- the affordability of providing free basic services to all households; and
- curbing 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 respect the application of Chapter 15 of the MFMA read with the Municipal Regulations on Financial Machine BredasDORP 7280

4.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021 dated 15 1014 August 2018 through the South African Local Government Bargaining Collective 2019 MTREF. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once a year manual salary disbursement, in order to root out ghost employees.

4.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette No. 20 of 1998 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 (DCoG). Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

4.3 Budgeting for Trade Payables on Table SA3

Municipalities raised concerns about the calculation used for determining the creditors' payment period ratio. As a result, an analysis was undertaken of the note in the Annual Financial Statements relating to Trade Payables from Exchange Transactions as it is disclosed on the face of the Statement of Financial Position. The analysis revealed that this liability includes creditors which do not have a direct impact on the ratio, such as payments received in advance, funds administered on behalf of third parties, retention, accrued staff leave, license fees etc.

The inclusion of such liabilities as "Trade and Other-Payables from Exchange Transactions" under "Working Capital - Creditors due" on Table A8 has an impact on the funding assessment as they are

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considered when determining whether the budget is funded as per the Municipal Budget and Reporting Regulations schedules. Table A8 is separated into three disclosures which are:

- Unspent Grants linked by a formula from Table SA3;
- Working Capital Creditors due linked by a formula from Table SA3 that currently includes all Trade and Other-Payables from Exchange Transactions as explained above; and
- Statutory Requirements This refers to VAT and taxation and is not linked by a formula to any table as it may include VAT and taxation receivable included under Other Debtors in Table A6 and/or VAT and taxation payable included in Table SA3.

The disclosure above may be adequate in terms of the requirements to determine the funding of the budget on Table A8, but it does not assist with disclosing Trade Payables ("true trade creditors") for the purpose of calculating the expenditure management efficiency ratio "Creditors Payment Period (Trade Creditors)" in terms of the National Treasury Circular No. 71.

Accordingly, Table SA3 has been amended to separate Trade and Other Creditors into two separate lines. The revised disclosure will be as follows:

- Trade payables (should be "true creditors" only);
- Other creditors (should include all the above liabilities, except VAT that is disclosed separately);
- Unspent conditional transfers; and
- VAT.

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"Trade Payables" and "Other Creditors" will be added together for the purpose of calculating "Creditors Due" in row 31 under the working capital calculation on Table A8.

4.4 Budgeting for Inventory: Water

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Bulk water purchases meet the criteria of the definition of inventory as per GRAP 12, paragraph .07. Therefore, water bulk purchases should be treated as inventory and should be budgeted and accounted for accordingly. National Treasury issued guidance on the treatment of non-revenue water and electricity in Annexure B to the MFMA Circular No. 70 for the 2014/15 MTREF. However, since the issue of that circular, National Treasury has allowed municipalities to either budget for water bulk purchases as a direct expense in the Statement of Financial Performance as an interim measure or to account for water under inventory. The *m*SCOA chart also makes provision for such. However, to ensure compliance to GRAP 12 the necessary amendments must be effected to the Schedule A tables and the chart.

National Treasury considered the impact that the changes to the Schedule A tables will have on municipalities, as a result it was resolved that they are significant and should not be implemented in the 2019/20 MTREF. This entails a change in approach where water bulk purchases will be processed as a cash transaction in the Statement of Financial Position – Acquisition of Inventory (Table A6). The system input volume (acquisitions) of water stock includes the following:

- Bulk purchases Supply from bulk or other water service providers recognised by the amount paid;
- Water purified Potable supply from Water Treatment Works. Value is to be determined by calculating primary and secondary cost components; and



 Natural sources - Supply from boreholes, springs, fountains if not supplied through the water treatment plant. Value is to be determined by calculating primary and secondary cost components.

It is therefore evident that the total input volume of water as it relates to water purified and water from natural sources should include both primary and secondary cost components. The allocation of secondary cost to the input volume of water will necessitate the utilisation of the Costing Segment of the *m*SCOA chart.

Municipalities are cautioned that the Schedule A for the 2020/21 MTREF will be amended in line with the prescripts of GRAP12 and mSCOA in relation to the treatment of water bulk purchases as inventory. Therefore, municipalities will be required to budget accordingly and should now in advance consider the requirements necessary to facilitate this conversion and to ensure accurate configuration of their financial systems as it is a mSCOA requirement that the schedules must be extracted directly from the system. Municipalities are urged to refer to the mSCOA chart on the definitions and the detail of what constitutes water inventory consumed (cost of sales). Furthermore, reference should be made to the Department of Water and Sanitation (DWS) Municipal Water Balance Guideline for guiding principles which is accessible on the link below:

<u>Department of Water and Sanitation (DWS) Municipal Water Balance Guideline</u>

5. Conditional Grant transfers to Municipalities

5.1 Summary of changes in the Division of Revenue Amendment Bill, 2018

An adjustments budget provides for unforeseen and unavoidable expenditure; appropriation of monies already announced during the tabling of the annual budget (but not allocated at that stage); the shifting of funds between and within votes where a function is transferred; the utilisation of savings; and the roll-over of unspent funds from the preceding financial year. If the adjustments budget effects changes to the division of revenue as contained in the Division of Revenue Act for the relevant year, the Minister of Finance must table a Division of Revenue Amendment Bill with the revised framework. There are amendments to the 2018 Budget that affect the Division of Revenue Act, 2018 which will be effected through the Division of Revenue Amendment Act, 2018, once enacted. The amendments as they impact on provinces and municipalities are discussed below.

Funding for drought relief

The Minister of Finance announced during the 2018 Budget Speech that, "a provisional allocation of R6 billion has been set aside in 2018/19 for several purposes, including drought relief and to augment public infrastructure investment." National Treasury managed a process to determine the allocation of drought relief funds that included two windows for applications. All applications were reviewed together with inputs from sector departments and the National Disaster Management Centre. A total of R3.4 billion in drought response funding has been allocated to all three spheres of government, including several direct and indirect grant allocations, which are included in this Bill.

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A total of R1.98 billion is added to direct conditional grants for drought relief. These amounts have already been gazetted on 4 October 2018, after the Minister of Finance approved that the funds could be spent in terms of Section 6(1) of the Appropriation Act, 2018, (Act No. 4 of 2018). This section provides for the Minister of Finance to approve expenditure before an adjustment appropriation bill is enacted if that expenditure cannot reasonably be delayed without negatively affecting service delivery and such expenditure was announced during the tabling of the 2018/19 national annual budget. The following amounts have been added to direct conditional grants to municipalities:

- R288.1 million for the water services infrastructure grant to local government. This allocation will
 fund a variety of water supply augmentation projects for drought affected municipalities,
 including drilling and equipping boreholes to access groundwater and implementing water
 conservation measures where the reduction of water losses will improve the sustainability of
 supply.
- R1.03 billion for the municipal disaster recovery grant to local government. Funds allocated
 through this grant will be transferred to three metropolitan municipalities that have been severely
 impacted by the drought: Cape Town, Nelson Mandela Bay and Mangaung. The funds will
 subsidise the costs of water augmentation projects, including groundwater development and
 water conservation measures where the reduction of water losses will improve the sustainability
 of supply. All of these cities are also expected to contribute funds from their own revenue base
 to their water augmentation projects.

The following amounts have been added to indirect conditional grants that benefit local government:

- R1.01 billion for the indirect water services infrastructure grant. This allocation will fund a variety
 of water supply augmentation projects for drought affected municipalities, including drilling and
 equipping boreholes to access groundwater and implementing water conservation measures
 where the reduction of water losses will improve the sustainability of supply.
- R6 million for the indirect regional bulk infrastructure grant. This allocation will fund a water supply augmentation project in Ndlambe Local Municipality affected by ONTERE ROOM PRICIPALITY is already receiving an allocation managed through this indirect grant and Section Project in Ndlambe Local Municipality affected by ONTERE ROOM PROJECT IN THE SECTION OF THE PROJECT IN THE SECTION OF THE PROJECT IN THE

Additional changes to local government allocations

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- Additional allocations to support disaster recovery

 R143.3 million is added to the municipal disaster recovery grant for the projects in a number of municipalities in KwaZulu-Natal and Western Cape. The municipalities in KwaZulu-Natal are allocated a total of R138.7 million for the repair and rehabilitation of roads, storm water and sanitation infrastructure and community facilities that were damaged by floods. R4.6 million is allocated for the repair and rehabilitation of water and electricity infrastructure in the Bitou Local Municipality in Western Cape.
- Additional allocation for the public transport network grant
 R33 million is added to the public transport network grant for the City of Cape Town to begin detailed design on a new phase of the MyCiti public transport network approved through the Budget Facility for Infrastructure.
- Conversion of the municipal systems improvement grant from Schedule 6, Part B (indirect) to Schedule 5, Part B (direct)



R23.2 million of the municipal systems improvement grant will be converted from Schedule 6, Part B (indirect) to Schedule 5, Part B (direct) for 22 municipalities affected by major boundary changes that took effect after the 2016 local government elections. This amount was made available in the indirect municipal systems improvement grant in 2018/19, to assist with the completion of transitional work in the affected municipalities, following the end of the municipal demarcation transition grant (Schedule 5, Part B (direct)) at the end of the 2017/18 financial year.

These municipalities have been implementing the institutional and administrative changes that were required as a result of the boundary changes, including with funding from the former municipal demarcation transition grant. This conversion supports these 22 municipalities to complete the implementation of these transitional matters.

5.2 Conditional grant monitoring support and Non-compliance of in year monitoring

National Treasury has through its in-year Division of Revenue Act monitoring observed that certain departments that administer municipal grants have not fully complied with the provisions of the Act. Notably the national departments of Transport and Water Services have not fully transferred some of the transfers that were due to the municipalities. Stringent measures are being put in place to ensure compliance to the Division of Revenue Act, 2018 (Act No 1 of 2018) in that regard.

Furthermore, National Treasury has facilitated an adjustment gazette in terms of the Division of Revenue Act in terms of distressed municipalities that could not safeguard the transfers bestowed to them but also to reallocate some of these grants to the respective district municipalities in support of their distressed locals. Government gazette No. 42067 of 28 November 2018 provides for the following in this regard:

Municipal Infrastructure Grant (MIG)

National Treasury in consultation with the Department of Cooperative Governa**tive Communicipality** that municipalities reflecting significant uncommitted underspending would have the faints topped at BAG X22 within four provinces, namely: Eastern Cape, Free State, Northern Cape and North west, and Bere 7280 allocated to the respective District Municipalities for delivery on behalf of their local 2 7 MAY 2019

The Municipal Emergency Housing Grant (MEHG)

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The Department of Human Settlements (DHS) recommended to National Treasuity 1160 of nationa

The Neighbourhood Development Partnership Grant (NDPG)

Based on Msunduzi Local Municipality's (LM) request, R27.4 million is stopped from Msunduzi's 2018/19 allocation and re-allocated to West Rand District Municipality (DM) in Gauteng province and City of Matlosana LM in North West province. West Rand DM will receive R20 million, while City of Matlosana LM will be allocated R7.4 million of the R27.4 million stopped from Msunduzi LM.

5.3 Support afforded to municipalities reflecting significant underspending

The municipalities that are affected by the stopping process due to governance and financial challenges will continue to receive support from National Treasury, DCoG and the relevant stakeholders on the MIG cost reimbursement and invoice verification which has been ongoing in the current financial year.



5.4 2017/18 Unspent conditional grant process

National Treasury has concluded the assessment of the 2017/18 conditional grant rollovers and the verification of the unspent conditional grants. This is a process that is governed by Section 22 of the 2017 Division of Revenue Act.

National Treasury through this process undertakes to travel to all provinces on a roadshow and set-up a combined session with all provincial treasuries and all sector departments responsible for administering conditional grants. In these sessions, rollover requests from municipalities are assessed in accordance to the division of revenue act and the guiding MFMA Circular. It is a process that begins on 31 August 2018 and ends 03 December 2018.

Municipalities with unspent conditional grants that were not approved for rollover, are afforded an opportunity to refund the portion of the unspent funds to the National Revenue Fund (NRF). In instances wherein the unspent funds are not refunded to the NRF, National Treasury in accordance to Section 22 of the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to Section 22 to the Division of Revenue Act, offsets these funds against the equitable share appearance to the Division of Revenue Act, offsets these funds against the equitable share appearance and the Division of Revenue Act, offsets these funds against the equitable share appearance and the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets the Division of Revenue Act, offsets

6. Preparation of Municipal Budgets for 2019/20 MTREF

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6.1 Schedule A1 version to be used for the 2019/20 MTREF

National Treasury has released Version 6.3 of the Schedule A1 (the Excel Formalis 2014) Is align Ed X 028 425 1014 Version 6.3 of the mSCOA classification framework and must be used when compiling the 2019/20 MTREF budget. Refer to Annexure B for the changes to this version of the Schedule A1.

ALL municipalities MUST use this version for the preparation of their 2019/20 MTREF budget.

It is imperative that all municipalities prepare their 2019/20 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have recently 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. 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.

To promote this approach, from the **2020/21 MTREF** the National Treasury will only accept a Schedule A1 in PDF format, containing ALL sheets as prescribed and with each worksheet displaying an embedded system stamp to certify that it has been produced directly from the system. For purposes of collecting additional data which we previously did using the Schedule A1 in Excel, a prescribed data string containing the data must be populated and uploaded by each municipality (refer to the attachment to MFMA Budget Circular No 93 on the website).

http://mfma.treasury.gov.za/Circulars/Pages/default.aspx

Special attention must be given to the supporting schedules in the prescribed Schedule A1. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled

b

from the sub-system into the applicable supporting sheet and must form partial from the sub-system into the applicable supporting sheet and must form partial form partial from the sub-system into the applicable supporting sheet and must form partial fo

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Version 6.3 of Schedule A1 is available on the following link:

27 MAY 2019

TEL: 028 425 1157 • FAX: 028 425 1014
The Municipal Budget and Reporting Regulations, formats and associated guides are seven by the second management of the second manag National Treasury's website at:

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

Assistance with the compilation of budgets 6.2

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	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach Sifiso	012-315 5700	Una.Rautenbach@treasury.gov.za
	Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo. Mabotja@treasury.gov.za
Western Cape	Kgomotso Baloyi Kevin	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	Igdataqueries@treasury.gov.za

National and provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, they will be required to go back to the municipal Council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations. In addition, where municipalities have adopted an unfunded budget, they will be required to correct the budget to ensure they adopt and implement a funded budget. However, where there are challenges the process indicated in paragraph 2.2 above will be applied.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and inyear 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 A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities) and the budget of the parent municipality. D schedules must be submitted for each entity.

7. Budget process and submissions for the 2019/20 MTREF

7.1 Submitting budget documentation and schedules for 2019/20 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 both printed and electronic formats. If the annual budget is tabled to council on 29 March 2019, the final date of submission of the electronic budget documents and corresponding electronic returns is Monday, 01 April 2019. The deadline for submission of hard copies including council resolution is Friday, 05 April 2019.
- Section 24(3) of the MFMA, read together with regulation 20(1) of the Municipal Budget and
 Reporting Regulations, requires that the approved annual budget must be submitted to both
 National Treasury and the relevant provincial treasury within ten working days after the
 council has approved the annual budget. E.g. if the council approves the annual budget on 31
 May 2019, the final date for such a submission is Friday, 14 June 2019.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 -SA38) in PDF format with stamp that will confirm production the financial system;
- the draft service delivery and budget implementation plan 400616 phinted and dections xamat;
 BREDASDORP 7280
- the draft integrated development plan;
- the council resolution;

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- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- schedules D specific for the entities.

Budget related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at:

https://lguploadportal.treasury.gov.za/

Please note that the LG Upload Portal does not have size restrictions to the documents but requires all documents to:

- 1. be in PDF format; and
- 2. each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document.

Municipalities may still send electronic versions of documents and the Schedule A1 to lgdocuments@treasury.gov.za but only when experiencing problems with the LG Upload Portal. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

Note: lgbigfiles@gmail.com is no longer available.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger National Treasury 40 Church Square Pretoria, 0002

For posted documents

Ms Linda Kruger National Treasury Private Bag X115 Pretoria, 0001

OVERBERG DISTRICT MUMICIPAL:
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2 7 MAY 2019

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In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 29 March 2019 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.2 Retirement of the Budget reform returns (Appendix B)

From 2019/20 onwards, municipalities will no longer be required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. The National Treasury will use only the *m*SCOA data strings required for submission as prescribed and all publications will use the data collected from the *m*SCOA data strings.

This places the responsibility on each municipality to ensure that:

- 1. Budgets are accurately locked into the financial system;
- 2. Each transaction is accurately recorded on a daily base;
- 3. Data collected from sub-systems is accurately represented in the General Ledger (GL);
- At the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
- 5. The reporting period is **CLOSED** for further transactions; and
- 6. The data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

While the National Treasury will still share control reports and Schedule C as produced from the data uploaded by municipalities, the verification process before each quarterly Section 71 publication will fall away as the responsibility now lies with the municipality **BEFORE** submitting the data strings to ensure that the data is an accurate reflection of the state of municipal finances.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

NOTE: Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to lgdatabase@treasury.gov.za before we can retire the returns.

7.3 Budget verification process

Annually during the budget verification process, it is noted that municipalities have challenges to align the audited years, which results in amendments to the Schedule A. Municipalities must ensure that the audited figures and adjusted budget figures captured on the Schedule Brespectively.

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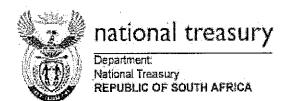


Publication of budgets on municipal websites

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



Post Private Bag X115, Pretoria 0001

Phone 012 315 5009 Fax

012 395 6553

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

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

> > 27 MAY 2019

JH Hattingh

Chief Director: Local Government Budget Analysis 07

December 2018

Annexure A – Changes to mSCOA Version 6.3

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No.	Segment	Amendment
1	Item Revenue: National transfers and subsidies	Included all national transfers and subsidies as per MTBPS and allowed for the split between operating and capital as per the grant frameworks
2	Item Revenue: Provincial transfers and subsidies	Allowed provincial transfers and subsidies to be breakdown required where municipalities will specify the names of the grants
3	Item Revenue: Property rates	Included the new property categories as per section 8 of the Municipal Property Rates Act (MPRA)
4	Item Revenue: Sale of goods: Agricultural products	Added a separate line for fresh produce
5	Item Revenue	Added availability charges under non-exchange revenue
6	Item Expenditure: Operational costs	included breakdown for Speaker under entertainment
7	Item Expenditure: Depreciation	Retired sport and recreation facilities as an asset category as it is included in community assets as per CIDMS
8	Item Expenditure	Changed the spelling for Eskom
9	Item gains and losses	Aligned the high level structure for impairment and reversal of impairment to depreciation and amortisation
10	Item gains and losses and Item assets	Added a line for impairment of construction work in progress assets as per GRAP 21



11	Item assets	Retired libraries as an asset category as it is included in community assets as per CIDMS
12	Item assets: Construction Work in Progress	Added a line to transfer assets from construction work in progress to completed assets
13	Item assets	Changed the definition for general plant to align to the ASB guideline
14	Function	Retired the line item for Budget and Treasury Office as it is part of Finance
15	Function	Retired public forces, traffic and street parking control from Road Transport and included it as Public Safety
16	Region	Included ward / township breakdown as requested by municipalities
17	Region	Retired decommissioned municipalities due to demarcation
18	Region	Swopped municipalities included under DC 36 and DC 30
19	Region	Retired duplicated municipality

Annexure B - Changes to Schedule A1 - the 'Excel formats'

As noted above, National Treasury has released Version 6.3 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A2A	Budget and Treasury office has been removed	It is a duplication of Finance
2	A4	Line 10 Service charges – other is no longer available	Not available on the mSCOA chart
3	A6	Line 20 Agriculture is no longer available	Not available on the mSCOA chart
2	A6	Formula link change on line 32 Trade and other payables	Adjustments made on SA3
4	A8	Formula link change on line 31 Creditors due	Adjustments made on SA3
5	A9	Adjustments made to lines 134 to 165 Asset Register Summary – PPE (WDV)	Only high level summary required
6	SA3	Line 35 and 36 – split Trade payables and Other creditors	To refine calculation of creditors days ratio
8	SA8	Note: Formula in line 23 now only take into account Trade payables	Due to change made on SA3
9	SA25	Line 10 Service charges – other is no longer available	Not available on the mSCOA chart
11	SA30	Line 10 Service charges – other is no longer available	Not available on the mSCOA chart

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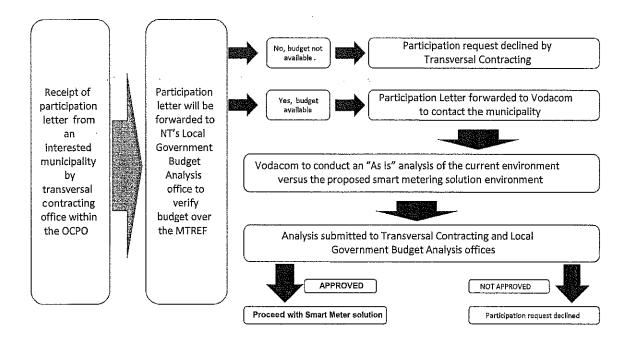
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Annexure C - Participation in RT15-2016 Vodacom transversal contract

Participation in RT15-2016 Vodacom transversal contract for the supply and delivery of mobile communication services to the state

It has become apparent that an increasing number of municipalities are intending to embrace smart technology to augment their operations. One such opportunity is through the RT15-2016 transversal contract that provides the option for an account management service offering in respect of smart meters. The pre-requisite, however, is that the municipality intending to participate must demonstrate evidence of adequate operating budget provision over the MTREF. The following process is applicable for the approval to participate.



In this regard the municipality should engage the Office of the Chief Procurement Officer (OCPO) in the National Treasury as the first point of contact. Kindly contact Ms. Kwanele Mtembu, Tel: (012) 406 9188 or email: Kwanele.Mtembu@treasury.gov.za for guidance.

Annexure D – MFMA Circular No. 71 aligned mSCOA Dashboard

The objective of the attached excel spreadsheet is to assist municipalities and system vendors to populate the indicators contained in MFMA Circular No. 71 automatically. Secondly, all system vendor dashboards should host as a minimum these indicators. It will assist the Accounting Officer to understand the overall financial management position of the municipality before submitting the regulated Budget and Reporting Schedules and mSCOA data strings to the Local Government Database and Reporting System (LGDRS).

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MFMA Circular No. 94

Municipal Finance Management Act No. 56 of 2003

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Municipal Budget Circular for the 2019/20 MTREF

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Introduction

This budget circular is a follow-up to the one issued on 07 December 2018 and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2019/20 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2019 Budget Review and the 2019 Division of Revenue Bill.



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1. The South African economy and inflation targets 1028 425 1157 • FAX: 028 425 1014 info@odm.org.za • www.odm.org.za

The economic and revenue outlook has deteriorated since the October 2018 Medium Term Budget Policy Statement (MTBPS). Funding pressures from state-owned companies have increased and require government financial support. Given these developments, the 2019 Budget proposes large-scale expenditure reprioritisation and tax measures that narrow the deficit from 4.5 per cent of GDP in 2019/20 to 4 per cent by 2021/22.

The 2018 MTBPS noted that weak economic performance and revenue shortfalls had contributed to some slippage in fiscal projections. Since then, economic growth has remained subdued and the domestic GDP outlook has been revised down. In the current year, tax revenue will be R15.4 billion below the 2018 MTBPS estimate. Funding pressures from Eskom and other financially distressed state-owned companies have increased, with several requesting state support to continue operating. In this context, the 2019 Budget proposes a series of tax and expenditure measures aimed at narrowing the deficit and stabilising the debt-to-GDP ratio. Additions to spending amount to R75.3 billion over the medium term, consisting mainly of transfers to support the reconfiguration of Eskom. These additions are partially offset by reductions to expenditure baselines and proposed savings from compensation adjustments totalling R50.3 billion. Tax measures raise an additional R15 billion in 2019/20 and R10 billion in 2020/21.

In combination, these measures are expected to narrow the consolidated budget deficit from a projected 4.5 per cent of GDP in 2019/20 to 4 per cent of GDP in 2021/22. Gross national debt is projected to stabilize at 60.2 per cent of GDP in 2023/24. Net loan debt (gross loan debt excluding government's cash balances) stabilises at 57.3 per cent of GDP in 2024/25.

The GDP growth rate is forecasted at 1.5 per cent in 2019, 1.7 per cent in 2020 and 2.1 per cent in 2021. The revisions take into account weaker investment outcomes in 2018, a more fragile recovery in household income and slower export demand than expected due to moderating global growth. Consumer inflation has also been revised down due to lower oil prices and food inflation than previously assumed.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. These factors, alongside continued high unemployment and slow growth will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for municipal revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In this context, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2019/20 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections 2018 -2021

Fiscal Year	2018/19 Estimates	2019/20	2020/21 Forecast	2021/22
Consumer Price Inflation (CPI)	4.7%	5.2%	5.4%	5.4%
Real GDP Growth	0.7%	1.5%	1.7%	2.1%

Source: 2019 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.

OVERRERG DISTRICT MUDICIPAL TY

2. Key focus areas for the 2019/20 municipal budget process

Over the medium-term expenditure framework (MTEF) period, after budgeting for national government's debt-service costs, the contingency reserve and provisional allocations, 47.9 per cent of nationally raised funds are allocated to national government, 43 per cent to provinces and 9.1 per cent to local government.

Local government receives the smallest share of the division of nationally raised revenue because it has significant own revenue-raising powers. These revenue raising powers must be exercised more than ever before in the current dispensation. Local government raises about 70 per cent of its own revenue, but would be able to raise more if municipalities improved municipal revenue policies, billing and collection practices. In 2017/18, almost half of all municipalities collected less than 80 per cent of their billed revenue.

