

**EXTRACT FROM THE COUNCIL MINUTES HELD ON 28 JANUARY 2019**

Item A310. 28.01.2019

**ADJUSTMENT BUDGET FOR 2018/19 - 2020/2021**

C Hoffmann : Chief Financial Officer (Acting)

(Ref.: 6/1/1/1)

**PURPOSE**

The purpose of the report is to submit an adjustment budget for 2018 / 2019 to Council for consideration.

**BACKGROUND**

In terms of the MFMA an adjustment budget has to be approved by every municipality whenever it is required to address adjusted revenue expectations or expenditure adjustments. The Adjustment Budget has been compiled and is submitted to Council for consideration.

**The Medium Term Revenue and Expenditure Framework (MTREF) report inclusive of the budget schedules, which are compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR), will be distributed prior to the Council meeting of 28 January 2019.**

**LEGAL FRAMEWORK**

Section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Section 23 of the Municipal Budgeting and Reporting Regulations (MBRR) stipulates as follows:

**Municipal adjustments budgets (MFMA)**

28. (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget —
- (a) must adjust the revenue and expenditure estimates downwards if there is material undercollection of revenue during the budget year;
  - (b) may appropriate additional revenues that have become available, over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;**
  - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
  - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;**
  - (e) may authorise the spending of funds that were unspent at the end of the financial year preceding the budget year, where the under-spending could not reasonably have been foreseen at the time when the annual budget for the budget year was approved by the council;
  - (f) may correct any errors in the annual budget; and**
  - (g) may provide for any other expenditure within a prescribed framework.

In addition to Section 28 of the MFMA, Section 23 of the Municipal Budgeting and Reporting Regulations states as follows:

### **23 Timeframes for tabling of adjustments budgets**

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time during the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

- (a) Only one adjustments budget referred to in sub-regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub-regulation (3) applies.
- (b) If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.
- (c) An adjustments budget referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred within the period set in section 29(3) of the Act.
- (d) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.
- (e) An adjustments budget contemplated in section 28(2)(G) of the Act may only authorize unauthorized expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –
- (f) dealt with as part of the adjustments budget contemplated in sub-regulation (1); and
- (g) a special adjustments budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorized expenditure from the previous financial year which the council is being requested to authorize in terms of section 32(2)(a) (i) of the Act.

### **COMMENTS**

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the MFMA will be tabled in the municipal council, together with the mid-year budget and performance assessment. The following will be amended/corrected in the 2018/19 adjustment budget:

#### **Operational Budget**

- (a) The total revenue will reduce from R 205,432 million to R 200, 153 million mainly due to the decrease of revenue for solid waste.
- (b) The total expenditure will reduce from R 205, 305 million to R 203, 904 million due to the decrease in expenditure of solid waste. The unspent grant on 30 June 2018 for the Rural Roads Asset Management Grant that have been approved by National Treasury, were also included in the adjustment budget while projected savings in one vote were allocated towards spending under another vote. The adjustment for virements during the year were made but did not impact on the total expenditure.

- (c) The nett result is that the surplus of R 1,61 million at year end will change to a surplus of R423 000. It is important to note that the municipality still budget for a cash surplus for the 2018/19 financial year.

#### Capital Budget

- (a) The capital budget will decrease from R 34,441 million to R31,869 million mainly due to transferring an amount of R 4,621 million to the outer years as the full capital budget for solid waste will not be spent in 2018/19. A grant for the safety plan to an amount of R 1,0 million is included in the capital budget.
- (b) The projects for Information Technology and Furniture/Equipment were centralized to ensure that spending are done according to the highest needs.
- (c) Funds were transferred from the operational to capital budget to purchase a vehicle.

**UNANIMOUSLY RESOLVED** : (Proposed by Ald A Franken and seconded by  
Cllr N Lamprecht)

- 1) The Adjustment Budget 2018/19 – 2020/21 with amendments was considered by Council for approval;
- 2) That the changes (if any) to the SDBIP was approved by Council.