Spending outcomes for 2017/18 varied across the 257 municipalities. Many municipalities continue to adopt unrealistic spending plans. As a result, 217 municipalities underspent their operating budgets and 220 municipalities underspent their capital budgets. Of the R30 billion in conditional grants transferred to municipalities in 2017/18, R28 billion (93 per cent) was spent – an improvement from 86.8 per cent in 2016/17.

2.1 Local government grants and municipal revenue strength

Since the 2018 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Over the next three years there is strong growth in allocations to the local government equitable share, while growth in conditional grants recovers following significant reductions made in the 2018 MTEF. Total direct allocations to local government will now grow at an annual average rate of 7.6 per cent over the MTEF period.

Over the 2019 MTEF period, R414.7 billion will be transferred directly to local government and a further R22.5 billion has been allocated to local government through indirect grants. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. When indirect transfers are added to this, total spending on local government increases to 9.4 per cent of national non-interest expenditure.

While there are some reductions in some grant programmes, they do not affect all conditional grants and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. However strong growth is realized in the local government equitable share with an average annual rate of 9.4 per cent over the MTEF period, while the conditional transfers see slower growth at an annual average rate of 7.6 per cent.

Conditional grant funding targets delivery of national government's service delivery priorities.

OVERBERG DISTRICT MUNICIPALITY It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share in the share i

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fuel levy constitute unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Government has repeatedly emphasised the importance of municipalities focussing on growing their own revenue base in order to expand resources available for local service delivery. Municipalities with significant revenue bases are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

Legislation governing local planning and budgeting emphasises community participation in decision-making. The partnership between municipalities and communities relies on households and businesses recognising the value of, and paying for, municipal services. While government subsidises municipal services for low-income households, these services are only sustainable if people who can afford them — and use larger quantities — pay their bills. Therefore, the sustainability of municipalities depends on how they collect and spend their own revenues.

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: OVERBERG DISTRICT MUNICIPALITY http://www.treasury.gov.za/documents/national%20budget/2019 26 LONG STREET I PRIVATE BAG X

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2.1.1 Changes to local government allocations

2.1.1.1 Unconditional grants

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In the process of determining the baseline for the outer year (2021/22) of the 2019 MTEF period, the local government equitable share allocation has grown by 8.6 per cent of the baseline. This will cover the anticipated increase in the costs of providing free basic services to a growing number of households, and takes account of likely above-inflation increases in the costs of bulk water and electricity. It will also allow for above-inflation increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula.

2.1.1.2 Conditional grants

- A total of R295.9 million has been cut from direct local government conditional grant allocations
 for the MTEF period ahead to fund other government priorities. Indirect grants to local
 government have been reduced by an additional R600 million.
- An amount of R60.7 million is shifted from the incentive component of the integrated urban development grant in 2019/20 and added to the municipal disaster recovery grant to fund the repair of roads damaged by floods in Joe Gqabi District Municipality in the Eastern Cape.
- A total of R2.8 billion is added to the public transport network grant for the construction of a new public transport corridor on the MyCiti bus network in Cape Town. This corridor, connecting



Mitchells Plain and Khayelitsha to the city, was approved through the Budget Facility for Infrastructure and will be implemented over a nine-year period.

2.2 Technical adjustment and continued funding of Drought disaster relief

The following technical adjustments were made to grant programmes:

- R2.9 billion over the MTEF period from the municipal infrastructure grant to a new integrated urban development grant.
- R814.5 million over the MTEF period from the integrated national electrification programme (municipal) grant to the urban settlements development grant, as electrification projects in municipal licenced areas in metropolitan municipalities will now be funded as part of this integrated grant.
- R3 billion in 2020/21 and R4.4 billion in 2021/22 from the urban settlements development grant to create a new informal settlements upgrading partnership grant for municipalities.

2.2.1 Funding for Disaster Relief

After the initial response to a disaster has been addressed, including funding from the municipal disaster relief grant discussed below, the repair of damaged municipal infrastructure is funded through the municipal disaster recovery grant.

The municipal disaster relief grant is administered by the National Disaster Management Centre in the Department of Cooperative Governance as an unallocated grant to local government. The centre is able to disburse disaster-response funds immediately, without the need for the transfers to be gazetted first. The grant supplements the resources local government would have already used in responding to disasters. To ensure that sufficient funds are available in the event of disasters, section 21 of the Division of Revenue Bill allows for funds allocated to the provincial disaster relief grant to be transferred to municipalities if funds in the municipal grant have already been exhausted, and vice versa. Over the MTEF period, R1 billion is available for disbursement through this grant. To ensure that sufficient funds are available for disaster relief, clause 20(6) of the Division of Revenue Act allows funds from other conditional grants to be reallocated for this purpose, subject to the National Treasury's approval.

2.3 Response to the Finance and Fiscal Commission (FFC)'s recommendations

Government continues to provide responses to the FFC's recommendations on an annual basis. These annual recommendations by the FFC are required in terms of section 9 of the Intergovernmental Fiscal Relations Act. The FFC, amongst other recommendations, indicated that government should develop and strengthen control measures on the financial transfers in order to ensure compliance and that these funds be properly spent for their intended purposes, typically of improving service delivery and related specific priority outcomes.

The commission further highlighted that control measures should be underpinned by tighter monitoring of and reporting by sub-national governments on the use of grant funding and associated outcomes of such spending, and that National Treasury should ensure that decisive action, such as withholding of funds, is taken by national sector departments as soon as cases where inefficient ineffective, was teful or irregular spending of these funds are detected.

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National Treasury in its response indicated that in terms of the annual Division of Revenue Act, the transferring officer of the grant (the department administering a conditional grant) is responsible for monitoring performance and withholding funds where necessary. However, the National Treasury is also empowered by section 216(2) of the Constitution to stop the transfer of funds to any organ of state that commits a serious or persistent breach of the measures prescribed to promote transparency, accountability and the effective financial management of the economy, debt and the public sector. A legislative framework and related policies, including guidelines and circulars, already exists to assist with early detection of issues that warrant withholding funds (by transferring officers or the National Treasury). Chapter 6 of the Budget Review describes complementary efforts to build municipal capacity. National Treasury will strengthen this role in the 2019/20 financial year in support of the recommendation by FFC.

2.4 Borrowing for capital infrastructure

The Circular also provides clarity and updates the December 2017 MFMA Circular No. 89 specifically with regards to long-term borrowing.

National Treasury has taken the position that municipalities may not incur long-term debt to replenish internally generated funds which were spent in prior financial years, even if such spending was for capital expenditure. Borrowing to replace municipal funds previously spent is inconsistent with section 46 of the MFMA, which provides that a municipality can only incur long-term debt for the purpose of capital expenditure on property, plant, and equipment to be used for lawful purposes, and in certain circumstances, for refinancing existing long-term debt. Borrowing proceeds must be used to fund current and future capital expenditure, and may not be attributed to expenditures in previous years.

PLEASE NOTE that the sentence contained on MFMA Circular No. 89 stating that "The incurring of the expenditure against a different source of finance that was approved will be regarded as unauthorised expenditure" has been revoked.

3. 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 financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper 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 2019/20 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

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 own revenue collection, working more efficiently and implementing cost containment measures. Addressing bloated organizational structures that have been observed to contribute towards this problem warrants decisive action across all municipalities. **OVERBERG DISTRICT MUNICIPALITY**

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3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their new multi-year price determination for the period from 2019/20 to 2021/22 on 7 March 2019.

NERSA will shortly publish their "Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2019/20 financial year". Municipalities are encouraged to download the full guideline document when it becomes available (at www.nersa.org.za) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It will set out proposed timeframes for the approval of municipal tariffs.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2019/20 MTREF budget.

The 2019 Budget Review notes that, the NERSA tariff increases would be announced after the equitable share allocations had been calculated and tabled in the Division of Revenue Bill. In the absence of approved tariff increases for the period ahead, the equitable share formula allocations were calculated using the previously approved Multi-Year Price Determination of an 8 per cent annual bulk price increase for electricity in its calculations. If the approved tariff increases are higher than this, the equitable share allocations will not be increased in 2019/20. The Budget Review then explains that municipalities are expected to offset the increased cost of providing free basic services against above cost increases that they have received in the past. In recent years, municipalities have benefited from equitable share funding that has grown faster than actual increases in electricity costs (in 2017/18 the formula calculation used a bulk electricity price increase of 8 per cent, but NERSA only approved a bulk price increase of 0.3 per cent for the municipal financial year, and in 2018/19 a bulk increase of 8 per cent was used in the formula, but the actual increase was only 7.3 per cent). Municipalities have also benefited from increased allocations that were provided to cover household growth projections that were higher than the revised estimates in the 2017 General Household Survey. To provide for the possibility of larger cost increases in future, amounts of R1 billion in 2020/21 and R1.1 billion in 2021/22 remain unallocated in the equitable share.

4. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2018/19 unspent conditional grant and roll-over process and should be referenced against previous annual budget circulars.

4.1 Criteria for the rollover of conditional grant funds

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Section 22 of the 2018 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

- 1. A formal letter, signed by the accounting officer must be addressed to the **National Treasury** requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2018 DoRA;
- 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 the project tender was published and the period for tender submissions closed before 31 March;
 - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or
 - Proof of a project tender, 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;
 - d) Incorporation of the Appropriation Statement;
 - e) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2020 (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;
- 7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
- 8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
- 9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2019, the application will be declined.

In addition, National Treasury will also consider the following **With Treasury** will also consider the following **With The Case Street** in Private Bases and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

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- Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2018 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
- 2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2019;
- 3. Accurate disclosure of grant performance in the 2018/19 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
- 4. Cash available in the bank (net position including short term investments) as at 30 June 2019 is in line with the cash flow statements to finance the roll-over request. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests.

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

- 1. The entirety of any allocation to the municipality, as there should be a minimum spend of 50 per cent of the allocation per programme;
- 2. Funding from the same grant for the third consecutive time;
- 3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
- 4. Funding where there is evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

4.2 Unspent conditional grant funds for 2018/19

The process to ensure the return of unspent conditional grants for the 2018/19 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 2019 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 2019. 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.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2018 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2019.

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 2019 or whether it will agree to any alternative payment arrangement or schedules.

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Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2019. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2019.

Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 18 November 2019, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 02 December 2019 equitable share allocation.

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

5. The Municipal Budget and Reporting Regulations

5.1 Tabling of budget documents

The slow spending of capital budgets by most municipalities is a national concern as it has a negative impact on service delivery. In most cases the hockey stick phenomenon that exists (i.e. spending increases in the last six months of the year) is a direct result of poor planning by municipalities. Going forward and to address weak planning process, all municipalities will be required to table the following supporting documents to Council, as part of the budget pack, when they table their budgets by 29 March 2019:

- 1) Service Delivery and Budget Implementation Plan (SDBIP); and
- 2) Procurement Plan.

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This is also in terms of the requirements and spirit of the MFMA and its Municipal Budget and 2019 Reporting Regulations.

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5.2 The impact of VAT on tariffs

VAT remains at 15 per cent, which was an increase from 1 April 2018 in the previous year. To mitigate the effects of this increase on low income households, the MTBPS announced various zero rated items, wherein the VAT would be charged at 0 per cent.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate. (See MFMA Circular No. 91 on the relevant supporting documentation regarding the VAT guides).

5.3 Schedule A - version to be used for the 2019/20 MTREF

National Treasury has released Version 6.3 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.3 of the *m*SCOA classification framework and must be used when compiling the 2019/20 MTREF budget.

ALL municipalities **MUST** use this version for the preparation of their 2019/20 MTREF budget.

It is imperative that all municipalities prepare their 2019/20 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have recently 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. 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.

To promote this approach, from the **2020/21 MTREF** the National Treasury will only accept a Schedule A1 in PDF format, containing ALL sheets as prescribed and with each worksheet displaying an embedded system stamp to certify that it has been produced directly from the system. For purposes of collecting additional data which we previously did using the Schedule A1 in Excel, a prescribed data string containing the data must be populated and uploaded by each municipality (refer to the attachment to MFMA Budget Circular No 93 on the NT Website).

http://mfma.treasury.gov.za/Circulars/Pages/default.aspx

Special attention must be given to the supporting schedules in the prescribed Schedule A1. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled from the sub-system into the applicable supporting sheet and must form part of the complete endorsed Schedule A1.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2019 MTREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

D.

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Download Version 6.3 of Schedule A1 by clicking HERE

The Municipal Budg National Treasury's		Regulations, form	nats and associated	I ELdeza42 5 ávallab Inro@odm.org.za •	ლაგე 028 425 1014 www.odm.org.za
http://mfma.treasu	ry.gov.za/Regulati	onsand Gazettes/	Pages/default.asp	<u>x</u>	

5.4 Assistance with the compilation of budgets

In cases where the municipality requires 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	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan. Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso. Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
North West	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	<u>Vuyo.Mbunge@treasury.gov.za</u>
•	Kevin Bell	012-315 5725	Kevin.Bell@treasury:gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the mSCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, they will be required to return to the municipal



council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.

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 Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality.

Submitted for each entity.

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6. Municipal Chart of Accounts (mSCOA)

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6.1 Virement in an mSCOA environment

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The MFMA and the Municipal Budget and Reporting Regulations, 2009, allow for the shifting of funds
between items, projects, programmes and votes in the budget in line with a Council approved
virement policy. MFMA Circulars No. 12, 51 and 88 provide the principles municipalities must
consider when doing a virement.

With the promulgation of the *m*SCOA Regulation in 2014, municipalities should have aligned their virement policies to *m*SCOA. *m*SCOA provides a uniform and standardised financial transaction classification framework for municipalities and their entities to transact in and record its transactions using seven (7) segments. Six of these *m*SCOA segments are compulsory¹.

6.2 mSCOA training

The National Treasury has developed *m*SCOA training materials on the fundamentals and reporting requirements of *m*SCOA. Officials from National and Provincial Treasuries and the Preferred Trainers on *m*SCOA from the Chartered Institute of Government Finance, Auditors and Risk Officers (CIGFARO) have been trained to provide training in this regard.

While the CIGFARO Preferred Trainers have been issued with certificates of competence to provide training on the "On the fundamentals and reporting requirements of mSCOA", it should be emphasized that this training is **unaccredited**. There is currently not any accredited training available on mSCOA that has been endorsed by the National Treasury. Therefore, municipalities and other role-players that require training on mSCOA should not request for accredited training or trainers in their adverts.



¹ Refer to Municipal SCOA Circular No 1. An introduction to the seven (7) segments.

The contact details of the CIGFARO Preferred Trainers is available on the CIGFARO website, www.CIGFARO.co.za.

7. Budget process and submissions for the 2019/20 MTREF

7.1 Budgeting for the audited years on Schedule A (mSCOA)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2015/16 to 2017/18 in version 6.3 of the Schedule A when compiling 2019/20 MTREF budgets.

7.2 Submitting budget documentation and schedules for 2019/20 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 the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2019, the final date of submission of the electronic budget documents and corresponding data strings is Wednesday, 03 April 2019. The deadline for submission of hard copies including council resolution is Friday, 05 April 2019.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2019, the final date for such a submission is Friday, 12 July 2019, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.3) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 -SA38) in both printed and electronic formats;
- the draft Service Delivery and Budget Implementation Plan (SDBIP) in both printed and electronic format;
- the draft Integrated Development Plan (IDP);
- Procurement Plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za. Budget related documents and schedules may also be uploaded using the LG Upload Portal at

https://lguploadportal.treasury.gov.za/sites/lguploadportal/SitePactor MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22

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Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger

National Treasury

40 Church Square

Pretoria, 0002

For posted documents

Ms Linda Kruger

National Treasury Private

Bag X115 Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 29 March 2019 to yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.3 Retirement of the Budget reform returns (Appendix B)

From 2019/20 onwards, municipalities will no longer be required to continue with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. The National Treasury will use only the *m*SCOA data strings required for submission as prescribed and all publications will use the data collected from the *m*SCOA data strings.

This places the responsibility on each municipality to ensure that:

- 1. Budgets are accurately locked into the financial system;
- 2. Each transaction is accurately recorded on a daily base;
- 3. Data collected from sub-systems is accurately represented in the General Ledger (GL);
- 4. At the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
- 5. The reporting period is **CLOSED** for further transactions; and
- 6. The data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

While the National Treasury will still share control reports and Schedule C as produced from the data uploaded by municipalities, the verification process before each quarterly Section 71 publication will fall away as the responsibility now lies with the municipality **BEFORE** submitting the data strings to ensure that the data is an accurate reflection of the state of municipal finances.

The tabled and adopted budget data strings submitted to the Local Government Database and OVERBERG DISTREET / PRIVATE BAG X22 BREDASDORP 7280



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NOTE: Municipalities must conclude all reporting for 2018/19 up to restated audit outcomes on the Appendix B (old electronic returns) to lgdatabase@treasury.gov.za before we can retire the returns.

7.4 Upload of the mSCOA budget data strings to the LG upload portal

Municipalities must upload the *m*SCOA data strings for the tabled (**TABB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the *m*SCOA data strings. Refer to paragraph 7.2 above.

7.5 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 (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

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

7.6 The process to be followed to issue version 6.4 of the mSCOA chart

Municipalities have raised concerns that National Treasury issue the *m*SCOA chart changes late in the budget process. Therefore, to address this challenge, the FAQ database will be closed on 31 August 2019 for logging new queries. As a result, the new version of the chart will be issued by 31 October 2019.

Contact



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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JH Hattingh
Chief Director: Local Government Budget Analysis
08 March 2019

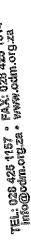
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OVERBERG DISTRICT MUNICIPALITY

6. Service Level Standards

Western Cape: Final Schedule of Service Delivery Standards Table - Overberg District (DC3) 2019/20	
Description Standard	Service Level
Solid Waste Removal	
Premise based removal (Pasidental Frequency) Premise based removal (Pasidental Frequency)	No Service
Revies based ramoval (Business Frequency) Buk Removal (Frequency)	He Service Ne Service
Removal Bags provided(YasrNo)	No Service
Garden infuse removal included (Yes/No)	No Service
Street Cleaning Frequency in CED Street Cleaning Frequency in uses excluding CED	No Service No Service
How soon the public areas eleganed after events (24bours/6bours/coper)	Na Service
Centing of Regal dumping (24hours/40hobrs/carper)	Na Service
Racycing of environmentally (riendly practices(Yes/No) Licenced land(Sete(Yes/No)	Yes
Contract and Lexical	i d
Water Service	ł
Wister Cuskly rating (Studish entire which does) is free water available to at? (Alticolv to the indicont consumpts)	No Service No Service
Frequency of malar readings (per month, per year)	No Service
Are estimated consumption calculated on solutal consumption over (two month's fibree month's/onger period)	No Service
On everage for how long does the multipality use estimates before reverting back to actual readings? (modifis) Duration (nowra) before availability of water is restored in cases of service interruption (complete the sub-questions)	No Service
One service connection attacted (number of hours)	No Service
Up to 5 service connection affected (nunteer of hours)	No Service
Up to 20 service connection of feeted (number of hours)	Na Service
Photo pipe larger than 800mm (number of froms) What is the average minimum water flow in your municipality?	No Service No Service
ED you preside any environmental or scence resource protection activities as part of your operations? (Yes/Nb)	No Service
How long closs it take to reptace 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
Bestricity Service	1
What is your electricity eyeshability percentage on everage per marks?	He Service
Do your municipality have a ripple control in place that is operational? (Yes/No)	No Service
How much do you entimate is the cost seving is utilizing the ripple control system? What is the frequency of maters being read? (per month, per year)	Ho Service Ho Service
Are estimated consumption extraited an consumption over (two monthystance monthystance) ported.	Ho Service
On average for how long does the municipality use estimates before reverting back to ectual readings? (mosths)	Ka Service
Duration before availability of electricity is restored in passes of breakages (introduktelytone day/th/o days/fongor) Are eccounts normally uniquisted on actual readings? (Yes/ino)	Re Service He Service
Do you practice any environmental or access researce protection activities as part of your operations? Pres/No.)	No Service
How long does It take to replace (auty meters? (days)	Na Saryka
Do you have a plan to prevent liegal consections and prevention of electricity theft? (Yes/No)	No Service
How affective is the action plan in cushing line issues? (GoodBad) How soon does the trumbigually provide a quotation to a customer upon a written request? (days)	He Service Na Service
How long does the manicipality takes to provide electricity service where existing infrastructure out to use of (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 maniplestry takes to provide electricity service for high voltage users where natwork externation is not required? (working days)	No Service
Selwarage Service	
Are your purification system effective enough to put water back in to the system after purification?	Na Service
To what extend do you subsidize your indigent consumers?	Na Service
How long does it take to restore aswerage breakages on a vera ge Savere overflow? (hours)	No Service No Service
Servet blocked pipes; Large pipes? (Hours)	Ho Service
Sewar blocked pipes; Small pipes? (Hours)	He Service
Spikep chan-up? (hours) Reziscement of maripule sovers? (hours)	Ho Service Ho Service
respectment or massive covers? (rooms)	Ka Servica
Road Infrastructure Services	
Tiens betan to repeir a single postonic on a major road? (Hours)	Ha Seryka
Time taken to repair a single pothole on a minor read? (Hours) Time taken to repair a road following an open trench service crossing? (Hours)	No Service No Service
Time taken to repair wallwaye? (Hours)	No Service
Property valuations they beginded thate on average from completion to the first account being issued? (one month/tiese months or tenger)	Na Service
Do you have any x pecks rating properties? (Yestigo).	No Service
	[
Financial Management	
Is there any change in the situation of unauthorised and wastaful expenditure over time? (Cacressefocrosse) Are the financial statement outsources? (Yes/No)	Decreese He
Are there Council edupted business process totuctuing the flow and resnagement of documentation feeding to Treat Balance?	Yes
How long does it take for an Textheroise to be paid from the data it has been received?	White 20 days
is there advance planning from SCM unit inking all departments plans quaterly and annually including for the next two to three years producement plans?	Yes
Adra In lateration	1
Reaction tirre on anquiries and requests?	1 day
Term to respond to a ventral customer enquity or request? (working days)	1 day
Time to respond to a written customer enquisy or request? (washing days) Time to resolve a austomer enquisy or request? (washing days)	6 deys 6 deys
What percentage of calls are not answered? (5%,10% or more)	28
How long does it take to respond to votos smale? (hours)	2 heurs
Does the municipality have control over belead enquiries? (Yes/Nb) is there a reduction is the number of completes or not? (Yes/Nb)	N/A Yes
How long down is take to open an account to a new customer? (1 days/ 2 days/ a week or longer)	1 day
How many turns down SCA Link, CPC's Link and Technical unit at to review, and resolve SCA process delays other than recrust monthly management meetings?	Yieskiy
Community safety and finensing services	
How long dows it take to register a vehicle? (minutes)	Ho Saryice
How long does it take to renew a vehicle lecrose? (rinjulas)	He Service
How long does it take to issue a displicate experitation certificate vehicle? (remutes) How long does it take to de-register a vehicle? (nitration)	He Service He Service
How long does it tales to renew a drivers foetse? (minutes)	Ka Service
Whel is the average reaction time of the fire service to an incident? (minutes)	Smile
What is the exercage reaction time of the anticulance service to an incident in the unbarn area? (minutes) What is the exercage reaction time of the anticulance service to an incident in the rural area? (minutes)	He Service He Service
ाच्या २ का का का का क्ष्म प्राप्त का का का का माराज्य में प्राप्त का भाग पाय का भाग पाय के का माराज्य के क	no Servica
Reduced in the second s	
How many accordic development projects does the municipality drive?	Ners
How many aconomic development programme are deeped to be catalytic in creating an enabling enveronment to unlook key aconomic growth projects? What percentage of the projects have created sustainable bit security?	Palitiming PACA process NA
Does that municipality have any incentive plans in place to create an conductive anvironment for economic development? (Yeshb)	H+
Other Service de Itemy and communication is a Priormotion package handed to the new customer? (Yeshib.)	Ne
Does the manipiately have training or information secsions to informative community? (Yes/No)	Yes

OVERBERG DISTRICT MUMICIPALLITY
26 LONG STREET / PRIVATE BAG 422
56 LONG STREET / DRIVATE BAG 422



Directorate	Birectorate Directorate		(Papedile)	A LE				All plan	Mail Producement plan 2019/2020					60	10 10 10 10 10 10 10 10 10 10 10 10 10 1		A Company
Community Services	Led, Tourism, Resorts & EPWP	Plant and Equipment :	Purchase plant	2019/07/01	2019/07/01 [2019/11/130	15000,00 NA		₹	Oct-19 NA	<u> </u>	90,00 00 10 00 1	¥.	Ψ.	₹ Ž	· · · · · · · · · · · · · · · · · · ·		9
Community Services	1,000,000	Water Network Upgrade - Die Dam	Upgrade water network	2019/07/01	2019/07/01 2020/02/28	200000.00	Aug-19		Ą	ep-19	Sep-19		9 Nov-19	Nov-19	Dec-19	Feb-20	
Community Services		Upgrade Bungalows	Upgrade of Bungalows	2019/07/01	2019/07/01 2020/03/31	120000.00 NA	¥	Nov-19 NA		Nov-19	Nov-19				1	Mar-20	
Community Services	Lea, Tourism, Resorts &	Grease Trap	Purchase grease trap	2019/07/01	2019/07/01 2019/09/30	25000.00 NA		NA	Aug-19 NA	A	Ą	≸.	¥	¥	¥	Sep-19	750 880 00
	Emergency Services	Fire Station	Building of fire Station at Caledon 2019/07/01 2019/12/31	2019/07/01	2019/12/31	2900000.00	Jun-19 NA		Ą	Jul-19	Jul-19	9 Sep-19	9 Sep-19	Sep-19	Oct-19	Dec-19	
Community Services	Emergency Services	Rescue Equipment	Purchase resoue equipment	2019/07/01	2019/07/01 2020/04/30	500000.00	Oct-19 NA		NA AN	Nov-19	Nov-19		1	!		Apr-20	******************
Community Services	Emergency Services		Purchase Communication Communication System system	2019/07/01	2019/07/01 2020/01/31	1100000.00	Aul-19 NA		N N	Aug-19	Aug-19	0 Oct-19	9 Oct-19	Oct-19	Nov-19	Jan-20	
Corporate Services	Information Services	IT equipment	Purchase and upgrade of IT equipment	2019/07/01	2019/07/01 2020/03/31	300000.00	Sep-19 NA		¥	Oct-19	Oct-19	9 Dec-19	9 Dec-19	Dec-19	Jan-20	Mar-20	
Finance	Financial Services	Container for retired assets storage	Purchase container for retired assets	2019/07/01	2019/07/01 2019/11/30	30000.00 NA	NA A	Jun-19 NA	\$	Jul-19	Jul-19	,	1	1		Nov-19	
Finance	Financial Services	Office furniture and equipment	Purchase office equipment	2019/07/01	2020/03/31	35000.00 NA	NA A	Oct-19 NA	\$	Nov-19	Nov-19) Dec-19	9 Dec-19		Jan-20	Mar-20	
Community Services	Solid Waste	Solid Waste Karwyderskraal Karwyderskraal	Development of Kanwderskraal			00.00	:										Stronger

OVERBERG DISTRICT INUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
APPLIANCE BREDASDORP 7280

DIFFERENCE OF THE

2.7 MAY 2019

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BUDGET MTREF 2019/20 - 2021/2022

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7. Budget Schedules

Description	Ref	2015/16	2016/17	2017/18		Current Y	ear 2018/19		1	ledium Term F enditure Frame	
pasorphon	Kei	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									,		
REVENUE (TEMS:						· · · · · ·			1		
Property rates	6										
Total Property Rales					t Was not		14 mar (44)	9,075,000	77 54 5	1. 41.17	1000000
less Revenue Foregone (exemptions, reductions and		15 1 1 1 1					March Mile			1 while 14 or	1.0000
rebates and impermissable values in excess of								rai in	F 1		
section 17 of MPRA)			14.00 -			kitat ti <u>i</u>			N		
Net Property Rates		-	-	-	-		-	_	_	-	_
Service charges - electricity revenue	6										
Total Service charges - electricity revenue	"	449	254	7 15	₹galan i			27 17 10		pro estrografio	
less Revenue Foregone fin excess of 50 kwh per											
Indigent household per month)					5-1-55						
less Cost of Free Basis Services (50 kwh per		Alban Alban				LEWARE.	Debiling :		1,250,000	Patrick, J.	
20 PO 20 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	ĺĺ							1.15			14 (144)
indigent household per month) Net Service charges - electricity revenue		449	254	15			-				
· '		449	299	· · · · · · · · · · · · · · · ·	altini y Ta	.iniii.	[- 13 - 13 - 7	MI AWT.			· · · · · · · - •
ervice charges - water revenue	6					l] .				1
Total Service charges - water revenue							Li esta l	44,155		建筑电影	Defeate.
less Revenue Foregone, fin excess of 6 kilolitres per											
indigent household per month)			774					8.354			
less Cost of Free Basis Services (6 kilolitres per								5 h. 645.			
indigent household per month)	-			24497					- 1		
Net Service charges - water revenue		(14.21 <u>1</u> 7.41	::::::::::::::::::::::::::::::::::::::				-	-	-	11 13 1 - 1	v. 250 × 4 .
rvice charges - sanitation revenue	.					,					
Total Service charges - sanitation revenue	ļ	Karaja, jih	TOPPERE	52.72(135).13	\$5,45,5×75.	. 1.4 tg. Prix	at the same	kamaranan l	eregine in	hydrother l	haga za u ga
less Revenue Foregone, (in excess of free sanitation	ļ						YOUNG I		raut inter		145.ES.
service to indigent households)	ŀ					Lightig.		선생님이			
less Cost of Free Basis Services (free sanitation	- [Annichte.			1945 P.O.			
service to indigent households)											
Net Service charges - sanitation revenue	ŀ	120 No. 14 A		272 YES	<u> </u>		200, 020 - 3	grivari fili			
<u>-</u>		_	_	_	_	.	-	_	•	_	-
orvice charges - refuse revenue	6			L	L				L ., .,		
Total refuse removal revenue		100		200	0.004				-		<u> </u>
Total landfill revenue		1 947	- 548	60	9 921	3 107	3 107	3 107	10.723	11 366	12 048
less Revenue Foregone (in excess of one removal a	-	anturalla Nganasa Nganasa	48445				Harati.				144 (45)
week to Indigent households)	ĺ		100			BC H	His Kala			5.2016	1.150
less Cost of Free Basis Services (removed once a	- [
week to indigent households)	ŀ	***	77 Y 2 H		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	D 407		1.1=		". " . - "	_
Net Service charges - refuse revenue		1 947	548	60	9 921	3 107	3 107	3 107	10 723	11 366	12 048
her Revenue by source											
Administration Fees		8	112	75	48	48	48	48	48	50	53
Breakages and Losses Cash Surpluses	ı	3 2	2 B	10 25	1	1	1	1	2	2	
Cash Surpluses. Entrance Fees		247	347	25 288	- 355	355	355	355	1 217	1 230	244
Fire Services		5	1 100	2 500	3 794	3 794	3 794	3794	4 022	4 263	4 519
Inspection Fees	-	90	102	118	158	158	158	158	105	111	118
Cleaning and Removal Services	Į	2					1.64 2.4		100	100	100
Scrap -	1	48	1	2		40 KM	1	::::::::::::::::::::::::::::::::::::::			医电流型
Shared Services	1	341	487	531	1 198	1 198	1 198	1 198	538	570	605
Sundry Income	Ĭ	61	31	199	5	5	5	5	7	7 7	Z : : : : : 8
Camping Fees			20		3 863	3 863	3 863	3 B63	4 095	4 341	4 601
Tender Documents Training Fees	[322 8	20					Selection I			
insurance Receipts	Į,	143	579	409	-	24 17 1					
Public Contributions and Donations			3	- 0			Henry III				
Reversal of Impairments		- 19	14	/ 10	-146.1			- 1885 (E.)	- 1		
			Autority of the control of the contr	per entre de la contra		and the street of the street o	er enance for a 1	er tradition of the			
Actuarial Gains	3	5 256	1 975	5 429		1 000004.1	7 10 2 10 1 41	risk, 🗐 🕽	r; ::: <u>-</u> 1	a, en upar Erd	7 7 - 11 - 1

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

27 MAY 2019

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	L	2015/16	2016/17	2017/18		Current Y	ear 2018/19		ł	fedium Term F enditure Frame	
Description	Ref	Audited Outcome	Audited Outcome	Audited Cutcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit	Budget Year 2019/20	Budget Year +1 2020/21	Budget Yea +2 2021/22
R thousand									2010/20	1,2020,21	
EXPENDITURE ITEMS:							i				
Employee related costs											
Basic Salarles and Wages	2	63 037	56 460	62 278	74 601	69 625	69 625	69 625	70 436	73 600	78 010
Pension and UIF Contributions		8 394	8 861	9 727	11 256	10 857	10 857	10 857	11 827	12 576	13 33
Medical Aid Contributions	1	3 336	3 659	3 814	4 741	4 523	4 523	4 523	4 646	4 925	5 220
Overtime	1	2 225	2 226	2 455	1 783	1783	1 783	1783	1 908	2 022	2 14
Performance Bonus	1			1.0	144	144	144	144	288	304	32
Motor Vehicle Allowance	1	4 384	4 563	4 996	5 703	5 405	5 405	5 405	5 605	5 967	6 32
Cellphone Allow ance	1	180	317	378	424	474	474	474	484	500	
Housing Allow ances	1	701	670	645	724	697	697	697	1.00 (1.00)	1 1000 0000	53
	1	3 101	3 654	4 115	*		3	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	753	812	. 86
Other benefits and allowances	1			635	2 986	2 970	2 970	2 970	4 442	4 713	4 99
Payments in lieu of leave	1	423	728	Application of the control of the co	470	470	470	470	516	547	58
Long service awards	Ι.	344	361	349	296	296	296	296	378	401	42
Post-refirement benefit obligations	4	1 524	1 694	1 522	2 424	833	833	833	1 918	2 077	2 25
sub-total	5	77 648	83 193	91 113	105 553	98 078	98 078	98 078	103 201	108 445	115 00
Less: Employees costs capitalised to PPE	1			1.T-11 / 2: 12:	umana ≟	-	-	55 4		- I	e de grafia 🐱
Total Employee related costs	1	77 648	83 193	91 113	105 553	98 078	98 078	98 078	103 201	108 445	115 00
Cantributions recognized - conital						ĺ					
Contributions recognised - capital	1		الم بيشرويي	100,000					J		
List contributions by contract	1	Michigan I			D. Attac			1000	3407317 CH		0,000
				1375 . 15			Arriberal I				. Marie a
Baltan (Karadara) Panada Tiranga (Kalara Kalara Kara			15,355,64.				4 54 (4)		400 H.V.	l tyrif ey	
		3.5 (4-5)	15516.4		1.00				\$45 To 144		27.2.2
waterta gerlyjatang tabara.			N. 145		latin ta		FOL MAL.	véstarita.			
					. : A 5783		1939/1991	e joint part	1000		
Total Contributions recognised - capital			_	-		-	-	-		-	
December 9											
Depreciation & asset impairment					0.454						
Depreciation of Property, Plant & Equipment	1	2 747	3 254	3 669	3 101	3 576	3 576	3 576	3 576	3 576	3 576
Lease amortisation		400 B 7.		ijuş,ij≢ l			항상 작업병	7.77	100		
Capital asset impairment	1	14.5 187 😁		25	750 S =	A. Jarget 🗗	21 THE -	類形の主		la dina din a d	
Depreciation resulting from revaluation of PPE	10	1 (1 k) -	-1,			44.4504		100 - 1			1. 1
Total Depreciation & asset impairment	1	2 747	3 254	3 695	3 101	3 576	3 576	3 576	3 576	3 576	3 576
Bulk purchases										•	
Electricity Bulk Purchases		Lorso certa	49.85.686 <u>.</u>	est semestic	Walgrany.	grander of the	5 60 000	1 1	. ngCimSi <u>a</u> h	1 4	1020125-00
							1.54.5	30.2	MAD.	Mind	149 (F)
Water Bulk Purchases	1	1 4.1 . Th., - , 1	0.73.00	77,2 °	Par-			-			*** ** . * =
Total bulk purchases	١,١		-	_	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		17	120	120	_	480	480	480	380	403	427
							1			l	
Non-cash transfers and grants	١		_	-	_	**		-		-	-
Total transfers and grants	1	17	120	120	-	480	480	480	380	403	427
Contracted services											
Accounting, Business and Financial Management		3 758	3 647	2 208	2 137	1.814	1 814	-: 7, 1 814	- 1151	917	964
Air Pollution					24	10	10	.10	10	25	27
Audit Committee		103	128	171	160	160	160	160	168	178	189
Burial Services		30	32	34	66	66	- 68	- 66	40	74	79
Contractors - Maintenance of Buildings and Facilities	1	805	536	428	798	696	696	696	1 328	1 408	1 492
Contractors - Maintenance of Equipment]	827	833	1 997	2 881	2 368	2 368	2 368	2 544	2 696	2 858
Contractors - Maintenance of Unspecified Assets	1	2 305	2 112	2 161	1 774		2 170			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A STATE OF THE STA
- Editing and Translating		2 303 21	44	2 101	1.7.19 1.7.19	2 170	2.170	2 170	2 488	2 640	2 798
		669		400	5.00		0.007	0.000			
Fire Services			596	1 948	2 299	2 007	2 007	2 007	2 100	2 226	2 360
Human Resources		BB	230	332	378	378	378	378	378	400	424
IT Services	1		. 114 / 47.	电通机 置	TY TO SEE	125	125	125	125	133	141
Laboratory Services	l I	265	263	260	544	408	408	408	465	754	799
Landfili site operational & maintenance		1 947	548	569	4 350	1 255	1 255	1 255	4 028	4 270	4 526
Legal Cost	l l	237	642	923	314	354	354	354	386	. 411	436
Occupational Health and Safety		2	. 3	53	40	40	40	40	40	53	TAR. 56
Olher		118	362	459	197	468	468	468	559	604	640
Project Management		1 663	2 349	1 880	2 649	3 012	3 012	3 012	2 807	2 975	3 154
Security Services		19	470	1 091	1 089	1 769	1 789	1 789	1 826	2 148	2 277
External Computer Services		r	7 (4 (4 Z			7. L	,		400	424	449
Poliution Control		b	.	光热外型	- Maria (1884)	, _ l	-	*	100	100	100
Landfill Surveys and Monitoring								kirku 121	58	62	65
		Harrista I	1730251031		$A \cong A \mathbb{Z}$		Hay ta Pil			٠,	- 10 h
		\$4443 3			16/4.ACI		2000		grider Sill	Jakit of A	1538.55
		Light en H	Kalub			Jan Jan		A. A.	Maria da A	Marija i d	
			连编步		表類學學						
		stre chaf	arjantin 1985an	**** \$755 .	3 (4.7907.)	e stydfe di	19 (0.4)		german.	rather Mil	<u>i i parti a</u>
SUD-total	1	12 857	12 793	14 517	19 699	17 118	17 11B	17 118	20 994	22 498	23 834
Allocations to organs of state:						i					
Electricity		wintelette, 🖠	4次586年1		利用を引		4 6 N 1	Market 1	1500 BH-		31 3 5 -
tel e	, 1		45 5 (2)	::::::::::::::::::::::::		4 1 7 2	* (100	
Water									and finder of the control of	and the second second	
water Sanilaton			- 1	##9-7	355 V. 4	gaj Lado 💷 🛘	1949-484	19.000		5000 -	
			1		35 7.4 m またと						

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

27 MAY 2019

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Description		2015/16	2016/17	2017/18		Current Y	ear 2018/19		i .	Revenue & work	
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year . +1 2020/21	Budget Yea +2 2021/22
R thousand											
Other Expenditure By Type		}									ĺ
Collection costs		KINTERA T		5 .540.03 Ep			* 155/1994 .	74(0)5÷			
Contributions to 'other' provisions					Milita E	7 (3.11)			7		7
Consultant fees	1	folik (M. 78)			7 4454				/	7 -	
Audit fees	l	2 380	2 094	2 535	2 707	2 707	2 707	2 707	2 900	3 074	3 258
General expenses	3	498	221	113	554	560	560	560	179	190	201
Advertising, Publicity and Marketing		154	247	440	453	484	484	484	626	756	802
Bank Charges, Facility and Card Fees		94	110	119	105	105	105	105	110	127	134
Blades		749 : 1		-		Z =	7	7. History			
Catering and Refreshments		104	176	7 -	7	7	7 and the l	700 an #1	7	3	3
Calering Services		- 1		-	7	0	0	0	25	27	28
Cleaning materials		146	65	7 -		7 i i i i -	7	7.00 E E	2		7 2
Deeds		7	7 Hard-	-	7	2	2	2	2	4 444 4 4 5 4 4 4	7 2
Enlertainment - Mayor		2	7 77	38	69	58	58	7	50	7 53	56
Equipment Rental		1 579	500	3 434	1 532	5 223	5 223	5 223	7 000	7 420	7 865
Food Parcels	l	Table 1									45 48
Freight Services		18	96	78	70	120	120	120	120	127	135
Fuel Cost	ĺ	694	893				98.5%. 7		5-5-5-5		
Hire Charges			Barta Ta	271	10	# # # T	7		65	69	. 73
Insurance		433	506	6B3	556	B20	820	820	B50	901	955
Management Fee	ŀ	7	7	8							iga, iita ii ∃i
Materials and Small Tools	ŀ		45.00				-	-	19:11:47	, is the .= 1	
Membership Fees		778	877	1 169	60B	955	955	955	1 432	1 518	1 609
Motor Vehicle Licence and Registrations		- 42	35	- 89	54	69	69		88	94	99
Municipal services		4 856	4 919	6 871	5 585	5 937	5 937	5 937	6 326	6 706	7 108
Office rental		- 143	262	351	627	429	429	429	464	492	521
Oil and Tyres		1 331	1 549			世界学 生衰	-	# - # - # - # - # - # - # - # - # - # -	15	16	17
Parrafin Oil		142	[강합환율]	# 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. T	-	100 ty.#	-		
Printing, Publications and Stationery		19	394	252	318	400	400	400	268	311	330
Refreshments			-			5.00	1 1 1 1 T				10 A
Resettlement Cost			3		110	95	95	95	40	69	73
Safety clothes	[200	563	791	662	712	712	712	704	767	813
Skills development levy		642	774	845	987	987	987	987	786	833	883
Software Licences		X 1 - 1		640				温州市 亚士士	650	689	730
Telephone and Postage		1 718	1 470	1 662	1 011	995	995	995	1 863	1 975	2 094
Training and Workshops		350	380	668	401	485	485	485	288	397	421
Travel and subsistence		354	329	398	576	580	580	580	505	535	567
Actuarial Losses		120		75	200	200	200	200	200	212	225
Stock Adjustments		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2	0		Salta at Att.		390(302)	-		
Workmens Compensation		· in the street is	45 5 7 7 2		622	622	622	622	1. E		
		Particle		fynddi				ting (to	. 2004		1500000
	l	Alta April 1					May Marile				
	ľ										
	l			1.049947 E1.0		KYATAN 3				11 71 7	
	l		\$ \$18 E.S.		Sarriot.	Paris de la composición della composición della	3 65 36.	· 1945年			-84/85/8 G
Jungia 4014 (1907) 441 (1918) 436 (497) 431 (3		attenije.	(m) 1.25 (%-		5475 H.J.		er til syerig	4, 5, 55	Lagina (Mail		
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		2#34T.C.S	MEREL ST								431-1-1
					Palight Tile	成成性。	454 wi_i	150 33			
						 The state of the s	Landa de la companya de la companya de la companya de la companya de la companya de la companya de la companya		Parkit of a	8. A. Y. A. A.	11
					MARKE	1:32 THE 2	The same of the Same				
											1974 110
Total 'Other' Expenditure	1	16 805	16 547	21 528	17 816	22 554	22 551	22 551	25 560	27 363	29 004
Total 'Other' Expenditure Repairs and Maintenance		16 805	16 547		17 816	22 551	22 551	22 551	25 560	27 363	29 004
Repairs and Maintenance	1 8			21 528						L	
Repairs and Maintenance Employse related costs		16 805 28 228	16 547 29 848		38 835	31 978	31 978	31 978	26 813	28 422	30 127
Repairs and Maintenance Employ ee related costs Ofter materials		28 228	29 848	21 528 29 622	38 835 41,832	31 978 47 028	31 978 47 028	31 978 47 028	26 B13	28 422 53 429	30 127 56 635
Repairs and Maintenance Employse related costs				21 528	38 835	31 978	31 978	31 978	26 B13	28 422	30 127 56 635

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

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

	l	Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Total
Description	Ref	Municipal Manager	Management Services	Corporate Services	Finance	Community Services	
R thousand	1						
Revenue By Source							
Property rates							-
Service charges - electricity revenue					7 ·		-
Service charges - water revenue					Kanaati		-
Service charges - sanitation revenue		7					-
Service charges - refuse revenue	ļ		7		7:30	10 723	10 723
Rental of facilities and equipment		7	7	7 24		12 001	12 024
Interest earned - external investments					2 500		2 500
Interest earned - outstanding debtors		7				100	100
Dividends received							_
Fines, penalties and forfeits							-
Licences and permits						300	300
Agency services		9 581					9 581
Other revenue		538			55	8 541	9 134
Transfers and subsidies					76 343	93 080	169 423
Gains on disposal of PPE		5 100	-				5 10
Total Revenue (excluding capital transfers and	con	15 220	-	24	78 898	124 745	218 88
Expenditure By Type							
Employ ee related costs	1	6 294	336725	6 596	11 364	78 947	103 20
Remuneration of councillors	1	6 607					6 60
Debt impairment							_
Depreciation & asset impairment		34		137	933	2 472	3 57
Finance charges			7 - 5 - 5 - 5	7	3 681	5 477	9 16
Bulk purchases							_
Other materials		7 32		352	86	52 461	52 93°
Contracted services		605	73.23.3	2 776	3 662	13 950	20 99
Transfers and subsidies				7	380	7 10 10 4	38
Other ex penditure		1 991		1 752	4 415	17 402	25 56
Loss on disposal of PPE							_
Total Expenditure		15 563	_	11 620	24 521	170 708	222 41
Surplus/(Deficit)		(344)		(11 596)	54 376	(45 963)	(3 52
Hanslers and subsidies - capital (monetally		romaniai	k wa waral	7,510,010,010			•
allocations) (National / Provincial and District)			-		1 100		1 100
Transfers and subsidies - capital (monetary							
allocations) (National / Provincial Departmental							
Agencies, Households, Non-profit Institutions,						Line ko stabatika 2. Nasuasi stari Petit	
Private Enterprises, Public Corporatons, Higher							
Educational Institutions)							
Transfers and subsidies - capital (in-kind - all)							-
Surplus/(Deficit) after capital transfers &		(344)	n tet den jagende	(11 596)	55 476	(45 963)	(2 427
Anthimothaciani airei achimi gunaicia a	1	(344)		(1. 000)	1 00 470	1 (20 230)	(~ TZ)

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22

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	DC3 Overberg -	Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'	
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DC3 Overberg - Supporting Table SA3 Su		2015/16	2016/17	2017/18		Current Yo	ear 2018/19	•	ŀ	ledium Term F enditure Frame	
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand ASSETS											
Call investment deposits Call deposits Other current investments Total Call investment deposits	2										
Consumer debtors Consumer debtors Less: Provision for debt impairment Total Consumer debtors	2	1 726 (285) 1 440	1 249 (137) 1 111	2 151 (119) 2 032	1 249 (137)	1 401 (119)		1 401 (119) 1 282	1 401 (119) 1 282	1 401 (119) 1 282	1 401 (119) 1 282
Debt Impairment provision Balance at the beginning of the year Contributions to the provision Bad debts written off		477 82 (274)	285 110 (258)	7 137 15 (33)	137	119	119	119	7 119 119	119	7 119 119
Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. inance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE)	3	285 61 396 3 037 24 389 40 044	65 907 4 427 26 637 43 695	71 189 71 189 4 427 29 859 45 756	137 106 479 4 739 32 677 78 541	119- 103 058 4 427 33 353 74 131	11 0 103 058 4 427 33 353 74 131	119 103 058 4 427 33 353 74 131	119 114 411 4 427 36 848 81 990	119 118 117 118 427 40 342 82 202	119 122 047 4 427 43 636 82 638
LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current tlabilities - Borrowing		- 528 528	1 206 1 206	2 556 2 556	3 248 3 248	2 872 2 872	2 872 2 872	2 872 2 872	2 949 2 949	3 296 3 296	3 684 3 684
Trade and other payables Trade Payables Other creditors Unspent conditional transfers VAT Total Trade and other payables	5	553 7 1 714 11 821 - 14 087	1 238 1 836 8 970 -	2 640 2 181 12 905 - 17 725	993 1 836 7 301 -	1 475 2 181 10 794	7 1 475 7 2 181 10 794 — 14 450	1 475 2 181 10 794 14 450	1 475 2 161 10 794 14 450	1 475 2 181 10 794	1 475 2 181 10 794
Non current liabilities - Borrowing Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing	4	473 2 115 2 588	297 2 518 2 815	104 154 258	25 135 25 135	25 161 - 25 161	25 161 	25 161 - 25 161	22 211 22 211	18 916 18 916	15 232 - 15 232
Provisions - non-current Refirement benefits List other major provision items Refuse landfill site rehabilitation		57.264 19.508	.58 982 20 764	57 649 21 331	65 434 24 409	62 817 23 496	62 817 23 496	62 817 23 496	68 448 25 881	74 583 7- 28 508	81 269 31 402
Other Total Provisions - non-current		76 772	79 745	78 980	89 843	86 313	86 313	86 313	94 329	103 092	112 671
CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) Appropriations to Reserves		13 261 213 13 474 4 474	17 948 17 948 (2 557)	15 391 15 391 (1 470)	6 927 6 927 1 610	13 920 13 920 432	13 920 13 920 432	13 920 13 920 432	14 353 14 353 (2 427)	7 11 926 11 926 (9 805)	2 121 2 121 (11 818)
Transfers from Reservies Depreciation offsels Other adjustments Accumulated Surplus/(Deficit)	1	17 948	- - 15 391	13 920	8 537	14 353	14 353	14 353	11 926	2 121	(9 697)
Reserves Housing Development Fund Capital replacement Self-insurance Other reserves											
Revaluation Total Reserves TOTAL COMMUNITY WEALTH/EQUITY	2	- 17 948		13 920	- 8 537	- 14 353	- 14 353	- 14 353	11 926	- 2 121	- (9 697)

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DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strat	eglc objectives and budget (revenue)
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Strategic Objective	Goal Code	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018	8/19		levenue & work		
			110.	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22
A	To ensure good governance	A		10 453	B 605	11 402	13 074	13 817	13 817	15 220	10 727	11 370
Community Participation	practices by providing a	.5-y			alia Yak			3.122.134		Ewis Valla		3 644
	democratic and pro-active	- 3		10.00	18. HE 31.			<u> Çavor 1,71,5</u>			N 5. 44	
	accountable government and	747				17527944						
The second of th	ensuring community					2022		W. 41. S. S.			19 E 15 A	
	participation through existing	74.								随着特許		
	IDP structures											
Basic Services and	To ensure health and safely of	В		76 325	71 469	86 790	94 767	90 952	90 952	103 003	108 986	115 519
nfastructure :	all in the Overberg District									We else.	75年6年	
	through the provision of								100			
	efficient basic services and	100		. 12, 19,							的情望	
	infrastructure in terms of		•	75.75 (4.2)			1.5	rak, yatas l				
dia militaria I	disaster management,			1.54 6.			14 6 64					Jok Polit
	Municipal Health,	400			* ** * * * *						THE	(3.3), V
	Environmental Management				1.5			Verior (Signal)			4) 535cm24 r	guilleni.
	and Roads	. 4 114					10.4				MATERIAL SECTION	
Local Economic Development	To promote Local economio	C		12 726	13 531	15 843	15 391	16 516	16 516	17 658	17 400	18 444
	development by supporting	**				. N. 199	arange l			9749 P.		
	initiatives in the District for the						45000					
	dev elopment of a sustainable			Line 1	1.51			1377	estápi.			
	economy.								May Web	2545 (t t t		
Financial Viability	To attain and maintain financial	D		64 447	65 762	72 897	80 260	83 027	B3 027	84 081	88 544	92 471
	viability and sustainability by				1.5							
	executing accounting services	TAN TAN	l				Harai (20)					5.750.45
	in accordance with National						121-11-11-11-11-11-11-11-11-11-11-11-11-					
	Policy and guidelines				Assipilate	145. gal						
		7.4										11256
Municipal Transformation &	To ensure Municipal	E		20	48	28	24	24	24	24	- 25	26
Institutional Development	Transformation & Institutional											
SOUTH THE MARKS OF THE SECOND	Development by creating a				W. Nobel			MAKH		W. III		
	staff structure that would		ĺ	till till i			144 A.M.					
	adhere to the pronciples of			Grand Seri			l de la Mill		Had-lone:		STATE.	janak je
2.17 ** and a ** affile to the affile of Local English	employment equity and	M.			Garage.							2.32.00
No. 1 . No. 1 at 1 at 1 . I at 1 Ave 1 at 1	promote skills development					ar (数4) s					10000	ration 9
Allocations to other prioritie	98	·i	2	40.00	ww.	1. 2. 1.1	a (1 1)		IV MED	er gegriff (e. e. e.	et auc	Olivery of
	pital transfers and contributi		1	163 971	159 414	186 960	203 515	204 336	204 336	219 986	225 681	237 831

References

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

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018	3/19		ledium Term R nditure Frame	
		ŀ		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand				Cutcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22
Good governance and	To ensure good governance	A		13777	14 341	14 971	15 405	14 988	14 988	15 563	16 484	17 471
Community Participation	practices by providing a					400						K. Wet.
	democratic and pro-active											
Basic Services and	To ensure health and safety of	В		87 173	84 059	98 667	108 645	10B 435	108 435	119 813	127 670	135 389
Infrastructure	all in the Overberg District	1300					N N H					
	through the provision of											
Local Economic Development	To promote Local economic	С		13 295	13 452	17 574	15 220	17 848	17 848	18 820	19 325	20 416
	development by supporting	70.0 VIV. 10.5 VIV. 10.7 Sec								0 1444.1344 8 15.8514		
	initiatives in the District for the	[0.11-										
Financial Viability	To atlain and maintain financial	D		38 456	43 074	47 501	49 974	50 329	50 329	53 880	56 810	60 271
	viability and sustainability by	407			7 Tauri	1-21-6						
	executing accounting services								on (Mile)			4.5.
Municipal Transformation &	To ensure Municipal	E.		6 797	7 046	9.717	12 662	12 302	12 302	14 337	15 198	15 102
Institutional Development	Transformation & Institutional									10.000	1111111	
	Development by orealing a					a conversa						
Allocations to other prioritie	es	4		• :			1911	44.55	1		1 1	11.54.64
Total Expenditure			1	159 498	161 971	188 43D	201 905	203 904	203 904	222 412	235 487	249 649

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22

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

Strategic Objective	Goal	Goal Code		2015/16	2016/17	2017/18	Си	rrent Year 2018	1/19	E .	ledium Term F enditure Frame	
		l	""	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22
Good governance and	To ensure good governance	Α.		- 20	. 3	36	72		12	arazansa 🛨	defenda E	
Community Participation	practices by providing a									10.00		
	democratic and pro-active	13.5										
Basio Services and	To ensure health and safety of	B		1 153	3 798	4 156	30 905	29 578	29 578	10 628	2 841	3 125
Infrastructure	all In the Overberg District					7.7		255,0	20070	10 020	2071	3 (2)
	through the provision of											
Local Economic Development	To promote Local economic	С		2 271	276	265	1 175	1 575	1 575	360	530	470
	development by supporting	7.5										
	initiatives in the District for the									1 - 1 200		
Financial Viability	To attain and maintain financial	D		105	2 705	779	310	74	74	65	35	35
	v lability and sustainability by				Tay Mile		19.00					Markette.
	ex eculing accounting services											
Municipal Transformation &	To ensure Municipal	E		. 28		95	279	630	630	300	300	300
Institutional Development	Transformation & Institutional				+ 11.5	4 H 1 M				7.70.77.73		
	Development by creating a						N WE'S					
Allocations to other prioriti	es		3				100000000000000000000000000000000000000	3 199 1	45.11 No. 7.11	W. 14		
Total Capital Expenditure			1	3 576	6 782	5 332	32 741	31 869	31 869	11 353	3 706	3 930

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מפות פסווים חושונים ופתיב פטר ושבפפתו במחום ליהווסווים וכם חושביו אפין פרואפפ	medauleanie pellollik	alice objecti	463			_		i colored	* 6	•
Description	Init of measurement	2015/16	2016/17	2017/18	D C	Current Year 2018/19	8119	2019/20 M Expe	2019/20 Medium Term Revenue & Expenditure Framework	evenue &
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
The state of the s		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	17/020/21	7Z/1Z0Z Z+
	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の									
Executive										
People from employment equity target	Nitmber of neonle									
Evecutive Support								- 12		
Internal Andit										
Develor a Risk-based Audit Dian (RRAD) for	Annual RRAD developed					*		•	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
2020/2021 financial vear and table to the Audit	and tabled to the Audit									
and Performance Andit Committee hv. Tune 2020	202 - 1				2000 2000 2000 2000 2000 2000 2000 200					
Execute audit projects in terms of the Risk Base	ľ			8 1	14	14 0	14	14	14	-14
Audit Plan (RBAP)	1,1,2									
IDP & Communication										
Facilitate IDP awareness campaigns	Number of IDP			2	2	2	2	2	2	1211
《京教》,是我们的一种,我们也是我们的一个人,就是我们的一种,我们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们们	awareness campaigns									
	facilitated per annum									
Publishing of External Newsletters bi-annually to	Number of external	2	2	2	2	2	2	2	2	2
Stakeholders	new sletters published per									
	annum 🖖 🗀									
∵ Performance & Risk Management							STATE OF THE STATE OF			
Prepare Top Lay er SDBIP for approval by	Top Layer SDBIP	7	1	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \					No.	1
May or within 28 days after the adoption of	submitted to May or for									
2020/2021 budget	арргом ав									
Review annually the Top Layer SDBIP to inform	SDBIP reviewed by				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1			-	
Council should a revised Top Layer SDBIP be	7.39.3									
necessary										
Shared Services										
Vote 2- Management Services										
Vote 3 -: Corporate Services										
Record Management										
Human Resources								- 1		
Coordinate health & safety evacuation drills at	Number of drills			. 2	2	2	2	2	2	2
ODM workstations by 30 June 2020	coordinated per annum						1945 1945 1945 1945 1945			
Percentage of Municipal budget actually spend	% of budget spent on the		0.23%	0.35%	0.20%	0.20%	0.20%	0.13%		
on the implementation of the Workplace Skills	WSP per annum (Actual							ile Strik Strik Strik Strik		
Plan by 30 June 2020 (Reg)	spent on Training/Total									
	(edpng									
Corporate Support									. in	
Committee, Records & Councillor Support										
		100000000000000000000000000000000000000				a relative design and a second				

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DC3 Overberg - Supporting Table SA7	ble SA7 Measureable performance objectives	ince objectiv	/es					600		3,00
December	In the most seem and	2015/16	2016/17	2017/18	C.	Current Year 2018/19	1/19	2019/20 M Expe	2019/20 Medium Term Revenue & Expenditure Framework	evenue & vork
londinean	Ollit of the asul effeth.	Audited	- Audited Outcome	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 4 Finance									File Manager	A. C. Parish and S. M.
Exacutive							Ä,			
Measured financial y lability in terms of the	% the minicipality was	38 50%	18 43%	14 24%	30.00%	30 DO%	30 ON	30 00%	30 00%	30 00%
municipality's ability to meet its service debt	able to meet it's Debt	A. P. D	9/00	e t	e. Onno	BC0000	8,000 8,000	9000	B(20,000)	800.00 00.00
Obligators by 30 some 2020 (Debt coverage)	operating revenue									
	received - operating									
Measured financial y lability in terms of the	Number of days Cash	23.66	72.73	72.70	99	9	8	40	40	40
	were available to cover	句:								
expenditure by 30 June 2020 (Cost coverage)	fix ed operating	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1								
(Reg)	ex penditure ((All									
	avaliable cash at a									
	particular time +									
Measured financial viability in terms of	% Outstanding service	1.80%	8.24%	11.75%	%00'6	9.00%	8'00%	10.00%	10.00%	10.00%
percentage outstanding service debtors by 30	debtors per annum (Total	Ya Ya								
June 2020 (Service Debtors) (Reg)	outstanding service									
	debtors/annual rev enue									
	recelved for services)									
Report on Percentage Capital budget actually	% of capital budget	89,64%	88.00%	119.29%	82.00%	95.00%	95.00%	95.00%	95.00%	35.00%
spend on capital projects by 30 June 2020	actually spent on capital									
(Reg)	projects for the annum									
	(Actual spent on capital number to (Total capital							672 673 673 673 673 673		
Financial Support										
Complie and submit Annual Financial	Annual Financial							•	7	
Statements to the Auditor-General by 31 August	Statements submitted to									
2019	the Auditor-General									
Revenue appears and appears					determine the			r Age Made and		
Expenditura			- C. C. C. C. C. C. C. C. C. C. C. C. C.		50 70 70 70 70 70 70 71		Ā		F. Sections	
Supply Chain Management										
Report bi-annually to Council on the	Number of reports			7	2	2	2	2	2	2
performance of service providers for quotations and tenders above R30000	submitted to Council per annum	50-10 17-15 18-15								
Coordinate and facilitate two SCM/LED Open	Number of SCM/LED			2	2	2	2	2	2	2
days by 30 June 2020	open day's coordinated									
	ariu raciirtateu per altifutil				•	- 180409E	The second second second			
Invite service providers to register on the suppliers database by 30 June 2020	invitation placed in local media									
Line in the second seco					1					



Vote 5 - Community Services									1000 1000 1000 1000 1000 1000 1000 100	
Executive										
Community Services Support										
Municipal Health in the second second					· 医克洛克氏					
Take domestic drinking water samples in bowns and communities to monitor water quality (SAN	Number of samples laken per annum	510	474	543	480	480	480	400	300	300
Take food samples to monitor the quality of Food ito the FCD Act and legislative requirements	Number of samples taken per annum	352	386	988	400	400	400	400	400	400
Inspect waste management sites wit generators and couriers of medical waste according to Municipal Health By Law. of Council	Number of siles inspected per annum	132	132	23	120	720	120	120	120	120
Take water sample at Sewerage Final Outflow to monitor water quality (SAN 241 as amended)	Number of samples taken per annum	125	130	77.	160	160	160	160	160	(60
Inspect Food Premises according to Regulation Number of food Premises R.962 inspected per annum	Number of food Premises inspected per annum	1554	1487	1682	1560	1560	1560	1560	1560	1560
Inspect creches and issue an health certificate according the Municipal Health By-law	Number of creches inspected per annum							160	160	160
Comprehensive Health										
🌕 Environmental Management 🕒 🖭										
Report quarienty to the Community. Services Portfolio Committee on the activities of the Municipal Coastal Committee	Number of reports submitted per annum		3	7	1	7	1	1	4	1
Create temporary job opportunities frvough the alien v egetation clearing initiatives by 30 June 2020	Number of job opportunities created per annum			7	15	9	9,	20		

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4

Solid Waste Community Profition Outcome	2015/16		2015/16	2016/17	2017/18	Cur	Current Year 2018/19	3/19	2019/20 N Expe	2019/20 Medium Term Revenue Expenditure Framework	evenue & work
Report submited to the 1	Description	Our or measurement.	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20		Budget Year +2 2021/22
Report submitted by the 1	Solid Waste										
Community Portolo Number of reports	Report annually to the Community Portfolio	Report submitted to the									
Number of reports	Committee on the outcome of Karwyderskraal	Community Portfolio									
Number of reports	Landfill site adherence to the permit conditions	Committee									
Number of reports Number of reports Number of resource	by June 2020										
Submitted per annum	Report quarterly to the Community Portfolio	Number of reports	4	3	4	7	7	4	4	4	7 5 5
Revised Disaster	Committee on the activities of the Regional	submitted per annum									
Namagement Plan blood	Waste Forum										
Management Plan tabled 1	Emergency Services										
Management Plan tabled	Table the revised Disaster Risk Management	Revised Disaster							\		
Properties	Plan to Council by 30 June 2020	Management Plan tabled									
Revised Disaster 1		to Council									
Management Framework Management Framework 1	Table to Council the revised Disaster	Revised Disaster			.						
Pabled to Council 1	Management Framework by 30 June 2020	Management Framework									
Pect Revised Safer 1		tabled to Council									
Price Propect Plan	Revised annually the Safer Communities Project				7 (4) (4)	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					
Rev ised Festive and	Plan and tabled to Community Services Portfolio	Community Project Plan									
Season Readiness plan	Committee	pelgat									
Season Readiness plan	Present annually the Revised Festive and Fire	1			\ \frac{1}{2}						
Prire Station constructed	Season Readiness Plan to the DCF Tech	Season Readiness plan									
Fire Station constructed		peseuled									
Number of drought and 4	Construction of a Fire Station at Caledon by	Fire Station constructed					0	0			
Number of drought and water security reports 4 <th>June 2020</th> <th></th>	June 2020										
If it is management sessions water security, reports If it is management sessions Number of sessions 8 8 8 8 in the Overberg by June 2020 facilitated per annum AVERBERG DISTRICT MUNICIPALITY	Report quarterly to the DCF Tech on drought	Number of drought and			7.71 7.21 7.72 7.73	4	7	7	4	7.	7
Number of sessions 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	and water security	water security reports									
lacilitated per annum AVERBERG DISTRI	Facilitate integrated fire management sessions	Number of sessions				8	8	8	8	8	80
	with land owners in the Overberg by June 2020	9,53			OVERBE	87	TRIBLE	A.117			
						ONTO TABLETY 1 ASS	7 22 23				

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LED, Tourism, Resorts & EPWP										
Develop and table a RED and Tourism implementation plan to the Community Portfolio Committee	Number of implementation plans developed and tabled per									
Report progress of planned deliverables in the District RED & Strategy to the Community Portfolio Committee	Number of progress reports submitted per annum							T	2	2
Create temporary, job opportunities through the municipality's EPWP programme by 30 June	Number of temporary created during the			543	450	450	450	194		
Develop Cape Overberg Brochure	Cape Overberg Brochure									
Establish a District Social Development stakeholders structure by June 2020	District Social Dev elopment Forum							T		
Roads										
Upgrade of roads to permanent surface	Number of kilometers road upgraded per		5.02	3.32	3.72	3.72	3.72	4.05		
راكات المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية ا	Number of kilometers	45.23	34.84	50.22	52.67	40.86	40.86	33.29		
Kilometers of gravel roads to be bladed	Number of kilometers roads bladed per annum	5948.63	6284.38	6242.50	0009	0009	0009	6400	0009	0009
Submit annually a business plan for provincial roads budget allocation to Dept of Transport and Public Works	Annual business plan submitted			7	7					N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

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DC3 Overberg - Supporting Table SA8	Performance indicators and benc	hmarks		T	1		TELLI	125 425	AA com		
M	B	2015/16	2016/17	2017/18		Current Y	ear 2016/190	godm. Godm.	71 2019120 H	edilidatikar Jakaratak	₩28°42 ФФт.о
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			Budget Year +1 2020/21	ł
Borrowing Management											
Credit Raing		1255		hazata	for each			divide:]	
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	4.8%	5.5%	4.9%	3.8%	4.8%	4.8%	4.8%	5.4%	5.5%	5.6%
Ouplas Officiges & Operating Experiorate	Expenditure	1.0%	0.0%	1.079	0.0%	1.00	1,070	4.0%	3.18	J.U.D	0.070
Capital Charges to Own Revenue	Finance charges & Repayment of	22.7%	30.4%	23.3%	17.4%	25.9%	25,9%	25.9%	24.3%	27.40	20.004
Capital Charges in Own Revenue	borrowing /Own Revenue	22.170	30.470	20.0%	17,470	20.5%	20,770	20.9%	24.0%	27,4%	28.2%
Danish die die editore in audit en audit en	1 *	8.00	0.00	0.00	00.00	400.00	100.50	400 004	0.00	0.011	
Borrowed funding of 'own' capital expenditure	1 ' ' '	0.0%	0.0%	0.0%	86.3%	102.6%	102.6%	102.6%	0.0%	0.0%	0.0%
1-1-1	transfers and grants and contributions] .				4					
afety of Capital	 T D C+ A	0.007	0.00/	0.00		0.007		0.04			
Gearing	Long Term Borrowing/ Funds &	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Reserves	1					Į				
iquidity										·	
Current Ratio	Current assets/current liabilities	1.7	1.7	1.3	1.3	1.5	1.5	1.5	1.3	1.2	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90	1.7	1.7	1.3	1.3	1.5	1.5	1.5	1.3	1.2	1.0
	day s/current liabilities								,	ļ	
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	1.4	1.2	1.0	1.4	1.4	1.4	1.2	1.0	0.8
Revenue Management				1				;			
Annual Debtors Collection Rate (Payment	Last 12 Mhs Receipts/Last 12 Mhs		101.7%	100.1%	97.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Level %)	Billing			l	1	İ					
Current Debiors Collection Rate (Cash		101.7%	100.1%	97.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
receipts % of Ratepayer & Other revenue)				İ							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual	28.2%	21.4%	17.3%	16.6%	15,7%	15.7%	15.7%	14.4%	14.1%	13.4%
	Revenue				ŀ						
Longstanding Debtors Recovered	Debtors > 12 Mins Recovered/Total		Maritin.								
	Debtors > 12 Months Old										rade in 4512 Pagricino
reditors Management									or a responsi	1.000 at 1.000 a	1 1
Creditors System Efficiency	% of Creditors Paid Within Terms			A. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.				141091		3.444	
	(within MFMA's 65(e))		TENIO.		7112 V						TZN:S
Creditors to Cash and Investments		2.5%	3.8%	7.2%	3.9%	3.7%	3.7%	3.7%	4.2%	4.6%	5.5%
				The Market of the Control of the Con							Part fil
ther Indicators	T . 134 1	d . o twi siya	tron to no	Maria di Art	3430.2.11	a et eja er i	. 5 15.50	pulpo an	dra stake	g nemgang sersas ang	terrapier con
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)		hali, No.			galeni		Najale:	utili i		1,000,000,000
Electricity Distribution Losses (2)	, ,	pag.	i inte		all the					1275	
menanth permonal rosses (r)	% Volume (units purchased and	New Year Alle								NAME	1465
	generated less units sold)/units										
	purchased and generaled			Avdu U							
	Total Volume Losses (kt)			ration (C) ration (C)							
	,,									4034 S\$	
	Total Cost of Losses (Rand '000)										rigigar
Water Distribution Losses (2)	% Volume (units purchased and										
	generated less units sold/units										
	purchased and generated									i barredin Madalara	
F		27 161	ro on	40 ON	FA 60/	40.00	(0.00)	10.00		U.S. Print	
Employee costs	Employee costs/(Total Revenue - capital	47.4%	53.0%	49.0%	52.2%	49.0%	49.0%	49.0%	47.1%	48.7%	49.0%
Remuneration	revenue) Total remuneration/(Total Revenue -	50.6%	EG OM	ะกวพ	EE 300	ביי יוטי	E2 0M		E0.042	C4 D01	F0.0N
remoneration	·	30,0%	56.3%	52.3%	55.3%	52.2%	52.2%		50.2%	51,8%	52.2%
Dansim & Haintanana	capital revenue) R&M/(Total Revenue excluding capital	44,5%	44,0%	43.1%	40.007	40.00	40.00		,,,,,,	40.000	40.00
Repairs & Maintenance		44,0%	44.0%	40.176	46.6%	46.8%	46.8%		44.1%	46.0%	46.3%
Cinana abauma 9 Denamintan	revenue)	r nov	7 (1)	ė au	4707	P 4N	F 4N	F 467	5.00	200	6.402
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.0%	7.0%	6,3%	4.3%	5.1%	5.1%	5.1%	5.8%	6.0%	6,1%
D regulation financial idebility in diamina											
P regulation financial viability indicators											
1 Dahr agungga	Cabi Operating December 1		-,	44.5		9.6					
Debt coverage	(Total Operating Revenue - Operating	9.6	7.1	11.6	9,6	9.6	9.6	7.0	8.7	7.5	8.0
	Grants)/Debt service payments due							1			
POWA to Dillock D	within financial year)		00				, , , , , , , , , , , , , , , , , , ,				
ii.O/S Service Debtors to Revenue	Total ouistanding service debtors/annual	122.4%	36.5%	24.2%	24.1%	21.2%	21.2%	21.2%	13.5%	12.7%	12.0%
= 0	revenue received for services	, ,			ا ؞ ا				.	_ ,	
-	(Available cash + investments)/monthly	2.2	3.0	3.0	1.9	3.1	3.1	3.1	2.5	21	1.7
	fixed operational expenditure										

DC3 Overberg - Supporting Table SA9 Social, Description of economic indicator		Basis of calculation	2001 Census	2007 Stirvey	2011 Census	2015/16	2016/17	2017/18	Current Year 2018/19		Medium Term enditure Fram	
breed bitters at regulatilite inspectal	Ref.	passed determine	Zuot Cuijaus	200, 00,10,	20)) Geniana	Oulcome	Oulcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics Population Females uped 5 - 14 Makes aged 5 - 14 Females aged 15 - 24 Makes aged 15 - 34 Unampby meal												
Monthly household income (no. of households) No income R1 - R1 800 R1 - R1 800 R3 201 - R5 400 R3 201 - R5 400 R12 811 - R12 800 R12 801 - R12 800 R25 801 - R12 800 R25 801 - R12 800 R25 801 - R12 800 R25 801 - R102 400 R102 401 - R102 400 R204 801 - R409 600 R204 801 - R409 600 R204 800 - R409 600 R409 601 - R419 200 > R519 200	1, 12											
Poverty profiles (no. of households) < R2 050 per household per month this ert description.	13 2					Indiana da se				1. j. j.j.		
Household/demographics (600) Number of people in municipal area Number of people pinge in municipal area Number of people people in municipal area Number of households in municipal area Number of people household (8 per month) Definition of people household (8 per month)				150 H								
Housing statistics Formal Informet	3		33 112 V	Tailea.		4.503			242		, in	50 - c
Total number of households Develings provided by municipality Develings provided by province's Develings provided by privals sector Total new housing dwellings	4 5											
Economic Interior/Infasion outsick (CPDG) Interest rale - bornowing Interest rale - bornowing Interest rate - leve the rat Resnumeration Increases Cooksumption growth (edetaidly) Consumption growth (webs)	6											
Collection rates Property lex/service charges Renda of Incibies & equipment interest - external investmente interest - debtors Revenus from agency services	7											

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DC2	A	Cummantina	Table CA10	Enadina	measurement

Description	MFMA	Ref	2015/16	2016/17	2017/18		Current Ye	ar 2018/19			iedium Term F nditure Frame	
Description	section	Kei	Audited	-Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
			Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2019/20	+1 2020/21	+2 2021/22
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	22 376	32 276	36 715	25 1 6 7	39 528	39 528	39 528	35 153	31 757	26 639
Cash + investments at the yr end less applications - R'000	18(1)b	2	37 543	56 045	45 675	48 595	51 173	51 173	57 301	52 131	48 735	43 617
Cash year end/monthly employee/supplier payments	18(1)b	3	2.2	3,0	3.0	1.9	3.1	3.1	3.1	2.5	2.1	1.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	4 474	(2 557)	(1 470)	1 610	432	432	432	(2 427)	(9 805)	(11 818
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(72.5%)	(96.7%)	13166.4%	(74.7%)	(6.0%)	(6,0%)	239,2%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	1B(1)a,(2)	6	63.3%	106,7%	82.7%	100.0%	102.3%	102.3%	102,3%	99,8%	99,8%	99.8%
Debt impairment expense as a % of total biliable revenue	18(1)a,(2)	7	3.4%	19.7%	19.7%	0.0%	0.0%	0.0%	0.0%	0,0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	В	29.5%	67.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	86.3%	102.6%	102.6%	102.6%	0.0%	0,0%	0.0%
Grants % of Gov t. legislated/gazetted allocations	18(1)a	10			3.44					0.0%	0.0%	0.0%
Current consumer deblors % change - incr(decr)	18(1)a	11	N.A.	(71.2%)	(25.5%)	34.2%	(40.1%)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12.	N,A.	0.0%	0.0%	0.0%	0.0%	0.0%	0,0%	0,0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	182,0%	158.1%	175.1%	120.0%	126.4%	126.4%	130,3%	117,9%	124.6%	131.4%
Asset renew at % of capital budget	20(1)(vI)		89,9%	80.0%	43,8%	5.7%	5.9%	5,9%	0.0%	2.1%	0.9%	0.9%

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DC3 Overberg - Supporting Table SA11 Property rates summary

Description Ref Audited Audited Audited Original Adjusted Full Year Budget Year Budget Outcome Outcome Budget Budget Forecast 2019/20 +1 2020 Valuation: Date of valuation used Municipal by-laws s6 in place? (Y/N) 2	· -
Date of valuation: Financial year valuation used	
Financial year valuation used	
Municipal by-laws s6 in place? (Y/N) 2 ERRORSED PROPERTY ERRORSED	
【一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一一	
Municipal/assistant valuer appointed? (Y/N)	
Municipal partnership s38 used? (Y/N)	
No. of assistant valuers (FTE) 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
	an 145 estemb
No. of internal valuers (FTE) No. of external valuers (FTE) 3	ya binasiy
No. of additional valuers (FTE) 4	at Mikadhait
Valuation appeal board established? (Y/N)	
implementation time of new valuation roll (mths)	
No. of properties 5	
No. of sectional file 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 rale payers	
No. of successful objections 8	
No. of successful objections > 10% 8 200 200 200 200 200 200 200 200 200 2	
Supplementary valuation	
Public service infrastructure value (Rm) 5 Public service infrastructure value (Rm) 5 Public service infrastructure value (Rm)	
Municipality owned property value (Rm)	
Valuation reductions:	
Valuation reductions-public infrastructure (Rm)	
Valuefon reductions-nature reserves/park (Rm)	
Valuation reductions-mineral rights (Rm)	
Valuation reductions-R15,000 threshold (Rm)	
Valuation reductions-public worship (Rm)	Ve sivêçey
Valuation reductions-other (Rm)	dia laging-abeta
Total valuation reductions:	
Total value used for rating (Rm) 5 Personal Late Control of the Co	
Total land value (Rm)	
Total value of improvements (Rm) 5 於文之語。 財政基礎的 財政	
Total market value (Rm)	ad Kasasis
Rating:	11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Residential rate used to determine rate for other	g s la visso en
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 \$21 (number)	
Rates policy accompanying budget? (Y/N)	
Fixed amount minimum value (R'000)	
Non-residential prescribed retio s197 (%)	
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)	er lukketa
Rebates, exemptions - pensioners (R'000)	isi l endelmii
Rebates, exemptions - bona fide farm. (R'000)	TO DELLARA
Rebates, exemptions - other (R'000)	ig (kilabi)
Phase-in reductions/discounts (R'000) Total rebates, exemptns, reductns, discs (R'000)	
Total rebates, exemptins, reductins, discs (R'100)	

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Description	Current Vear 2018/19 Valuation: No. of properties No. of properties No. of unreasonably difficult properties s7(2) No. of supplementary valuation (Rm) No. of supplementary valuation (Rm) No. of supplementary valuation (Rm) No. of supplementary valuation (Rm) No. of supplementary valuation (Rm) No. of supplementary valuation (Rm) No. of suppeats by rate-payers 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) Phasing-in properties s2f (number) Combination of rating types used? (YN) Flat rate used? (YN) Is balance rated by uniform rately ariable rate? Valuation reductions:	Valuation reductions-public infrastructure (Rm) Valuation reductions-nature reserves/park (Rm) Valuation reductions-mineral rights (Rm) Valuation reductions-R15,000 threshold (Rm) Valuation reductions-public worship (Rm) Valuation reductions-other (Rm)	Total valuation reductions: Total value used for rating (Rm) Total land value (Rm) Total value of Improvements (Rm) Total market value (Rm)	r <u>iting:</u> Av erage rate Av erage rate Rate revenue budget (R'000) Rate revenue expected to collect (R'000) Expected cash collection rate (%) Special rating areas (R'000)	Rebates, exemptions - indigent (R'000) Rebates, exemptions - pensioners (R'000) Rebates, exemptions - bona fide farm. (R'000) Rebates, exemptions - other (R'000) Phase-in reductions/discounts (R'000) Total rebates, exemptins, reductins, discs (R'000)
Ref	υ re	2	9999	w 4	
Comm.					
props,					
owned					
props.					
service infra.					
owned towns					
Informal Settle,					
Land					
land					
8(2)(n) (note 1)					
Areas					
Monum/ts					
benefit organs.					
Props.				fo@odm.ory /	i - Faxi 025 42 5 - 9700.odu.o



DC3 Overberg - Supporting Table SA13a S	Selvio		1	1			2010/20 A	ledium Term F	evenue R	1
Description	Ref	Provide description of tariff structure where	2015/16	2016/17	2017/18	Current Year	Expe	nditure Frame	work	
Бевелрион	1401	appropriate	2015/10	20,011	2011/10	2016/19	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Property rates (rate in the Rand)	1						20 (5)20	71 2020121	+2 202HZZ	
Residential properties			Maria 56	in Bedar y' Sebblese		39355	inaty.			·
Residential properties - v scant land Formal/informal settlements										
Small holdings										
Farm properties - used										G DISTRICT MUNICIPALITY
Farm properties - not used Industrial properties								26	LONG :	STREET / PRIVATE BAG X22
Business and commercial properties							快感的			REDASDORF 7280
Communal land - residential				1755				/10	:X7/X:	A community to the control of the co
Communal land - small holdings								07.5		0 = 14414 0= 45
Communal land - farm property Communal land - business and commercial										2 7 MAY 2019
Communel land - other										
State-owned properties					7 3					
Municipal properties Public service infrastructure								TE	.: 028 4	25 1467 · FAX: 028 426 1044
Privately owned towns serviced by the								ja jin	fo@odr	1.010.Za · warw.outh.ory ac
State trust land										
Resitution and redistribution properties Protected areas										
National monuments properties									Section 1	
Exemptions, reductions and rebates (Rands)		ranger and the second	1	1	12 d 11 d	1	provense, etc.		e a the late	
Residential properties			45.000	4E 700	4f 800	45 505	ic one	AE noe	45 000	
R 15 000 threshhold rebate General residential rebate		leti sitales deti	15 000	15 000	15 000	15 000	15 000	15 000	15 000	
Indigent rebate or exemption										
Pensioners/social grants rebate or exemption		A North Film								
Temporary relief rebate or exemption Bone tide farmers rebate or exemption										
Other rebates or exemptions	2			108/216					CLEVATO.	
Water tariffe				2	,					
Domestic		and the same and the same and the			25 - 2 (100.00)					
Basic charge/fixed fee (Rands/month) Service point - vacant land (Rands/month)			Mates.			13623E				
Water usage - tal rate tariff (c/ki)										
Water usage - life line tariff		(describe structure)	jā literatur etrijus u gli							
Water usage - Block 1 (c/ki) Water usage - Block 2 (c/ki)		(fill in thresholds) (fill in thresholds)			Miller.			61 V-141. 686 V-1	445	
Water usage - Block 3 (c/kl)		(fill in thresholds)	A BANK	学品的			PERMIT		# 90 t	
Water usege - Block 4 (c/ki)		(fill in thresholds)								
Other	2			eggine is fig.	The sales	William.	l Mainte	rajejej	(35 ₆ 5) (11)	
Weste water tariffs Domestic										
Basic charge/lixed tee (Rands/month)			JAN 1870	Social de	get Gratio	44.10	esi deser	HLuke,	galta syl	
Service point - vacant land (Rends/month)				Bartha.						
Wasie water - fat rate tariff (c/ki) Volumetric charge - Block 1 (c/ki)		(iil in structure)								
Volumetric charge - Block 2 (c/kl)		(fill in structure)								
Volumetric charge - Block 3 (c/kl)		(fill in structure)								
Volumetric charge - Block 4 (c/kl)	2	(fill in structure)								
Other Electricity tariffs	2		ta ayaran	i Pitayii	1450.0	Andrew V.	a PARTE N	14 / 14	11/11/11/11	
Domestic					ļ					
Basic charge/fixed fee (Rands/month)				12/4/17	E.H. In	Tagote	1000	LEGIES.		
Service point - vacant land (Rands/month)			30756		4.75					
FBE Life-line tariff - meter		(how is this targeted?) (describe structure)								
Life-line tariff - prepaid		(describe structure)	Milli							
Flat rate teriff - meter (c/kwh)										
Flat rate tariff - prepaid(c/kwh) Meter - IBT Block 1 (c/kwh)		(fill in thresholds)								
Meter - BT Block 2 (c/kwh)		(fill in fivesholds)	1334				400.25	4.Th		
Meter - IBT Block 3 (c/kwh)		(fill in thresholds) (fill in thresholds)	11.5 95 7		4,545				Your the	
Meter - IBT Block 4 (c/kwh) Meter - IBT Block 5 (c/kwh)		(ill in firesholds)	guda.							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	MIJĀ			ladab.				
Prepaid - IBT Block 2 (c/kwh)		(iii in firesholds)								
Prepaid - IBT Block 3 (c/kwh) Prepaid - IBT Block 4 (c/kwh)		(fill in fresholds) (fill in fresholds)		138408						
Prepaid - IBT Block 5 (c/kwh)		(fill in Ihresholds)			1995			ál. E		
Other	2		Marki.	S.C.E.B	d.T.			MINIST.		
Waste management tariffs						1				
Domestic Street cleaning charge		A A SERVED IN STATE OF THE	3.753	-programme	ahrusari.ar	44555	Januaria I	atti, yeti, kiri	4737 T. J. I	
Basic charge/fixed fee									upáberás. Pástocás	
BOI bin - once a week										
2501 bin - once a week		Later the control of	e markitan in	 A second of states 					the following of the	

ph

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Description	Ref	tariff structure where	2015/16	2016/17	2017/18	Current Year		nditure Frame		
		appropriate				2018/19	Budget Year 2019/20	+1 2020/21	Budget Year +2 2021/22	
Exemptions, reductions and rebates (Rands)										
[insert lines as applicable]					Higher L		Menn	44965		
				M Gertie	2.395 g (b)	후통하다	THE PART			
				VIII.	Na Prints.			year fair		
		ktyssaga, NJBY.					J, e fivil			
									Editoi	
		34.694666								
Water tariffs							(DVERBE	RG DIST	尼ICY 编模模的。
[inserf blocks as applicable]		(fill in thresholds)		larente.	455,573,531	arie Marie	** ** *** 2	6 LONG	STREET	I PRIVATE ONL
instit brocks as applicating		(fill in thresholds)						30.32.52	acenus	DORF 7280
		(fill in thresholds)							TANK IN ELECTRICAL CO.	AND WE ALLEGED
용명 회사를 받는 이 회사를 받는다.		(fill in thresholds)								
		(fill in thresholds)				epiner artis	*		177 M	AY 2019
프로젝트 그는 아이들이 나를 받는다.		(fill in thresholds)							L L / [14	MI 2013
		(fill in thresholds)								
		(fill in thresholds)								
		(fill in thresholds)					1	EL: 028	125 1167	· FAX: 028 425. •
		(fill in thresholds)						into@oc	171.019,28	· www.primm.
Waste water tariffs				* ***	F = 15++ 1	W	The second second		A 'a . ::	
(Insert blocks as applicable)		(fill in structure)	1,15,000,00	Harbara (A.			55,25055	100E-010E-11	13 48 N BI	
		(fil in structure)	Postalas.							
		(fil in structure)							Andra Editation College Property	
		(fill in structure)		NO STATE						
		(fill in structure)								
		(fill in structure)								
		(fill in structure)								
		(fill in structure)								
		(fill in structure)								
Electricity tariffs		A COST TO IN THE REAL PROPERTY.		W			2212112 1131			
[Insert blocks as applicable]		(fill in thresholds)	la attition	Nissa Sec	Partition Re	Wadii veri	25 5 5 5 3 .	i soje gat yr	natie viii	
		(fill in thresholds)				Jane - Jan	BARA TE			
		(fill in thresholds)	1117							
		(fill in thresholds)						B 53.52		
		(fill in thresholds)			4 0 2 2					
	•	(fill in thresholds)				i protes				
		(fill in thresholds)								
		(fill in thresholds)								
		(fill in thresholds)							le Navel I	
		(fill in thresholds)				Makati.				
		(fill in thresholds)								
		(fill in thresholds)								
		and the common of the common of the	 4 1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		🛊 or or a deal of the Section (and the second second	the second of the second	 * ***********************************	m , m	



DC3 Overberg - Supporting Table SA14 Household bills

Named of the		2015/16	2016/17	2017/18	Cu	rrent Year 201	3/19	2019/20	Medium Term Fram	Revenue & Exp ework	enditure
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2019/20	Budget Year +1 2020/21	Budget Yea +2 2021/22
Rand/cent	L.							% incr.			
Nonthly Account for Household - *Middle	1										
ncome Range'	1							·			
Rates and services charges:		l									
Property rates					(Marie 1938)					i Africaliti	
⊟ectricity: Basic levy						5000					
Electricity: Consumption						Transiti					
Water: Basio levy								hizida G			THE STATE OF
Water: Consumption					WHEE.						This is
Sanitation							1170.7 (0.1				
Refuse removal											
Other	ŀ			7444		1.41-2.41.				51.730	
sub-total		_		<u>-</u>						-	
VAT on Services		3 00 mm2	14, 15 N. H.	41 4 6	series in it.	190-1941	s od sper	summary.	2000 5 110	1.00	and in
otal large household bill:			_								
% increase/-decrease		~	_		_	_					
				_					_		_
fonthly Account for Household - 'Affordable	2										
Range'						ļ		ŀ			
Rates and services charges;											
Property rates								roleita (BW BEE
Electricity: Basic levy											
Electricity: Consumption	1			Service Service		Carrier.	rduller			Special N	
Water: Basic fevy				HitC.	P. Burgar						
Water: Consumption			g i NgAi							2014	
Sanitation Refuse removal				73:50 E	jągener	SHEET.		aražiš.		a News Ca	[新鮮,2]
Other		Testa (C.)	3 : 1 : 1 : 1 : 2 : 1 :	The state of the	i stationi.	937859	7,7544		4444		
sub-total		-	-	-	_	_	-	_	_	_	
VAT on Services		reagen grafts	te a trail.	same tradic	runny, _e ug.	. 2000 mag	authov	juggingen	rantonio .	ality to F	1.56875
otal small household bill;		_	_	-	-	-	-	-	_	-	
% increase/-decrease			-	_	_	_	-		-	_	
Monthly Account for Household - 'Indigent'	3										
lousehold receiving free basic services	ľ										
Rates and services charges:		a fulfarers an ale	Assessment of	Latin in the state	a Marca	\$49V 50s	Landard Tay	artin by F	MARKET A	1,1175	a sings
Property rates		hitabias.									
Beolicity: Basic levy	l	HONE NO.				Jakobana s					
Electricity: Consumption	l		74,775	475 F 16 F F			10 112	45 (11.41)			Military.
Water: Basic levy				10.00							JAN JE
Water: Consumption	1								3,4896		
Sanilation	1				Hami				0.45 til		
Refuse removal										Military.	
Other	1					en independent					
sub-total	1		-	-	_	_	-		_	-	
VAT on Services	1	HOUSE.	1700/14	grate.	i, appliance				학생생님.	BAR SINT	
	1	}							I		
Total small household bill:	l	-	-	-	-	-	-	-	-	-	

OVERBERG DISTRICT MUNICIPA ITY 26 LONG STREET I PRIVATE BAG X22 BREDASDORP 7290

2.7 MAY 2019

TEL: 028 425 1157 • FAX: 028 425 1014 info@odm.org.za • www.odm.org.za



DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type		2015/16	2016/17	2017/18	Cu	rrent Year 2018	3/19		edium Term F nditure Frame	
invesument type	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government					1,473.7 Year (<u></u>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Listed Corporate Bonds										
Deposits - Bank								100000000000000000000000000000000000000		
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits						1947 75			-	124 mily (*)
Bankers Acceptance Certificates	1					la de la 🕶 i				· · · · · · · · · · · · · · · · · · ·
Negotiable Certificates of Deposit - Banks	!			anaa Ha	1	-				- 1
Guaranteed Endowment Policies (sinking)	İ	· -			3 3 5 5	-				
Repurchase Agreements - Banks		- 1	1 m		- L	-	-	50 S. M. T.		3 - 17 j. 12 =
Municipal Bonds	1			-	-	-	-	, il., il.	-	- 4 3 1 5 -
Municipality sub-total	1	_	-	-		-	_		_	<u> </u>
Entities	1									
Securities - National Government		4.7 L 1994	15,00	3 1.32 ± 3	사람들 박.		1 10 1. 17 .	nach dien	nagranjy Ar	\$400 max =
Listed Corporate Bonds	1		10 2 5 ±	78 th 3940		TAX	-		4.	la de la composición de la composición de la composición de la composición de la composición de la composición
Deposits - Bank			H 1 4 4 4	8 .47 +44	Wints -	. Para tari				
Deposits - Public Investment Commissioners		-	994 E S -						구 하시는.	30 100 6
Deposits - Corporation for Public Deposits		* - 1 i i i - 1 i	-		1.5	_			17,1172	3 5 Table
Bankers Acceptance Certificates			-			[注意]				
Negotiable Certificates of Deposit - Banks		ta araba				1017 No. 2 7	HALESTA			
Guaranteed Endowment Policies (sinking)		na completa (C.	li la edd 📜		ACCIONALENCE Marie de la part		lake beri	l-3-9		la gentija
Repurchase Agreements - Banks										- 7
Entities sub-total			-	-	-	-	-	-	-	_
Consolidated total:	+			-	<u> </u>	-	_	_	-	-

OVERBERG DISTRICT WILLIAM AZ 26 LONG STREET LERIVATE LANG AZ SEE BREDASDORF 7280

2 7 MAY 2019

TEL: 028 425 1157 * FAX: 028 428 10*4 info@odm.org.za * www.ucm.urc...



Name of institution & investment iD 1 Yee/Months Perent municipality NA NAME	Type of investment	Capital Guarantee Variable or Fixed										
Illon & Investment ID		(Yes/ No)	/ariable or Fixed Interest rate	Interest Rato .	Commission Paid (Rands)	Commission Recipient	Explry date of investment	Opening betance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up Closing Balance	Closing Balance
	100 mm											411111111111111111111111111111111111111
Municipality sub-total												111111
Entition The state of the stat												1 1 1 1 1 1 1
TOTAL INVESTMENTS AND INTEREST								1		1	-	1

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280
27 MAY 2019

TEL: 028 428 1167 。 FAX: 028 425 1014 info@odm.org.za 。 www.odm.org.za



Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 201	8/19	1	ledium Term R Inditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality	1									
Annuity and Bullet Loans		473	297	104	aesuu	25 161	25 161	22 211	18 916	15 232
Long-Term Loans (non-annuity)										
Local registered stock	1									
				abais.					,	
Instalment Credit								AMENIA.		
Financial Leases	l	2 115	2 518	154	25 135			発表して。		
PPP liabilities			Part -	무슨 중요구						n ngaga j a.
Finance Granted By Cap Equipment Supplier	l	-	-					-		
Marketable Bonds			\$ 150 BE	-				_		
Non-Marketable Bonds	l							_	= :	
Bankers Acceptances							_			
Financial derivatives	1									
Other Securities	ļ.									
	L	2 502	0.04			· · · · · · · · · · · · · · · · · · ·		-	2 10 FB -	
Municipality sub-total	1	2 588	2 815	258	25 135	25 161	25 161	22 211	18 916	15 232
Entities		ara to come or e								
Annuity and Bullet Loans	ł			-	-					_
Long-Term Loans (non-annuity)				-	_					
Local registered stock			_		_	1 7 7 1 4 1				-
instalment Credit			-							
Financial Leases	1									
PPP liabilities										44666566
			\$P\$ 电孔							
Finance Granted By Cap Equipment Supplier	1			skuduliča katus I			egatoviza.			
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances		선물 보일을								
Financial derivatives		na e								
Other Securities										
Other Securities Entities sub-total	1	-			-	-	3 40 6 5.1 -			
	1	2 588	2 815							
Entitles sub-total				-		-	-		-	-
Entitles sub-total Total Borrowing				-		25 161	25 161		-	-
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance)			2 815	-		-	25 161		-	-
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty)				-		25 161	25 161		-	-
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance)		2 588	2 815	-		25 161	25 161		-	-
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit		2 588	2 815	-		25 161 6 128	25 161		-	-
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock		2 588	2 815	-		25 161 6 128	25 161		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases PPP liabilities		2 588	2 815	-		25 161 6 128	25 161		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier		2 588	2 815	258		25 161 6 128	25 161		-	15 232
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds		2 588	2 815	258		25 161 6 128	25 161		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds		2 588	2 815	258		6 128	25 161 6 128		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances		2 588	2 815	258		25 161 6 128	25 161 6 128		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives		2 588	2 815	258	25 135	6 128	25 161 6 128		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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	1	2 588	2 815	258		6 128	25 161 6 128		-	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives		2 588	2 815	258	25 135	6 128	25 161 6 128		18 916	15 232
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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	2 588	2 815	258	25 135	6 128	6 128	22 211	18 916	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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	2 588	2 815	258	25 135	6 128	6 128 OVE	22 211	18 916	15 232
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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	2 588	2 815	258	25 135	6 128	6 128 OVE	ZZ 211	18 916	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance)	1	2 588	2 815	258	25 135	6 128	6 128 OVE	ZZ 211	18 916	15 232
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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 Entities Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty)	1	2 588	2 815	258	25 135	6 128 6 128	6 128 OVE	ZZ 211	18 916	15 232
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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 Entities Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock	1	2 588	2 815	258	25 135	6 128 6 128	6 128 OVE	ZZ 211 RBERG IT ONG STRE	18 916	15 232 15 232 4 LINICIPA (ATE BA) 7280
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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 Entities Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit	1	2 588	2 815	258	25 135	6 128	6 128 OVE	ZZ 211 RBERG IT ONG STRE	18 916	15 232 15 232 4 LINICIPA (ATE BA) 7280
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) 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 Entities Long-Term Loans (annulty/reducing balance) Long-Term Loans (non-annulty) Local registered stock Instalment Credit Financial Leases	1	2 588	2 815	258	25 135	6 128	6 128 OVE	ZZ 211 RBERG IT ONG STRE	18 916	15 232 15 232 4 LINICIPA (ATE BA) 7280
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities	1	2 588	2 815	258	25 135	6 128	6 128 OVE	ZZ 211 RBERG IT ONG STRE	18 916	15 232 15 232 4 LINICIPA (ATE BA) 7280
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP Itabilities Finance Granted By Cap Equipment Supplier	1	2 588	2 815	258	25 135	6 128	6 128 OVE 25 161	ZZ 211 RBERG I ONG STR BREI	18 916	15 232 ALINICIPA (ATE BAC 7280
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds	1	2 588	2 815	258	25 135	6 128	6 128 OVE 26 L	22 211 RBERG I ONG STR BREI	18 916 ISTRICT (EEL / PE) DASDORF	#UNICIPA #INICIPA #AFE BAC 7280 -
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds	1	2 588	2 815	258	25 135	6 128	6 128 OVE 26 L	22 211 RBERG I ONG STR BREI	18 916	#UNICIPA #INICIPA #AFE BAC 7280 -
Entities sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances	1	2 588	2 815	258	25 135	6 128	6 128 OVE 26 L	22 211 RBERG I ONG STR BREI	18 916 ISTRICT (EEL / PE) DASDORF	#UNICIPA #INICIPA #AFE BAC 7280 -
Entitles sub-total Total Borrowing Unspent Borrowing - Categorised by type Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Municipality sub-total Entities Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives	1	2 588	2 815	258	25 135	6 128 6 128	6 128 OVE 26 L	RBERGIONG STR BRE 028 425 1 000 odm.or	18 916 ISTRICT (EEL / PE) DASDORF	#UNICIPA #UNICIPA #ATE BAC 7280 - 119 - 1028 425 - v.odm.org

DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Cu	irrent Year 201	8/19	1	Medium Term I enditure Fram		
t thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
RECEIPTS:	1, 2	<u> </u>		-			1 01 0000	2010/20	77 2020(2)		-
Operating Transfers and Grants											
National Government: Local Government Equitable Share		56 672 51 338	56 840 52 163	62 321 57 286	72 778 67 902	72 676 67 902	72 676 67 902	76 826	78 560 74 593	;	
Finance Management Municipal Systems Improvement		1 250 930	1 250	1 250	1 000	1 000	1 000	1 000	1 000	1 000	
EPWP Incentive		1 000	1 000	1 142	1 125	1 125	1 125	1 243			
Rural Roads Asset Management Grant		2 154	2 427	2 643	2 751	2 649	2 649	2 807	2 967	3 131	
Other transfers/grants [insert description]											
Provincial Government:		82 037	67 870	88 151	85 246	88 662	88 662	92 597	97 437	103 283	
PT - PAWK		79 778 127	65 124 166	86 637 137	84 299 100	87 299 100	87 299 100	91 821 100	97 331 106		I .
Other provincial Karwy derskraal											
Health Subsidy		138	13B	164	150	150	150	15			
Financial Management Grant Coastal Management Plan		1 518	400 —			-					
Tourism Projects Management Support (MFIP)		<u> </u>	5		-	Ė			OVER	BERG D	STRICT MUNIC
Risk Assessment Compliance Model					-				26 LO		tti / PRIVATE E
Coastal Management Plan	ŀ		2				PER E			- Unit	ASDORP 7280
Municipal Capacity Building Grant Municipal Performance Management Grant		400	400		J. S. J. E.					3 2 7	14414
Operational Support Grant Financial Management Support Grant			1 420	780			######################################			4/	MAY 2019
Greenest Municipality		6	2	70			-				
Risk Management Office Upgrading and Maintenance									TEL: 0:	18 425 11	7 • FAX: 028 42 2a • www.odm.o
Sport and Recreation Facilities CDW Operational Support Grant Municipal Disaster Recovery Grant:		69	40	56	56					7411.019	za • www.odm.o
Implementation of Municipal Compliance Mod		drift V.J. Breev.W.					\$ 14 E				
Local Government Graduate Internship Grant Human Capacity Building Grant			60 120	66 240	640	1 112	1 112	660			
Other transfers/grants [insert description]							.09.102				
District Municipality:		-	÷ Njayaa	-	-	-	_	_		-	
				a Met			NIM				
Other grant providers:		-		-	-	-	_	_		_	
	L		rolling.					19.42557.48.1 19.43.7.45.1		ja jagog	
Total Operating Transfers and Grants Capital Transfers and Grants	5	138 709	124 710	150 472	158 024	161 338	161 338	169 423	175,997	185 058	
National Government:		-	-	-	_	_	_	-		_	
Other capital transfers/grants [insert.desc]											
Provincial Government:		99	2 303	898	1 483	4 183	4 183	1 100	2 841	3 125	
Greenest Municipality WC Financial Management Grant		64 32	68	T. Dalé		dalu.			134	jigartá. Sázalak	
- Fire Safety Plan						1 000	1 000	1 100	2,000	2 100	
CDW		3	35								
Disaster Management				90							
Fire Service Capacity Building Grant			2 200	800	1 483	3 183	3 183		841	1 025	
District Municipality: [insert description]		- (yulki 14 ti	- 1, p =451 3.			- 1954 a PHI				-	
		Herral II			Marin Milita					80 6 70	
Other grant providers: [insert description]			era et ette é a t	erovi e i	-		-		-	–	
	<u> </u>										
Total Capital Transfers and Grants	5	99	2 303	890	1 483	. 4 183	4 183	1 100	2 841	3 125	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	<u> </u>	138 807	127 013	151 362	159 507	165 521	165 521	170 523	178 838	188 183	



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

Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 201	8/19		Aedium Term I enditure Fram		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year	
X PENDITURE:	<u>_</u> -	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2020/21	+2 2021/22	
Operating expenditure of Transfers and Grants											
National Government:		56 672	56 840	61 958	72 778	73 039	73 039	76 826	78 569	81 775	
Local Government Equitable Share		51 338	52 163	57 286	67 902	67 902	67 902	71 776			-
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 000	100000000000000000000000000000000000000	1 000	
Municipal Systems Improvement		930				3 A 8 E	505 J.E			(AATEK)	
EPWP Incentive Rural Roads Asset Management Grant		- 1 000 2 154	1 000 2 427	1 142 2 280	1 125 2 751	1 125 3 012	1 125 3 012	1 243 2 807	2 967	3.131	
Korai Roads Asset Management Grant		2 134	4.46/	2 260	2731	3012	3012	2 001	2 301	1 1 1 1 1	
Other transfers/grants [insert description]						17.7					
Provincial Government:		73 655	70 721	84 579	85 246	89 075	89 075	92 597	97 437		
PT - PAWK		70 000	69 284 284	83 137 146	84 299 100	87 299 100	87 299 100	91 821 100	97 331 106	103 171	
Seta Other provincial		278	204	140	- 100	100	100	100	100	112	
Karwyderskraal				Harris 18			1 - T				
Health Subsidy		138	138	164	150	150	150	15	-		
Financial Management Grant		1 593 515	400		149,555						
Coastal Management Plan Tourism Projects		010						OV	ERBERG	DISTRIC	TMINICIPAL
Management Support (MFIP)								26 [ONG ST	SEET /	THUETE BAG X
Risk Assessment			132			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Table				RF 7280
Compliance Model Coastal Management Plan		laster.						l nt		COLUMN TO SERVE SERVE	್ ಇ ಕನ್ನಡಿಸಿ 1
Municipal Capacity Building Grant		820	8	207		lest i E		The state of			
Municipal Performance Management Grant	İ	50				_		NO 124	allenze)	7 MAY	2019
Operational Support Grant							5.				20,0
Financial Management Support Grant		7,0	220	645 70	3-4-5 E					\$329900	
Greenest Municipality Risk Management		12 154	i filik y					TEI	029.455	1457 - 5	AX: 028 424 104
Office Upgrading and Maintenance		57						int	o@odm.		CALLS OF STATE OF THE TO
Sport and Recreation Facilities					-						2.00
CDW Operational Support Grant Municipal Disaster Recovery Grant	ŀ	26	117	25	56	62	62				
Implementation of Municipal Compliance Mode	el el	1			100 A D						
Local Government Graduate Internship Grant	l		15	65							
Human Capacity Building Grant		-	120	120	640	1 463	1 463	. 660	3	2011, 101-1	
District Municipality:] -	-	-	-	-	-	-	_	_	
[insert description]			, Na Grat		4141444	Jeliani.	Bun nij	16(3.17)		11.11.2mg 1	
		7.16.15.16.16.7			100-34-34		-19956 773377	1. 11. 11.		1 11 11 11 11 11	
Other grant providers:	l		-	_	_	-	_		_		
[insert description]		44574			12454	japan k		He Wale	evita er		
Total operating expenditure of Transfers and G	rant	130 327	127 561	146 537	158 024	162 114	162 114	169 423	175 997	185 058	
Capital expenditure of Transfers and Grants								137 120	-	100.00	
		•									
National Government:		1484463	Takasis tatan	Table Audie de				7 7 1-9	unia unitaga i	a Baratifa Barat	
					Arranto Control			- 16			
	ŀ			Entit Layeritan Entit Layeritan							
Other capital transfers/grants [insert desc]	Ì										
Provincial Government		160	2 303	890	1 483	4 183	4 183	1 100	2 841	3 125	
Greenest Municipality		64	68	-	4.044	Statistics.	Julija Buder	GMAGT.	12011	J. S. Barrett	1
WC Financial Management Grant		32						Į sysikė:			
Fire Safety Plan		Jacoby 5		-		1 000	1 000	1 100	2 000	2 100	
CDW		12	35								
Risk Disasfer Management		32 18		90			, jedan ejak			Panda ya s	
Fire Service Capacity Building Grant		3	2 200	800	1 483	3 183	3 183		841	1 025	
Application and the control of the c		I " Hessias"	1		1			ramateronub.	Photos St. X	10.0.1.1.1	
District Municipality:			-	-			-	-	<u> </u>		
Inser resortation						Allenii:					
r and a contract program of the contract of th					1					 	
Other grant pravidare:	1		<u> </u>	<u> </u>	ļ <u>-</u>		-	- 11 11 11 1			
Other grant providers:		ericke in the co	e page 1 days 1 days a	🌡 parit a salata.	State Spirit At the						
Other grant providers: [insert description]											
	its	160	2 303	890	1 483	4 183	4 183	1 100	2 841	3 125	



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

Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018	8/19		ledium Term R enditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Yea +2 2021/22
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		[中間 中国	0			363	363	- 100 M - 1	i i i i i i i i i i i i i i i i i i i	Bright B
Current y ear receipts		56 672	7 56 840	62 321	72 778	72 676	72 676	76 826	78 560	81 775
Conditions met - transferred to revenue		56 672	56 840	61 958	72 778	73 039	73 039	76 826	78 560	81 775
Conditions still to be met - transferred to liabilities	1	0	elegt ater⊼a	363	rieu eu 7	deles v∃"	and the	Provide EE	in Silver exit	不多名的基
Provincial Government:							, ,			
Balance unspent at beginning of the year		4 189	11 821	8 970	7 301	12 542	12 542	10 794	10 794	10 79
Repayments of Grants		750				1 335	1 335			2501443
Current y ear receipts		82 037	67 870	88 151	86 246	88 662	88 662	92 597	97 437	103 283
Conditions met - transferred to revenue		73 655	70 721	84 579	85 246	89 075	89 075	92 597	97 437	103 28
Conditions still to be met - transferred to liabilities			8 970	12 542	7 301	10 794	10 794	10 794	10 794	10 79
District Municipality:			*	PRE 1077 1	Aur man ea am		2700 110 270 0	Table and the		200000000
Balance unspent at beginning of the year			ust Edwardsfr	nderrove balan	Nicela Egy	aminte di litr	95-4,15.Ch	John A Eurif (SE	sa complete	Larrana di
Current year receipts			15 THE 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.							
Conditions met - transferred to revenue			-	<u> </u>	-	-	_	_	-	
Conditions still to be met - transferred to liabilities	ļ		Alaman dirir					K . Hi.		18 227 1
Other grant providers:	1	27 for 25	Şirin Ala	ide car as	200 L 13 E		24 - 15 - 44 -	an a dh	1777 1781	um apaula
Balance unspent at beginning of the year		A. 8979.	tus was ay so	er trance	educijemanj	1000	e galactere a	grand and segment		L 2010 50
Current year receipts		N 12 P	Tariff (Alaph 1		Service Control		16a, 150 15			er energia
	l		- · · · · · · · · · · · · · · · · · · ·	2014/01/01	-	<u> </u>				1.11 V
Conditions met - transferred to revenue				_			<u>-</u>			
Conditions still to be met - transferred to liabilities		30 (10 a c 1)	185 583	778 585	150 507	188 311		100 100	122.00	10000
otal operating transfers and grants revenue	l.,	130 327	127 561	146 537	158 024	162 114	162 114	169 423	175 997	185 05
otal operating transfers and grants - CTBM	2	11 821	8 970	12 905	7 301	10 794	10 794	10 794	10 794	10 79
apital transfers and grants:	1,3									
National Government:	1	1			!					
Balance unspent at beginning of the year		K (Garre)	144.500	300,000,000	er en en en	tropan col	(a) (i) 11	that bye.		0.4672049
Current year receipts		Territoria			e to la est l			L Y BW	-dayridi.	
Conditions met - transferred to revenue		_	_	-	-	-	-	-	-	
Conditions still to be met - transferred to liabilities		rent Jugarille	and a second	et a diseñes e	erania ez	e, Fyr e.i.		N. L. LE-PARK	Andrew of the	entra de la compa
Provincial Government:	1	4 45 MONEY 1975 (1977)	1 2 2 2 2 2 2 2 2 2 2 2 1 2 2 2 2 2 2 2	7.40.404 60.3044 00.0	1 1	Alteration Parks	ATTEC TOTAL	2	- Windows or Files	19 - 17 17 7, 50
Balance unspent at beginning of the year		62	201420012	95185135	cierentelo di di	rest surter		33273032	SANACKALE.	
Current year receipts	1	99	2 303	890	1 483	4 183	4 183	1 100	2 841	3 12
Conditions met - transferred to revenue	1	160	2 303	890	1 483	4 183	4 183	1 100	2 841	3 12
Conditions still to be met - transferred to liabilities		100	2 000		, 450		7 100	1,00	2011	
District Municipality:	1	[[#444][#45]		WEEKSTR	AND AND		HERE AND	Structure Complete	error of the	ar zvirs
Balance unspent at beginning of the year		in and the contain	far is sent on the	managery 2 feet	ar an ar an an an an an an an an an an an an an	419445 114	ates et eliter	systematics as		
			and the special and a second of				installar.		9-10-6	
Current year receipts		CHEN TOUTE	34,925,325,351	1510 11 (1997)	areas and a service	4337734	"6. ari	20 - 20 - 1820 - 1E	1. 1 T W.C	1.00 1.1 1.00
Conditions met - transferred to revenue			_	•	-	-	-	-	_	-
		- 15 S G 16 Co. 1	anjantha.	oralle aux	Signal was	Sarai Kur 🤻	Herbara et	Juga Vinnelin	nde de	
Conditions still to be met - transferred to liabilities	3	rations are an in-								
Conditions still to be met - transferred to liabilities Other grant providers:	*	ration	amenionis a	and the same of the same of			 In a section of the contract of t	1 17/64/5		
Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year	5					2.86. 2	1155 July 6	1.170 . 2.120	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts	3									
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						- <u>-</u>	1979 - -		. 133 Vier	
Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts				- -		- - -				_
Conditions still to be met - transferred to liabilities Other grant providers: Belance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities				1 10 10 10 10 10 10 10 10 10 10 10 10 10	1 483	4 163	4 183	1 100	2 841	
Conditions still to be met - transferred to liabilities Other grant providers: Belance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities otal capital transfers and grants revenue		14,71			1 483	4 183		1 100		3 12: -
Conditions still to be met - transferred to liabilities Other grant providers: Belance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities otal capital transfers and grants revenue otal capital transfers and grants - CTBM	6	160	2 303	890	-	-	4 183 -	_	2 841	3 12: -
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	6	160	2 303	890			4 183		2 841	

OVERBERG DISTRICT MUMICIPALITY 26 LONG STREET I PHYVATE BAG X22 REP. BREDASDORP 7280



27 MAY 2019

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TOTAL NON-CASH TRANSFERS AND GRANTS
TOTAL TRANSFERS AND GRANTS

Ref	2015/16	2016/17	2017/18		Current Y	ear 2018/19				
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Yea +2 2021/22
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OVERBERG DISTRICT IN MICHALITY 26 LONG STREET | PRIVATE BAG X22 PED BREDASDORP 7280

27 MAY 2019

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C3 Overberg - Supporting Table SA22 S Summary of Employee and Councillor	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 201	8/19	1	fedium Term R		
remuneration	ŀ	Audited	Audited	Audited	Original	Adjusted	Full Year	<u> </u>	enditure Frame Budget Year		
thousand		Outcome	Outcome	Outcome	Budget D	Budget E	Forecast F	2019/20 G	+1 2020/21	+2 2021/22	
uncillors (Political Office Bearers plus Other	֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	A	В	С					H	1	
Basic Salaries and Wages		3 391	3 382	3 860 200	3 936	4 054 208	4 054		4 512 232	4 783 245	
Pension and UIF Contributions Medical Aid Contributions		178	7. T	200	202	208	208	218		Z40	
Motor Vehicle Allowance		1 330	1 375	1 682	1 632	1 664	1 664	1 732	1 836	1 946	
Cellphone Allow ance		217	250	400	400	400	400	400	424	449	
Housing Allowances Other benefits and allowances		67								100	
b Total - Councillors		5 183	5 150	6 142	6 169	6 326	6 326	6 607	7 003	7 423	
% increase	4		(0.5%)	19.3%	0.4%	2.5%	-	4.4%	6,0%	6,0%	
mior Managers of the Municipality	2						l				
Basic Salaries and Wages		2 147	2 273	2 391	3 199	3 943	3 943 136	3 980	4 211	4 464	
Pension and UF Contributions Medical Aid Contributions		-	4	12	5	136	130	143	144	153	
Overtime		- i -				3.57657					
Performance Bonus			-		144	144	144	288	304	323	
Motor Vehicle Allowance Celiphone Allowance	3	294 12	313 12	351 32	490 30	545 60	545 60	512 72	569 64	603 67	
Housing Allow ances	3	4	4	32 4	8	16	16	3	4	4	
Other benefits and allow ances	3	38	40	53	52	52	52	71	73	77	
Payments in lieu of leave		(23)	(54)	- 1.5.1.T -	-	= =		11 mai -			
Long service awards Post-refrement benefit obligations	₆										
ib Total - Senior Managers of Municipality	°	2 475	2 591	2 845	3 929	4 896	4 896	5 089	5 368	5 690	
% Increase	4		4.7%	9.8%	38.1%	24.6%	-	3.5%	5,9%	6.0%	
ther Municipal Staff					1						
Basic Salaries and Wages		50 890	54 187	59 887	71 401	65 682	65 682	66 456	69 389	73 552	
Pension and UIF Contributions Medical Aid Contributions		8 390 3 336	8 858 3 659	9 714 3 814	11 251 4 741	10 721 4 523	10 721 4 523	11 684 4 646	12 432 4 925	13 178 5 220	
Medical Aid Contributions Overfime		2 225	2 226	2 455	1 783	1 783	1 783	1 908	2 022	2 144	
Performance Bonus	$ \ $	444							la de la como		
Motor Vehicle Allowance	3	4 090	4 250	4 645	5 213	4 860	4 860	5 092	5 398	5 722	
Cellphone Allowance Housing Allowances	3	168 697	305 666	346 640	394 716	414 681	414 681	412 749	437 808	463 857	
Other benefits and allowances	3	3 063	3 614	4 061	2 933	2 918	2918	4 372	4 640	4 919	
Payments in lieu of leave	$ \ $	445	782	B35	470	470	470	516	547	580	
Long service awards	ا ۽ ا	344	361	349	296	296	296	378 1 918	401	425	
Post-retirement benefit obligations ub Total - Other Municipal Staff	6	1 524 75 173	1 694 80 602	1 522 88 268	2 424 101 624	93 182	833 93 182	98 132	103 077	2 251 109 310	
% increase	4	10110	7.2%	9,5%	15,1%	(8,3%)	7	- 5,3%	5,0%	6,0%	
otal Parent Municipality	\vdash	82 832	B8 342	97 254	111 722	104 404	104 404	109 808	115 448	122 423	
			6.7%	10,1%	14.9%	(6,6%)	-	5,2%	5.1%	6,0%	
oard Members of Entities									OV	erber	G DISTRICT WILMIN FALL
Basic Salaries and Wages								通過差	26	CNGS	TREET I PRIVATE BAG A
Pension and UIF Contributions Medical Aid Contributions							 特別				REDASDORP 7280
Overtime			il daur								Kenagione 1700
Performance Bonus		Kriga.				10 24 Aug 1		8-8.5	6		
Motor Vehicle Allowance	3			See He				We have the	7		2 7 MAY 2010
Cellphone Allowance Housing Allowances	3				E4834				1247.346		2 7 MAY 2019
Other benefits and allowances	3			VIII (SE	1000					175	
Board Fees							44.5.	Specific 1			
Payments in lieu of leave			54544	S. Cartin					TE	020 40	 Barr - Bay, ago age 404
Long service awards Post-referement benefit obligations	6							10.25	irv	tomiodes	5 1157 • FAX: 028 426 101 1.01g.za • www.ocm.org.za
no Total - Board Members of Entities	1	-	-	-	_	-	 -	-	-	105001	line a Buren
% increase	4		-	-	-	-	-	-	-	-	
enior Managers of Entities											
Basic Salaries and Wages		William.	4,581F	AANEA,	kilinghii.					300	
Pension and UIF Contributions Medical Aid Contributions				Edda. H				Mak.			1
Overtime		ŢĿŊ.				Kirki.	hin de	l süksési			
Performance Bonus		Janes III	rasjera.		[54] [44]			THE WAY		Nacioni.	
Motor Vehicle Allowance	3	Paria ([540]54						1
Celiphone Allowance Housing Allowances	3		lökki								
Other benefits and allow ances	3	张晓涛	atiliki								1
Payments in lieu of leave				"高楼上。							
Long service awards	6		Quitar . I				1345		Marki		1
Post-refrement benefit obligations (b Total - Senior Managers of Entities	"		-	yaranı, .	-	2 = 1 = 12 TE	-	1 5722 GA	-	* * * * * * * * * * * * * * * * * * * *	1
% Increase	4		-	-	_	_	-	_	<u> </u>	-	
her Staff of Entities					1				Ì		
Basic Salaries and Wages	Ιl	dyge.	Basteria i	Pogradia.		NEED NO	egyete.		SERVE:		
Pension and UF Contributions	Ιl				Birdi.	Alemani.		MARIĞ.			}
Medical Ald Contributions Overtime	Ιl							Name:	HANGS		
Overeme Performance Bonus	Ιl										1
Motor Vehicle Allowance	3							[Kaj] Bij			
Cellphone Allowance	3										
Housing Allow ances Other benefits and allow ances	3 3							Par Sign			
Payments in fieu of leave		dilik:									
Long service ewards	Ιl				13.518						
Post-retirement benefit obligations	6	E MAN		A Telling N	J-547 Dans		the state of the	A THE STATE	1.15/9/2012		
to Total - Other Staff of Entitles % increase	4	-	-	-		-	:	-	-		1
/a III/al edise	-									<u> </u>	
TO Alexander of Factor	ıl	-	-	_	-	-	-	_	-	-	1
tal Municipal Entities	 			l	1	1	i		1	ł .	
						-					
iai Municipal Entities TAL SALARY, ALLOWANCES & BENEFITS % increase	4	82 832	88 342 6.7%	97 254 10.1%	111 722 -14.9%	104 404	104 404	109 808	115 448 5.1%	122 423 6,0%	

DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclours of Solarios Allowance & Penelite 1	Ref	T	Salary		Allowances			Total
Disclosure of Salaries, Allowances & Benefits 1.	Kei	1		s		Bonuses	benefits	Package
Rand per annum		No.						2.
Councillors	3	ļ				<u> </u>		
Speaker	1 4	ajii ji	descarates.	latinista.	jangintate.	WEELSHAM.	NUMBER S	_
Chief Whip				i de a a a a				_
Executive Mayor		145,4			641.54			_
Deputy Executive Mayor					: MENERINE			_
Executive Committee								_
Total for all other councillors		14.4	NATE:					_
Total Councillors	8	=	-	-	_			
Senior Managers of the Municipality	5							
Municipal Manager (MM)	ľ		1 291 104	7 7 1 785	236 029		s demogrands.	1 528 918
Chief Finance Officer			933 777			95 912		1 180 074
Corporate Services			933 777		No. 100			1 180 074
Community Services			821 423		125 181			1 180 073
								_
ist of each offical with packages >= senior manager								
					kgbak	latina.		_
								-
								_
		2-3			Milatus,			-
		152						-
			#E. WELL					-
				STAN HOLD		ROLL SEE		-
		175		A SHOW EVE				-
大连, 1. [2] [2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4								-
								-
나 없는 다시 얼마를 다녔다. 그리고 하고 있는 다른 그리고 있다.								-
								-
Total Senior Managers of the Municipality	8,10		3 980 081	142 912	658 410	287 736		E 000 400
otal Senior Managers of the Municipality	0, 11	<u> </u>	3 300 061	142 912	036 410	20/ /36		5 069 139
A Heading for Each Entity	6,7							
List each member of board by designation	.					L. ~ 4734 . 47	/	
			OVERE	ERG DIST	SICT BACK		<u>.</u>	_
	- 63		OC LESA				5	-
			40 PAIN	Drut I al	00RP 72	វប		_
		Marie 1	1997	Cr. C.				-
		155				NOTE:		-
			公 念念	\$ 77 N	AY 2019			-
		0.0		<i>L </i>				-
								-
						50 AOS 404	4	-
기급은 경기에 가지 않는 일반에는 보고 있었다.			TEL: 0	28 425 115 Jodin.org.z	e FAX: U	COM OVER 23		-
		150	info(podm.org.z	3 . Anchan's			-
								-
								-
		鬥						-
								-
Total for municipal entities	8,10	Ξ	-	- 1 · · · · · · · · · · · · · · · · · ·	-	-		
TOTAL COST OF COUNCILLOR, DIRECTOR and		-						
EXECUTIVE REMUNERATION	10	-	3 980 081	142 912	658 410	287 736		5 069 139
EVEN HAE KEMINIEKVIINM	L	1	L	<u> </u>	<u> </u>	<u> </u>	l <u> </u>	



Summary of Personnel Numbers	Ref		2017/18		Cui	rrent Year 201	8/19	Bu	dget Year 2019	9/20
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	1	21		The Paris	21		25.40.5 E	21	Transit-	14,563.1-1
Board Members of municipal entities	4	-		3 - S		1 1 1 1 1 1 1	[44 at 44]		- 1 (in the	
Municipal employees	5			-		1 (A 27 E)	74 to 1 to 1	"你 那样生.	i.i	9 - B. H
Municipal Manager and Senior Managers	3	3	1 11 -	2	3		3	. 4	1	3
Offier Managers	77	10	. 10		10	10		10	10	-
Professionals	~~~~	11	11		11	11	-	- 11	11	
Finance	******		-	0:43 -	ligater 🗝	i gasari 🕳	Jan Brand		1540 F F.	돌면입니다
Spatia/town planning	******	1 -								
Information Technology		1 1 1 1 1	50 st 14			10 Mg 124				
Roads		4	4		4	4	-	4	4	F18071 1
Electricity			1.50		21 A 1 =	強い出する			9-9-5	
Waler			_					\$4.70 E/E		
Sanitation	 ~~-	_	-							
Refuse										
Other		7	7	14199-1	7	7		7	7	
Technicians	·	189	188	1	179	178	1	179	178	ſ
Finance	. سيدي رسامه	10	10	la stole	lagrand (Co	100.00	pragn to all		887 B. E.	- <u>1 Januar</u>
Spatial/town planning			Sign of G		71. 14.12			41% mail <u>z</u> e		
Information Technology	mer man	2		1	,	1.000004	1		1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Roads		92	92		92	92		92	92	
Electricity									ا آيَّ	
Water								vir prik <u>E</u> r	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	A. 43E
Sanitation					[544.6].	도하다		바람이 [1]		1 9 34 21
Refuse		85	85	L BOOK EN	85	85		85	85	생병분
Other			- 00	·						11.11.5
Clerks (Clerical and administrative)		29	29		Li Ninē.	[14] 시문.		is Wille	getro 🗀	1. 1/400/5
Service and sales workers		L 27	43	ujita i se i						250.080567
Skilled agricultural and fishery workers		- 1.1. T	14 m m		[음 4월 74	\$25 (P)	4654371		righter 🗓	45.05.5-1
Craft and related trades		[-								i de la la la la la la la la la la la la la
Plant and Machine Operators		58								
	.,	≨ ad Sation (1997).			Ph 955					e - les les etc
Elementary Occupations TOTAL PERSONNEL NUMBERS	g-	321	238		224	199	4	225	200	re a ici li Fr
	۳.	321	238		(30.2%)		(42.9%)	0.4%	0,5%	4
% increase		ļ			(30.2%)	(10.4%)	(42.9%)	U.4%	0.5%	
Total municipal employees headcount	6, 10		A-11-15-1					₫HHYE	Carterior Co.	Taltopula
Finance personnel headcount	8, 10		granist.							
Human Resources personnel headcount	8, 10	[asimboli		District	get 18. 77	Registration of the contract o	医斯里克斯氏	Partiga.		

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

27 MAY 2019

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26 LONG STREET / PRIVATE BAG X22 BREDASDORP 7280

27 MAY 2019

OVERBERG DISTRICT MUNICIPALITY

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

TEL: 100 0 200 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Description	Ref						Budget Ye.	ar 2019/20					-	Medium Terr	Medium Term Revenue and Expenditure	Expenditure
July August Sept. October November December January July August Sept. October November December January Sept.										H	198 AB						
rs and court 38 567 (1702 1003 10	R thousand	-	July	August	Sept.	October	November	December	January	Februare	90 and 00	1157 . F	4X: 929 4;	25 tota	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
rs and corn	Revenue By Source																
1 1002 1002	Sarvina charnes - ejentricity ravenue													1	ا ا	ı	
The control of the co	Service charges - water revenue		C \$		1									1	ı	1	ı
1002	Service charges - sanifation revenue		<u> </u>									1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1	1	· 1	ı
1 002 1 002	Service charges - refuse revenue		894	894	8 8	8 8	B94	894	894	894	768			768	10 723	11 366	12 048
10 10 10 10 10 10 10 10	Rental of facilities and equipment		1 002	1002	1 002	1 002	1 002	1 002	1 002	1 002	1 002			_	12 024	12 746	13 511
rs and continue	Interest earned - external investments		208	82	208	208	208	208	208	208	ğ			208	2 500	2 650	2 809
rs and com 36 567 1723 3707 20 769 759 759 759 779 779 779 779 779 779 77	Interest earned - outstanding debtors		8	8	80	8	8	60	Ф	8	7				100	90,	112
rs and com 36 557 1773 3707 20 729 729 729 729 729 729 729 729 729 729	Div idends receiv ed				ı		j.						1	ı	1	ı	ı
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Fines, penalties and forfeits			ir.	ſ	1		1,	10 G 15 G 17 G	1					1	ı	ı
Frank Corri 86 557 (1733 3707 2078) 778 778 778 778 778 778 778 778 778	Licences and permits		R	22	22	22	22	22	23	25	23		, ij		300	143	152
rs and com 36 557 1753 3707 20 769 3707 46 275 5110 11972 30 617 11972 18 149	Agency services	37	798	798	798	798	798	798	798	798	79.				9 581	10 156	10 786
Fig. 1761 761 761 761 761 761 761 761 761 76	Transfers and subsidies		32 860	14 036	9	11 972	10	42 579	1413	11 972	30 61,			Ξ	169 423	175 997	185 058
Figure 1 (1974) 1773 3 707 20 769 3 777 46 276 5 110 15 669 3 4 314 15 669 3 4 149 15 669 3 4 14	Other revenue	eri al Missi	764	761	761	761	761	761	761	761	92			761	9 134	9.29 6	10 251
rs and corn 35 557 (1733 3707 20 769 3707 46 276 5110 15 669 34 314 16 669 34 314 15 669 34 314 15 669 34 314 15 669 34 314 15 669 34 314 15 669 34 314 15 669 34 314 15 669 34 314 15 669 34 314 15 6	Gains on disposal of PPE	:	Ċ	1	1	00) c	1	1	1	1	1.	ì			nni e	1	1
Secondary Seco	lotal Nevenue (excluding capital dansiers and)CC 00	3	107 ¢	80, 103	10/0	40 2/0	21.0	800 CI	10 40			800 CI	718 800	₹ 7	734 100
5.56	Expenditure By Type Employee related costs		8 149	8 149	8 149	8 149	13 567	8 149	8.149	F 8 149				8 149	103 201	108 445	115 000
286 286 286 286 286 286 286 286 286 286	Remuneration of councillors		551	551	32	55.	551	551	551	55	<u>8</u>				6 607		7 423
238 238 238 288 289 289 289 289 289 289 289 289 28	Debt Impairment		1												1		1
764 7764 7764 7764 7764 7764 7764 7764	Depreciation & asset impairment	.	298	298	298	298	298	298	298	298	296			738	3 576	3 576	3 576
4411 4411 4411 4411 4411 4411 4411 441	Finance charges	.	762	35	767	764	764	764	764	₹	76				9 165		
1 1 4411	Bulk purchases	N						I.					.		1		1
149 1749 1749 1749 1749 1749 1749 1749 1	Other materials		4411	4 413	4411	4411	4411	4 411	4411	4411	441	4	آ ت		52 931		59 675
34. 34. 35. 34. 35. 35. 35. 35. 35. 35. 35. 35. 35. 35	Contracted services	ا ت	1 749	746	1 48	748	749	1 749	1749	1749	¥ .			_	20 994	27	23 834
The OBS THE OB	ransters and subsidies	ت	7 8	75	77 67	7 9	7 9	7 9	75	76					SS 88		427
18 083 18	Loss on disposal of PPE		N − 1	S 2	US 1 20	- N - N - N - N - N - N - N - N - N - N	3 1	2	2 1 2E	۲ ما ا	7			2 Z Z	1 29 12 29 13 29 14 29	24 J2	to 62
70	Total Expenditure		18 083	18 083	18 083	18 083	23 501	18 083	18 083	18 083	18 08:			18 083	222 412	235 487	249 649
or find for the fi	Suming/(Deficit)	-	18 474	(350)	(14.376)	2 686	(19 794)	28 193	(42 g73)					(2 414)	(3 527)	(42 646)	(44 943)
all) 18 474 750 (14 376) 2 686 (19 794) 28 193 (12 973) (2 414) 16 231 (2 414)	Transfers and subsidies - capital (monetary allocators) (National / Provincial and District)	etti edil		1100								N. A. A. A. A. A. A. A. A. A. A. A. A. A.					
all) (18 474 750 (14 376) 2 688 (19 794) 28 193 (12 973) (2 414) 16 231 (2 414)	allocations (National / Provincial Departmental Agencies, Households, Non-profit institutions, Part of Agencies, Provincial Constitutions, Part of Constitutions, Part of Constitutions, Part of Constitutions, Part of Cons	(4명 500 G.)학 현 482학 (1970 E						oranie Partie Praceba						2			
18 474 750 (14 376) 2 686 (19 794) 28 193 (12 973) (2 414) 16 231 (2 414)	Firv are Enterprises, Fubric Corporations, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)		Till r											27 100 100 100 100	1 1	1 1	1 1
inorities (deficit) of associate	Surplus((Deficit) after capital transfers &		18 474	750	(14 376)	2 686	(19 794)	28 193	(12 973)	(2 414)				(2 414)	(2 427)	(9 802)	(11 818)
inonties sy (deficit) of associate	Taxation	- 60, 3 - 6			37. 37. 30.							()		1	1	ı	ı
	Attibutable to minorities Share of surplus/ (deficit) of associate	n dadin					1.7 i	j j						1 1	1 1))	1 1
1 18 474 750 (14 376) 2 686 (19 794) 28 193 (12 973) (2 414) 16 231 (2 414)	Surplus/(Deficit)	-	18 474	750	(14 376)	2 686	(19 794)	28 193	(12 973)	(2 414)	16.7		4) (14 376)	(2.4	(2.4	(9 802)	(118

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

Description	Ref						Budget Year 2019/20	ar 2019/20						Medium Tern	Medium Term Revenue and Expenditure Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote																
Vote 1 - Municipal Manager		843	843	843	5 943	843	843	843	843	F 843	843	843	843	15 220	10 727	11 370
Vote 2 - Management Services						All Victoria					1	Ę	1	ı	1	1
Vote 3 - Corporate Services		2	. 2	. 2	7	2	7	2	2	7	7	2	2	77	52	26
Vote 4 - Finance		1 221	15 347	727	12 184	221	12 184	1 625	12 184	221	12.184	21	12 184	79 998	84 215	87, 883
Vote 5 - Community Services		34 490	2 640	2 640	2.640	2 640	33 247	2 640	2 640	33 247	2 640	2 640	2 640	124 745	130 715	138 552
Total Revenue by Vote		36 557	18 833	3 707	20 769	3 707	46 276	5 110	15 669	34 314	15 669	3 707	15 669	219 986	225 681	237 831
Expenditure by Vote to be appropriated				,												
Vote 1 - Municipal Manager		1 267	1 267	1 267	1 267	1630	1.267	1 267	1 267	1 267	1 267	7 1 267	1 267	15 563	16 484	17 471
Vote 2 - Management Services													ı	ı	1	ľ
Vole 3 - Corporate Services		936	936	936	936	1319	938	936	936	936	936	936	936	11 620	12 323	13 054
Vote 4 - Finance		1 996	1 996	1 996	1 996	2 564	1 996	1 996	1 996	1 996	1 996	1 396	1 996	24 521	25 767	27 405
Vote 5 - Community Services		13 884	13 884	13 884	13 884	17 987	13 884	13 884	13 884	13 884	13 884	13 884	13 884	170 708	180 913	191 719
Total Expenditure by Vote		18 083	18 083	18 083	18 083	23 501	18 083	18 083	18 083	18 083	18 083	18 083	18 083	222 412	235 487	249 649
Surplus/(Deficit) before assoc.	$oxed{oxed}$	18 474	750	(14 376)	2 686	(19 794)	28 193	(12 973)	(2 414)	16 231	(2.414)	(14 376)	(2 414)	(2 427)	(508 6)	(11 818)
Taxation												J	ł	1	1	1
Attributable to minorities												1	1	t	i	ı
Share of surplus/ (deficit) of associate			1				1					- The second sec	1	1	1	1
Surplus/(Deficit)	-	18 474	750	(14 376)	2 686	(19 794)	28 193	(12 973)	(2414)	16 231	(2 414)	(14 376)	(2 414)	(2 427)	(3 802)	(11 818)

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASCORP 7280
27 MAY 2019

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OVERBERG DISTRICT MUNICIPALLIT 26 LONG STREET / PRIVATE BAG X22 BREDASDORP 7280 7 7 MAY 2010

2.7 MAY 2019

DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and e	xpenditure (functional classification)	
C3 Overberg - Supporting Table SA27 B	monthly revenue and ex	
DC3 Overberg - Supporting	able SA27 B	
	DC3 Overberg - Supporting	

OVERBERG DISTRICT MUNICIPALITY

Description	Ref						Budget Ye	Budget Year 2019/20						Medium Tern	Medium Term Revenue and Expenditure Framework	d Expenditur
R thousand		July	August	Sept.	October	November	December	January	Februaro	Dodardor	Samer PA	TEL: Ore 426 Tet - FAX: 028 425 1014 Felthe Doubs of Leapin why offen of 9-30ne	9.58me	Budget Year	Budget Year	ш_
3														7018170	17/07/07 +	77/1.707 74
Revenue - Functional Governance and administration		2 066	15 093	1 066	18 129	1 066	13 029	2 470	13 029	1 066	13 029	1 066	13 029	94 141	92 125	
Executive and comodi	_	798	298	862	5 898	798	798	798	91				798	14 681	10 156	10 766
Finance and administration		1 268	14 294	268	12 231	268	12 231	1672	72				12 231	79 459		
Internal audit			ī	ir Ov Ov					1				1	1	1	
Community and public safety		2 978	2 835	1 735	1 735	1 735	1 735	1 735	1 735	1 735	1 735	1735	1 735	23 158	24 713	26 310
Community and social services			í,	l.							ig.		1	1	1	
Sport and recreation		2 611	368	1 368	1 368	1 368	1 368		1 368	98			1 368	17 658	17 400	
Public safety		340	1440	340	₩.	줐	340	340			340	340	340	5 184	7 170	7714
Housing													1	1		
Health		28	82	5 2	8	7 9	29	92	5 8			5 8	92	315		
Economic and environmental services		30 619	42	72	12	12	30 619						2	91 964	97 476	103 319
Planning and development		11					1		1			i	1	I	ı	_
Road transport		30 607					30 607			ନ			1	91 821	97 331	103
Environmental protection		12	12	12	12	12	12	12	-7	12	12	12	12	143	146	148
Trading services		894	894	894	25	894	7 68	894	894	894	894	894	894	10 723	11 366	12
Energy sources							11						1	ı	ı	1
Water management						1		1	1				1	ı	ı	
Waste water management		1		1		Ī	1		I			1	Ī	ı	ı	'
Waste management		894	R94	7 07	70%	208	804	768				894	894	10.723	11 366	12 048
Other				}			3	!					}	1		
Total Description Company		20 667	40 039	2777	707.00	27.77	24C 21	2 4 40	45 660	76	000 31	207.6	022 31	240 000	700 300	127 024
		in or	0000	200	60/ 07	2	40 2/0						800 C1			
Expenditure - Functional		90,7	4 400	7	9	6 200	7	7 707					7	64 503	077 72	
covernance and administration) 	OSC #	08L # :	DSL et	2 208	190	961			1 / ·	1.	081.7		¥ 5	
Executive and council		4.7 - CAB	φς	#C - C	7 048	7 88	2.00 C			20 Odb	2008	2 CAB	(1 368)	30 035		73 698
Internal and the		108	108	108	}		108						108			
Community and public safety		5 202	5 202	5 202	5 202	7.432	5 202	5 202			()	17. 12. 12.	5 202	64 657		72 384
Community and social services		100		1					ı,	33	3		-	1	1	
Sport and recreation		1 529	1529	1529	1 529	2 003	1 529	1 529	1,529	1 529	1 529	1 529	1 529	18 820	19 325	20 416
Public safety		2 482	2 482	2 482	2 482	3 571	2.482	2 482					2 482	30 876		
Housing				1									1	1		
Health The state of the state o		19	1.9	119	13	1857	1.19	191	1 191	1 191	1.19	1.19	1 191	14 962	16 414	17 392
Economic and environmental services		7 838	7 838	7 838	7 838	9 708	7 838	7 838	-(-(-(}		Š	7 838	95 923	•	
Planning and development		104	104	20,	100	164	104.	104	104	104			104	1312		
Road transport		7.511	7511	7 511	7 511	9 196	7511		7				7 511	91 821		
Environmental protection		222	222	222	222	348	222	222	222	222	222	222	222	2 790	2 998	3 160
Trading services		853	83	853	853	853	853	853	853	853			853	10 239		
Energy sources		100								- 1,			,	ı	1	
Water management		Î							t C	1			1	ı	1	•
Waste water management						ů,	1						1	ı		
Waste management		83	33	833	83	823	853	853	83	853	853	853	823	10 239	10 927	11 666
Other										1	1		ī	1	1	,
Total Expenditure - Functional		18 083	18 083	18 083	18 083	23 501	18 083	18 083	18 083	18 083	18 083	18 083	18 083	222 412	235 487	249 649
Surplus/(Deficit) before assoc.		18 474	750	(14 376)	2 686	(19 794)	28 193	(12 973)	(2 414)	16 231	(2 414)	(14 376)	(2 414)	(2 427)	(9 805)	(11 818)
Share of surplus/ (deficit) of associate					N. W.		1		11 14 15 15 17		11 12 22	ii ii	1	ı	1	
Surplus/(Deficit)	-	18 474	750	(14 376)	2 686	(19 794)	28 193	(12 973)	(2 414)	16 231	(2 414)	14	(2 414)	(2 427)	(9 805)	(11 818)
	-			T	:	Tr 1		_			_					

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

Description	Ref						Budget Ye	Budget Year 2019/20						Medium Tern	Medium Term Revenue and Expenditure Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	Мау	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Multi-year expenditure to be appropriated Vote 1 - Municipal Manager	-							1 h					-	1	_	I
Vote 2 - Management Services													ı	1	1	ı
Vote 3 - Corporate Services					j	i L							'	**	ı	1
Vote 4 - Finance				1		1				1.	į.		!	ı	ı	ı
Vote 5 - Community Services										6 128	i i		ı	6 128	1	1
Capital multi-year expendíture sub-total	2	1	1	ı	1	1	ì	ı		6 128	1	ī	ı	6 128	1	I
Single-year expenditure to be appropriated			:			2 2 3 3 4						b				
Vote 1 - Municipal Manager					100 100 100 100 100 100 100 100 100 100				i.			I.	ı	ı	ı	*
Vote 2 - Management Services				Ý		U.					1.	1	ţ	ı	1	I
Vote 3 - Corporate Services										1			300	300	300	300
Vote 4 - Finance		1	7	4	*	8	4	4	4	~~)	65	35	33
Vote 5 - Community Services			1	125	1235	1,250	1 255	375	900	220	8		1	4 860	3 371	3 585
Capital single-year expenditure sub-total	2	4	4	129	1239	1 284	1259	379	304	223	100	,	300	5 225	3 706	3 930
Total Capital Expenditure	2	4	4	129	1 239	1 284	1 259	379	304	6 351	100	ı	300	11 353	3 706	3 930

OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / PRIVATE BAG X22
BREDASDORP 7280
Z 7 MAY 2019

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	,			-				outotoo.						Medium Term	1 Revenue and	Medium Term Revenue and Expenditure
Describuon	<u> </u>						Suager	oudget Tear 2019/20							Framework	
R thousand	1	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	-							· · · · · · · · · · · · · · · · · · ·								
Governance and administration		4	4	4	4	8	4	4	*	6	:		300	365	335	335
Executive and council	975				i,	J.		Ç.			1)			ı	1	
Finance and administration	2.5	4	4	∀	7	\$	7	*	*	3			300	365	335	335
Internal audit	1.65									() () () () () ()			1	I	1	l
Community and public safety	:	1	. .	125	1 235	1 250	-	3 4 1		22		1	1	4 860	3 371	3 595
Community and social services]	ı	1	ı
Sport and recreation	, er,			83		5							1	360	230	470
Public safety	REV. 1			18	1 235	1 235		375	8				ı	4 500	2 841	3 125
Housing	:1				Ţ.						10		1	ı		1
Health	an of												1	1	1	ı
Economic and environmental services		1	1	t	ŧ	ŀ					'	:	1	1	'	ı
Planning and development	1												1	1	ı	ì
Road transport	4717)	1				63 J			1				I	ı	1	1
Environmental protection	es, a rit												1	ı	I	i
Trading services		1	t	ı						: 40	:	1	1	6 128	ı	ı
Energy sources	6 1013			1		T	K					1 1 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1	1	ı	ı
Water management						1			.	r			1	J	1	ı
Waste water management	. # 15 G.V		Ť.	1						1			1	ı	1	1
Waste management	2.50%			1						6 128		15. 1147		6 128	1	1
Other	.4.475								S.				1	ı		ı
Total Capital Expenditure - Functional	2	4	4	129	1 239	1 284	1 259	379	304	6 351	100	-	300	11 353	3 706	3 930
Funded by:	_															
National Government	. (6)	360											1	,		1
Provincial Government	10)				275	275							1	1130	2 841	3 125
District Municipality	witi.												1	ı	ı	1
Other transfers and grants				Ť		.			Ï				1	1	1	1
Transfers recognised - capital	<u> </u>	1	1	E	272	275	275		1	1	1	ı	t	1 100	2 841	3 125
Borrowing	2° 4									6 128			1	6 128	1	I.,
Internally generated funds	- 1	S S 4	1 4	129	964	1 009	984				100			4 125	865	802
Total Capital Funding	-	4	4	129	1 239	1 284	1 259	379	304	A 100 354	F RAE 18-3 (20)	PALITY	300	11 353	3 706	3 930
									ADLING L		A THE R. W. T. E.	CCX UVO				

26 LONG STREET PRIVATE BAG X22
ENEDASDORP 7280
27 MAY 2019

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



2.7 MAY 2019

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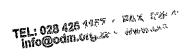
DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow	Budgeted n	onthly casi	I flow										Medium Term	Maditum Torm Rowning and Franchitter	Fynanditura
MONTHLY CASH FLOWS						Budget Year 2019/20	ar 2019/20							Framework	
R thousand	yluly	August	Sept.	October	November	December	January	February	March	April	Мау	оппо	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source													-		
Property rates												1			
Service obarges - electricity revenue												ı ·			
Service charges - water revenue												1	1		
Service charges - sanitation revenue												1			
Service charges - refuse revenue	88	88 88	\$	8 8	Š	8	2	768	48	\$	3	\$5 \$	27/22	8	Pb0 22
Rental of facilities and equipment	1 002	1002	1002	1 002	1002	1 002	28	1 002	1 002	1 002	1 002	1 002	12 024	12.746	13511
inferest earned - external investments	88	8	8	8	208	88	8	8	8	8	58	. 20g	2 200	7 680	2 809
Inferest earned - outstanding debtors	α ο	a	B D	α 0	e p	co	63	G 5	œ	6 0	Φ.	ao	8	<u>ş</u>	112
Uiv idends received												1			
Fries, penaluss and ionelis	76	ž	35	¥	¥	¥	. .	¥	×	¥	¥	, ,	Ę	\$	<u> 8</u>
Coefficies and permission	3 62	9 8	3 6	3 8	3 8	3 62	3 8	3 2	3 8	3 62	3 8	2 E	3 8	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 10
Transfer receipts - mereline	37 860	44 738	3 5	41 073	. 5	3 - G	1	44 072	30.617	11 973	3 5	11 972	169 423	175 997	185 059
Other reventie	£ 1	32.	761	1 4	. 1	<u>}</u>	. Æ	7	192	78.	¥.	76.	9 34	9.29	10.251
Cash Receipts by Source	36 557	17 733	3 707	15 669	3 707	46 276	5 110	15 669	34 314	15 669	3 707	15 669	213 786	222 840	234 706
Other Cash Flows by Source															
Transfer meanly canial	5 16			A 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		1.00	1	- C	3	1.0000		1 100	1100	2 841	3.125
Transfers and subsidies - capital (monelary										ļ					
allocations) (National / Provincial Departmental															
Agencies Households Non-mail heiltillons															
Private Entermises. Public Comprations. Higher															
Educational Institutions) & Transfers and															
subsidies - capital (in-kind - all)												1			
Proceeds on disposal of PPE				2,08							ai); 54.	1	5 100		
Short bern loans												1	În În		y
borrowing long terminanum denosils												1 1	·		
Decrease (Increase) in non-current deblors												'			1
Decrease (increase) other non-current receivable	- 86											1			T-
Decrease (increase) in non-current investments					. (d 10) 13) 14) 15)							1		i.	
Total Cash Receipts by Source	38 557	17 733	3 707	20 769	3 707	46 276	5 110	15 669	34 314	15 669	3 707	16 769	219 986	225 681	237 831
Cash Payments by Type		-	- 1					3	1	:			٠		
Employ se related costs	2. 2.		6 9 1	Ø 143	13.56/	67.	2	<u></u>	8 143	8 .	8 48	553	_	105 5/6	78111
Remuneration of councillors	3		3	និ	3	3	8	8	3	8	র	8		600	/ 4Z3
Finance charges	3 6	764	3	79 /	7	764	2	797	764	3	<u>\$</u>	(5 325)	3076	3.255	3450
Bulk purchases - Electrolly												ı			
Office maladala	3	•	7	+ 7	***		***		Ž		¥	1 7	1 60	1 20 201	F0 07E
On lot in deficients		1 1						, ,			1 7	1 2 4 2		00.00	200
Transferr and grants other mainlanding	€	₹	2	2	?	€	€	2	2	?	2	7		27	3
Transfers and grapts - other	33	8	33	33	8	3	8	- 6	33	83	8	. 8	380	. 9	- 427
Other expenditure	2 (30	2 (30	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 153	2	27.391	29 038
Cash Payments by Type	17 785	17 785	17 785	17 785	23 203	17 785	17 785	17 785	17 785	17 785	17 785	9 083		222 422	235 724
Other Cash Flows/Payments by Type															
Capital assets	**	1	139	1 239	1 284	1 239	379	Š	6.351	8		300		3706	3 930
Repayment of borrowing	239	823	239	239	239	83	62	8	883	238	83	239		2.949	3 296
Other Cash Flows/Pay ments												'			-
iotal Cash Payments by type	18 028	18 028	1		24 726	CB7 St.	18 403	18.328	24 3/15	18 124	18 024	8 623			
NET INCREASE(DECREASE) IN CASH HELD	18 528	(296)	(14 447)		(21 020)	26 993	(13 293)	(2 659)	9 938	(2 455)	(14 318)	7 146	(4 375)	(3 396)	(5 118)
Cashoash equivalents at the monthly ear begin: Cashoash equivalents at the monthly ear and	55 P.S.			43.374	23 800	23 850	20 /30	35 26	24 840	44 (73	42 324 28 006	38 006			
			1												



DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 201	8/19	1	ledium Term F enditure Frami	
R million	rei	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	, -
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2019/20	+1 2028/21	+2 2021/22
Financial Performance		ntambel balling	nd orthbogelogic	er mer grijnige	- 5-8175-41, Vel 1.71	1.0000000000	38790430040340	e dana katawa	and seasons.	a provincia de la companio
Property rates				Salvage					Lightenic	si di da
Service charges										
Investment revenue			1010/2011	rana kaka						
Transfers recognised - operational			N. N.		249756	displayed to				
Other own revenue	١.	克拉拉克 拉		HANGA	A Hili	amāyja.				davidani.
Contributions recognised - capital & contributed a		8 5 7 15, 5	eser Miljör i i	147047.780	ant Salight	i jedenvaktiv	N/Haplana	it i ffilm uzja	par del wyd 19	Truple, the
Total Revenue (excluding capital transfers and	contri	-	- 					-	;- ;- ;- ;-	
Employee costs			100			Maria DA				
Remuneration of Board Members				- 1.55		l Alson				
Depreciation & asset impairment					4, 6,5					A
Finance charges			Arriba Sala	M. ANY						
Materials and bulk purchases			4.7							
Transfers and grants					State of	eller i Bele				
Other expenditure				viale 50	Appendix				4 5 35	3 4 5 3
Total Expenditure		_	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	_	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure							Daving St.		\$45 KJ 4572	
Transfers recognised - operational		y.12/40.544			ACTIVITY.					nidhfuly (S
Borrowing		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								laraget
Internally generated funds					Control (1995)					
Total sources		-	_	-	-	-	_	_	_	-
Financial position	-									
Total current assets										SEET
Total non current assets				Salytain.				11.775.07		
Total current liabilities								11-15-2	Settle Set	inga a dina
Total non current liabilities								May Albert	Page 1	See See
Equity										
Cash flows	<u> </u>	l								
Net cash from (used) operating		Magnetic .	19141313		1540 N	18.804	16.通道46		54.0 Sec	Halita.
Net cash from (used) investing					Probably:					
Net cash from (used) financing										
Cash/cash equivalents at the year end		2002				naetii:			MAKAT.	
Annual administra ar me Lea ena	L	TAGET, AZZIÇÎND .	ejanagrapi, ni	mat Armini			prithusisilis	přiberský e	Lik Cherenii	ir Stelleri.



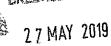




DC3 Overberg - Supporting Table SA32 List of external mechanisms

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

OVERBERG DISTRICT NUNICIPALITY 26 LONG STREET I PRIVATE BAG X22 PER BREDASDORP 7280



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Total Entity Expenditure Implication

Description	Ref	Preceding Years	Current Year 2018/19		ledlum Term F nditure Frame		Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2025/27	Forecast 2027/28	Forecast 2028/29	Yotal Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc.	2			##1 750 127 100 127 147 100 127 147 100 147 147 100 147 147 147 100 147 147 147									Cinnacust Switzering Switzering Switzering	- - -
expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Otal Operating Expenditure Implication	2						No. 1 Comments of the comment of the			ervelië Politie	er a 1950. November November November			- - -
Capital Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 eto Cotal Capital Expenditure Implication	2			-				1.05.69 - 1.7.05 - 1.7.05 - 1.7.05		19 4 5 11 10 12 14 10 15 14 10 15 14				- - -
otal Perent Expenditure implication		-	-	-	-	-	-	=		_	-	-	-	
Entitles: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Revenue implication	2							-						-
Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Contract 3 etc Total Operating Expenditure Implication	2		* V 1, w.										#- 1-07 75 (#2 7 (#1)	-
Capital Expenditure Obligation By Contract Confract 1 Contract 2 Contract 3 of Contrac	2					18 18 18 18 18 18 18 18 18 18 18 18 18 1						108- 109 117-61-65 126-68-65		-

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22 REF BREDASIJORF 7280

27 MAY 2019

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

Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 201	3/19		ledium Term R nditure Frame	
R thousand	1.4	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	
	1	Outcom 🕶	Outcom 🔻	Outcom 🐣	Budge	Budget 👻	Forecas	2019/20 🕶	+1 2020/{ -	+2 2021/2
Capital expenditure on new assets by Asset C	lass/S	ub-class								
Community Assets		. 93	-	125		2 900	2 900	2 900	-	-
Community Facilities		93	-	125	<u></u>	2 900	2 900	2 900		
Fire/Ambulance Stations	1	93		125		2 900	2 900	2 900		
Other assets		7	-	13	138	138	138		-	-
Operational Buildings		-	-	-	88	88	88	-	-	-
Municipal Offices			**************************************	7	88					
Housing		7	-	13	50	50	50	_	-	-
Staff Housing									5053	73'14' 5 -
Social Housing		7		. 13	50	50	50			
Capital Spares		-	-	7	-		7		-	7
Biological or Cultivated Assets			_	_	_		_	_	_	_
Biological or Cultivated Assets				7.00 (10.00 <u>-</u> 0	. 1 11 - 2	<u> </u>		Karija iy⊥.	_	* : ***;_=
Intangible Assets	ŀ	99	174		_	_	_	_	_	_
Servitudes ·		THE STATE OF						F		
Licences and Rights		99	174	_	_	Market with a fi	-	_	1	_
Water Rights				> 0.18 (2.18	1000 2	05:75:02	7 .344 45 €			
Effluent Licenses	ŀ						,	7		
Solid Waste Licenses										
Computer Software and Applications		99	174	7			7			7
Load Settlement Software Applications	1	<u> </u>		7			,	- 1		
Unspecified										
-		i a legierija '	1.778.78s. 556		Marin ter			Girlantii		atificanori
Computer Equipment Computer Equipment		3	erigalaskar.	14 2.89- 9305-14	- 11,75,2751.17	anage oper or r	enement i		7 ,2 (3,5), 975,43,	atamente in .
, , ,		, per el marco		udrav sakası	oteva, J			ACHERT		
Furniture and Office Equipment	t	17	804	(1)	13	-	L	30	L	L
Furniture and Office Equipment		17	804	(1)	13			30		
Machinery and Equipment		140	111	2 794	3 698	3 698	3 698	1 640	2 856	3 125
Machinery and Equipment		140	111	2 794	3 698	3 69B	3 698	1 640	2 856	3 125
Transport Assets		l	267	_		449	449	_	_	_
Transport Assets			267		Jeones.	449	449		70.146%-1.	higas-
, , , , , , , , , , , , , , , , , , ,		NHE HELEN	uzertenda Effi	Procession	province Al	EN 1179 F 367	1 Sept. 1947	(Supplied of	Treats epited at	l mark as a series
Land Land		002540374	Your sign	Langua T.	le., , , , , 5,	10.00 a.F.	- A 5 7 2 3	zungroß.		was Alt
Land		Medalij.		10 E/15	Na Autorio	1000				
Zoo's, Marine and Non-biological Animals	1	-	-		-		L	L 		
Zoo's, Marine and Non-biological Animals			[#:66,884]E				- 14 July -		7.00 E 1.00	
Total Capital Expenditure on new assets	1	360	1 357	2 945	3 849	7 185	7 185	4 570	2 856	3 125

OVERBERG DISTRICT WEINICIPALITY 26 LONG STREET / PRIVATE BAG X22 ARE BREDASDORF 7280



27 MAY 2019

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

Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018	3/19		edium Term F nditure Frame	work
R thousand	4	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	
		Outcom 🔻	Outcom 💌	Outcom 🔻	Budge(🔻	Budge(▼	Forecas	2019/20 🕶	+1 2020 <i>i;</i> ▼	+2 2021/
Capital expenditure on renewal of existing asse	ts by	Asset Class/S	ub-class							
Infrastructure		88	-	-	500	900	900	200	-	-
Water Supply Infrastructure		-	-	-	400	800	800	200	~	<u> </u>
Distribution					400	800	800	200		
Sanitation Infrastructure		88	_	-	100	100	100	<u></u>	<u>-</u>	_
Reticulation		(34)			100	100	100			
Other assets		20	1	169	760	760	760	_	-	-
Operational Buildings		20	-	-	240	240	240	_		
Municipal Offices		20	(3) (3) (-:	-	240	240	240			-
Housing		-	-	169	520	520	520	-	-	
Staff Housing				-	_	-	7 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -			
Social Housing				169	520	520	520			
Capital Spares										
Intangible Assets		_	-	6	_	_		-	-	_
Servitudes Licences and Rights		# 1 m 1 m 1 m		- 6]	[· · · · -]	[
Computer Software and Applications		9.494.		7	THE REPORT	arson I	549.632	7. (0. % <u>.</u>	7 : : V:;-	-
Computer Equipment		359	_	133	390		_	_	_	_
Computer Equipment		359		133	390			ra security	Z G Wile	7 486 =
Furniture and Office Equipment		225	2 602	123	215	228	228	35	35	35
Furniture and Office Equipment		225	2 602	123	<u> </u>	228	228	35	35	35
Machinery and Equipment		4	_ 	z ja i i st i	Eswigniczn	_ 		_ ====================================	- Postital	- sugaran -
Machinery and Equipment		Miles Burners	NOT THE STATE		Distance Ti	r. ragerta-T-	[4 8,79%; E	Contract Co		4.00-2.00 2.00 2.00 2.00 2.00 2.00 2.00 2
Transport Assets Transport Assets		2 522 2 522	2 823 2 823	740 740	- 38,635		- Turkini	- Kabadas		- 7 35 20 25 40
Transport Asses		SEL PARENT	Train Sauta Sauta	ţ · · · · · · · · · · · · · · · · · · ·	3180 FARE	1947-6 W.S.C.	12.540.4062-006	13452-13131-1		kisik di Greji
Land Land			- 	1 164		- 	kanaa 🗐			
		- 75/30			HATE DIFFEREN	Tata 2007 District	In previous sec	, ayaran gada		
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals				-		1. S. S. S. S. S. S. S. S. S. S. S. S. S.				
Total Capital Expenditure on renewal of existing	1	3 216	5 425	2 336	1 865	1 888	1 888	235	35	35

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27 MAY 2019

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

Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018	3/19	1	ledium Term R nditure Frame	
R thousand	۱.	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R mousand	-	Outcom -	Outcom *	Outcom *	Budget 🕶	Budget ▼	Forecas *	2019/20 🕶	+1 2020/1	+2 2021/2 **
Repairs and maintenance expenditure by Ass	t Cla	ss/Sub-class								
Infrastructure		66 556	69 711	71 701	85 357	84 951	84 951	85 714	. 90 857	96 309
Roads Infrastructure		64 609	60 163	71 133	80 957	83 642	83 642	81 686	86 588	91 783
Roads		64 609	60 163	71 133	80 957	83 642	83 642	81 686	86 588	91 783
Solid Waste Infrastructure		1 947	548	569	4 401	1 308	1 308	4 028	4 270	4 526
Landfill Sites		1 947	548	569	4 401	1 30B	1 308	4 028	4 270	4 526
Other assets		1 427	676	428	798	696	696	1 328	1 408	1 492
Operational Buildings		1 427	676	428	258	248	248	-	-	-
Municipal Offices		1 427	676	428	258	248	248			70±107+11 -
Housing		-	-		540	448	448	1 328	1 408	1 492
Staff Housing		ungganggan <u>.</u> e eta wendar						r aday e i		7 -
Social Housing					540	448	448	1 328	1 408	1 492
Capital Spares					Part 1	124444			_	[He -
Furniture and Office Equipment		_	_	_	162	186	186	_	_	_
Furniture and Office Equipment			ens:		162	186	186	7 : - : : : : - :	-	7
Machinery and Equipment	l	799	1 475	2 792	2 961	2 670	2 670	3 160	3 371	3 574
Machinery and Equipment		799	1 475	2 792	2 961	2 670	2 670	3 160	3 371	3 574
Transport Assets		4 112	6 226	5 217	4 959	5 207	5 207	6 423	6 811	7 219
Transport Assets		4 112	6 226	5 217	4 959	5 207	5 207	6 423	6 811	7 219
Land		_	-	_	_	_	_	_	-	-
Land						and for				
Zoo's, Marine and Non-biological Animals		-	-	_	-	-		_	_	
Zoo's, Marine and Non-biological Animals			ALBERT				CANAT.	(Market)		Carp
Total Repairs and Maintenance Expenditure	1	72 893	69 088	80 139	94 238	93 709	93 709	96 626	102 447	108 594

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22

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27 MAY 2019

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DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Re	f 2015/16	2016/17	2017/18	Cu	rrent Year 201	8/19			
+ 4	Audited Outcom	Audited Outcom! *	Audited Outcom	Original Budger	Adjusted Budgel ▼	Full Year Forecas ▼	Budget Year 2819/2€ ▼	Budget Year +1 2020/2 ▼	Budget Year +2 2021/
					m	ymax	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.00
	1 155	1 094	1 092	524	524	524	. 524	524	524
	159	164	154	154	154	154	154	154	154
-	159	164	154	154	154	154	154	154	154
-	34	14	33	33	33	33	33	33	33
-	34	14	33	33	33	33	33		33
-	3,400,40	以	434.003 S.C. 100	3/3 W +		 .	W. H. H. H.		
- [38	i	l	37	37	37		37	37
	The state of the s	1.5 1.5 1.5	Francis Company	35	35	74 7 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	10 10 10 10 10 10 10 10 10 10 10 10 10 1	35	36
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		1	l	l	1	l			300
	The state of the s	3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	300	300	300	300	300	300
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	1 1 1/27 (4 + 4)	to the state of the state of	1 1 1 1 1 1 1 1 1 1						
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	248	248	254	211	211	211	211	211	211
	69	69	75	35	35	35	35	35	35
	69	- 69	75	- 34	34	34	34	34	34
	0	1 E M E 30	And the first of the first	0	0	0	0	0	7
	179	179	179	176	176	176	176	176	176
	100001	1 (a) 1 (b) 1	1	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	4.1	1	3, 3, 1,	1.00	
	178	178	178	175	175	175	175	175	175
	1000			######################################	specially (
	62	75	76	81	81	81	81	81	81
						L			uilleta († †
	62			81	81	81	81	81	81
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							1375-95-5		
	144	142	272	272	272	272	272	272	272
	144	142	272	272	272	272	272	272	272
	403	466	675	675	675	675	675	675	675
	403	466	675	675	675	675	675	675	675
	368	717	837	836	1 311	1 311	1 311	1 311	1 311
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OVERBERG DISTRICT MUNICIPALITY
26 LONG STREET / OPERATE BAG X22

EREUASDONE 7280

27 MAY 2019

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

Description	Re	ef 2015/16	2016/17	2017/18	Cu	rrent Year 201	B/19	1	ledium Term F enditure Frame	
R thousand		Audited	Audited Outcom	Audited	Original	Adjusted	Full Year	Budget Year	0 +	Budget Year
Capital expenditure on upgrading of existing ass	ets by	Outcom T Asset Class/Sul		Outcom 🝸	Budget▼	Budge(**	.Forecas *	2019/2	<u> </u>	+2 2021/2 **
Infrastructure		-	-	-	26 977	22 356	22 356	6 128	_	_
Solid Waste Infrastructure	1	-	_	-	26 977	22 356	22 356	6 128	_	_
Landfill Sites		139845 54855	301 (43) <u>21</u>		26 977	22 356	22 356	6 128		
Other assets	1	_	_	-	_	-	_	120	515	470
Housing		_	-	-	-	-	r -	120	515	470
Staff Housing	-					7-1-2-1-2-1				
Social Housing	- 1			7			7	120	515	470
Capital Spares						2111115		-		
Computer Equipment			_	49	50	440	440	300	300	300
Computer Equipment		16-16-212-5 16-16-212-5	a silesetti	49	50	440	440	300	300	300
Total Capital Expenditure on upgrading of existing	ng a 1	 -		51	27 027	22 796	22 796	6 548	815	770

OVERBERG DISTRICT MUNICIPALITY 26 LONG STREET / PRIVATE BAG X22 是是 BREL ASOURF 7280

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

Vote Description	Ref		ledium Term R nditure Frame			Fore	casts	
R thousand		Budget Year			Forecast	Forecast	Forecast	Present
		2019/20	+1 2020/21	+2 2021/22	2022/23	2023/24	2024/25	value
Capital expenditure	1				la atria del c	t in the case there		Surger Surger
Vote 1 - Municipal Manager		_	-	_				
Vote 2 - Management Services		-		~	liwajia:			
Vote 3 - Corporate Services		300	300	300				
Vote 4 - Finance		65	35	35				
Vote 5 - Community Services		10 988	3 371	3 595		Z-lahby		
Vote 6 - [NAME OF VOTE 6]		_	-	_	4 7 7 7 7			. Agha Eh e E
Vote 7 - [NAME OF VOTE 7]		_	-	_				
Vote 8 - [NAME OF VOTE 8]		_	_	_				
Vote 9 - [NAME OF VOTE 9]		_	-					Bastakee
Vote 10 - [NAME OF VOTE 10]		_	-	_				
Vote 11 - [NAME OF VOTE 11]		_	_					
Vote 12 - [NAME OF VOTE 12]		-	1	_				
Vote 13 - [NAME OF VOTE 13]		_	_	_				
Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15]		_	-					
I .T.			2 224 71. 17 7					
List entity summary if applicable Total Capital Expenditure		11 353	3 706	3 930		-		_
Future operational costs by vote	2							
Vote 1 - Municipal Manager	-	Nacy Arestore	esanari ya ini	A PAGE BUT IS	40,094,400,075	PROFESSION TRACT	et taleation and place	stronger e so
Vote 2 - Management Services							TANK A	Padlikati
Vote 3 - Corporate Services					ina Belokalida (j. 1. Sinakan Marekali			
Vote 4 - Finance					1.00 1.0000			
Vote 5 - Community Services		4 028	4 270	4 526		#Piktsia		
Vote 6 - [NAME OF VOTE 6]			Albinia,					ARBIT
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]			M######					
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]			tealeliai:			forces.		
List entity summary if applicable								
Total future operational costs		4 028	4 270	4 526	_	_	_	_
Future revenue by source	3							
Property rates		Terilik	###2755.	Mangesha:		gir passiār.		
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue		(10 723)	(11 366)	(12 048)				
Rental of facilities and equipment								
List other revenues sources if applicable List entity summary if applicable								
Total future revenue		(10 723)	(11 366)	(12 048)	_	_	_	-
Net Financial Implications	\vdash	26 104	19 342	20 504		-	_	_

OVERBERG DISTRICT WILMICIPALITY 26 LONG STREFT LORIVATE BAG X22 PRE BREDASIJURY 7280



27 MAY 2019

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Traction (pullip) (pulli	Project Description	Project Number					_			_			
		,	••q⁄r	MTSF Sarvice Outcome	IUDF	Ovn Strategic Objectives	Anst Class	Auet Sub-Clan	Ward Location TEL: 028	Outcome Full Year	ZOTEKTS Budget Yes	Budget Vest Budget Vest Budget Vest 2019/20 +1 2020/21 +2 2021/22 E.B. V. (P.S. A.B. A.B. A.B.	Budget Yes
	*	*		3.1		**	Þ		info@odm.org.za	m.ora	MANAN S ISS	www.odm.org.za.	ğ
도 없는 다음은 그 15년 2년 전 12일 전 12일 (14 12 년 2. 2년 12일 2일 대한 기술 12일 (14 12 년	OC3 Fundlars and Office Equipment		N48	accountable, effective and sificient	Governance	Musicipal Transformation & Institutional Developms		Funilure and Office Equipment	Head Office	8			
	KencCompuler Equipment		RENEW	accountable, effective and efficient local	Соувранся	Basis Services and Intrastructure		Compeller Software and Applications	Stand Office	.			
	Des, Furniture, and Office Earliness Des Eurolines and Office Earliness		KENEW	accountable, offective and efficient local	Covernance	Deale Personne Learning	Furniture and Office Equipment	Fumiliar and Office Equipment	Whole of District	¥ °	l V		Š,
	DG3 Computer Equipment		RENEW	accountable, effective and efficient local	Governance		Comoular Enganent	Computer Earlament	Whole of Bistrict	° 18			
	DC3_GIS Computer		New .	accountable, effective and efficient local	Governance	Baele Services and infrastructure	Computer Equipment	Computer Equipment	Whole of District	¥			
	DC3 Computer Equipment		RENEW	accountable, effective and efficient local	бочеталсе	Zanie Services and infrastructure	Computer Equipment	Computer Equipment	Whole of District	ę.			
areanar eta azazar. Pomosioaraka eta 1	DG3_Computer Equipment		HENEW	accountable, effective and efficient local	Бометился	Local Economia Development	Computer Equipment	Computer Equipment	Whole of District	¥.			
	DC3 Computer Equipment		RENEW	accountable, effective and efficient local	Governance	Figure 1 Fig	Computar Equipment	Compuler Equipment	Head Office	0 1			
	- Tellet			accountains, effective and emonent (ocus)	Governmen	Services and interest of the services of the s	Community Assets	Cools Double	Whale of District	9 0	B 8		
	rde Bulldings		MENEW	accountable affective and affolian focal	Greensone	Local Economic Davidorman	Other assets	Social Housing	Whale of Diffici	2 \$	В		Š
	DC3 Uporade ablotton facilities		MENEW	accountable affective and efficient local	Governmen	Total Popularion Development	Other second	Confest Member	Whole of Diefrica	2 8	į ફ		
da karat Na ta			REVEW	accountable, effective and efficient focal	Governance	Financial Viability	Transport Assets	Transport Assets	Kard Office	Ş			Į,
	DC3 Fire Vehicle 4X4	70 70 71 71	N SE	acodulable, effective and effolent local	Governance	Basic Services and Infrastructure	Mechinery and Equipment	Machinery and Equipment	Whole of District	1426	8	Ý	
	DG3 Plent and Equipment		à N	accountable, effective and efficient local	Воуеттапса	Luck Economia Development	Machinery and Equipment	Machinery and Equipment	Whole of District	81	5	1515	
	DC3 Rescue Equipment	TA TA	New		Governance	Basic Services and Infrastructure	Machinery and Equipment	Mechinery and Equipment	Whele of District	904	8	500	88
			N.		Сометалсе	Bank Services and Infrastructure	Machinery and Equipment	Machinery and Equipment	Whole of District	68			Ž,
	DG3_Fire Vehicle		New	accountable, effective and efficient local	Governance	Basic Services and Infrestructure	Machinery and Equipment	Machinery and Equipment	Whole of District	81		下 等 的	Š
	lnery and	Equipment	New Y	eccosmable, effective and effected local	Governance	Bania Services and Infrastructure	Machinery and Equipment	Machinery and Equipment	Whele of District	8	生宝 土		: 2
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24	Des_rurations and Office Equipment		MONON	accountable, effective and smillen accountable	Constitution	Good governance and Gonin unity Peril cipation	Furnities and Office Equipment	Furniture and Office Equipment	Whole of District	9	1000年		
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llen	DC3 Computer Equipment		RENEW	accomplie affective and efficient local	Governance	Financial Viewalls	Computer Conference	Committee Continuent					
å	OG3 Computer Equipment		REVEN		Governance		Controller Foulerant	Contourer Followeri	- LEO Park				
ä	DC3_Furniture and Office Equipmen		REVEW	accountable, effective and afficient local	Governance	Municipal Transformation & Institutional Development	Funiting and Office Equipment	Funities and Office Enthement	Head Office	•			
4	DCL Computer Equipment		REVEN	accountable, effective and efficient local	Сометиле	Municipal Transformation & Smittellonal Davelopment	Conputer Equipment	Comparer Equipment	Hand Office				
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	DC3 Furniture and Office Equipment		Upgrade	accountable, effective and efficient local	Governance	Lond Economic Development	Funiture and Office Equipment	Funiture and Office Equipment	Whole of District	N			
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To Table	DG3 (T Compuler Equipment		Upgrade	accountable, effective and efficient local	Соивтелсе	Municipal Transformulan & Inelitational Development	Computer Equipment	Computer Equipment	Head Office	9	16.		
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				accountable, sylective and attroval poor	covering	Billio Services and infrastructure	Community Accels	Fire/Antiblance Stations	Whole of District	超 私山原	8 .	10) 6 () 7 ()	
starnet audit	DG1. Bendry Fouriement		Melicia	anneantable offention and afficient focal	Galdenstree	Green and washing and Committee Dark Committee	Complete and Office Confession	Conflict and Office Conference	Whole of District		₹ '		
dministration	DC3- Air conditioners - Municipal offices	10	REVEN	special role affective and afficient local	Governence	_	Offerance	Ministra and Other	Hank Office		· 6		
Ų.	DC3-Sundry Equipment - Environmental	ī	RENEW	accountable, effective and efficient local	Governance	Deald Services and Infrastructure	Furniture and Office Equipment	Furniture and Office Equipment	Whate of District		3 2		
Finance and admit latration DG3- Comp	DG3- Computer Equipment . IT		UPGRADE	accountable, affective and efficient local	Governance	Municipal Tenesformution & Institutions Development	Computer Equipment	Computer Equipment	Heard Office			300	
	DC3-Upgrade of Municipal Offices		HENEW	accountable, effective and efficient local	Governance	Baile Services and infrastructure	Other essets	Municipal Offices	Whole of District		Ĭ,		
ration	DC3-Sundry Equipment - Risk mane	15.5	RENEW	accountable, effective and efficient focal	Governance	Good governance and Community Participation	Fundare and Office Equipment	Funiture and Office Equipment	Head Office	1.	2	9	
	DG3-Cemp site - Bewerage Plant		RENEW	accountable, effective and efficient local	Governance	Local Economia Davelopment	Sanitation infrastructure	Reflectation	Whole of District		8	4	
Sport and recrailled	DC3.Wetay Natural Increde			accountain, attacking and attack from	Coveriginos		Other assets	Sootal Housing	Whole of District				
	DC3-Sundry Equipment LED			accountable affective and efficient focal	Governance	and Foundation Countries	France Supply Intestructure	Einelling and Office Continuess	Whole of District		3 8	700	
	DC3-Carny Bits Fencing		WG NO.	accountable effective and efficient local	Governance	Coord Feerbanic Davelorment	Observed	Sortal Manelon	Whole of District		R §		
tration	DC3-9mg/ka Detectors		NEW	accountable, effective and efficient local	Governance	Figure Media	Other accers	Municipal Offices	Hand Office		ş ş		
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Ç.	DC3-Electrical appliances.		REVEN	accountable, effective and sifficient local	Governme	Municipal Transformation & Institutional Development	Funities and Office Equipment	Furniture and Office Equipment	Heard Office	14. 14.			-di
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	DO3_Upgrading of Resorts				Governance	Lotal Economic Development	Other assets	Social Housing	Whole of District			120	8
Sport and recreation			ž	ecocintable, effective and efficient focal.	Воучетнятся.	Local Economia Development	Other assets	Social Housing	Whole of District			ا بع	
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Function	Project name	Project	, ji	MTSF Service Outcome	2	Own Strategic Objectives	# .	Axxel Class		Assets	Asset Sub-Class		Ward Location	<u>10</u>	GPS Longillude	•þrill6	GPS Lattlude		complete Bu	Original Fu	Full Year Budget Year Budget Year Budget Year Forecast 2019/20 +1 2020/25 +2 2021/22	Budget Year Budget Year Budget Year 2019/20 +1 2020/21 +2 2025/72	get Year Br	dget Year
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26 LONG STREET WILMICIPALITY
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27 MAY 2019

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