**CERTIFIED A TRUE EXTRACT FROM THE MINUTES OF THE COUNCIL MEETING HELD  
ON 28 JANUARY 2019.**



**DP BERETTI  
MUNICIPAL MANAGER**

## QUALITY CERTIFICATE

I, DP Beretti, Municipal Manager of Overberg District Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name **Mr. DP Beretti**

Municipal Manager of **Overberg District Municipality DC3**

Signature 

Date 28.1.2019.

DC3 Overberg - Table B1 Adjustments Budget Summary - 28/01/2019

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1	2	3	4	5	6	7	8		
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	9 921	9 921	-	-	-	-	(6 815)	(6 815)	3 107	20 480	21 400
Investment revenue	1 400	1 400	-	-	-	-	-	-	1 400	1 400	1 400
Transfers recognised - operational	158 024	161 424	-	-	-	-	689	689	162 114	161 756	168 937
Other own revenue	32 686	32 686	-	-	-	-	846	846	33 533	32 519	34 111
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>202 032</b>	<b>205 432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 279)</b>	<b>(5 279)</b>	<b>200 153</b>	<b>216 155</b>	<b>225 848</b>
Employee costs	105 553	105 553	-	-	-	-	(7 475)	(7 475)	98 078	110 577	117 962
Remuneration of councillors	6 169	6 169	-	-	-	-	157	157	6 326	6 416	6 672
Depreciation & asset impairment	3 101	3 101	-	-	-	-	474	474	3 576	3 101	3 101
Finance charges	5 625	5 625	-	-	-	-	1 047	1 047	6 673	8 665	8 054
Materials and bulk purchases	43 941	46 941	-	-	-	-	2 162	2 162	49 103	45 200	47 331
Transfers and grants	-	-	-	-	-	-	480	480	480	-	-
Other expenditure	37 515	37 915	-	-	-	-	1 754	1 754	39 669	43 634	44 765
<b>Total Expenditure</b>	<b>201 905</b>	<b>205 305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 401)</b>	<b>(1 401)</b>	<b>203 904</b>	<b>217 593</b>	<b>227 885</b>
<b>Surplus/(Deficit)</b>	<b>127</b>	<b>127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 878)</b>	<b>(3 878)</b>	<b>(3 751)</b>	<b>(1 438)</b>	<b>(2 036)</b>
Transfers recognised - capital	1 483	3 183	-	-	-	-	1 000	1 000	4 183	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 610</b>	<b>3 310</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 878)</b>	<b>(2 878)</b>	<b>432</b>	<b>(1 438)</b>	<b>(2 036)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1 610</b>	<b>3 310</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 878)</b>	<b>(2 878)</b>	<b>432</b>	<b>(1 438)</b>	<b>(2 036)</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	32 741	34 441	-	-	-	-	(2 572)	(2 572)	31 869	8 468	640
Transfers recognised - capital	1 483	3 183	-	-	-	-	1 000	1 000	4 183	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Internally generated funds	4 281	4 281	-	-	-	-	1 049	1 049	5 330	2 340	640
<b>Total sources of capital funds</b>	<b>32 741</b>	<b>34 441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 572)</b>	<b>(2 572)</b>	<b>31 869</b>	<b>8 468</b>	<b>640</b>
<b>Financial position</b>											
Total current assets	31 282	31 282	-	-	-	-	12 342	12 342	43 624	41 438	47 000
Total non current assets	116 666	118 366	-	-	-	-	(7 407)	(7 407)	110 958	116 325	113 864
Total current liabilities	24 432	24 432	-	-	-	-	4 324	4 324	28 756	29 519	30 591
Total non current liabilities	114 979	114 979	-	-	-	-	(3 505)	(3 505)	111 474	115 330	119 394
Community wealth/Equity	8 537	10 237	-	-	-	-	4 116	4 116	14 353	12 915	10 878
<b>Cash flows</b>											
Net cash from (used) operating	8 256	9 956	-	-	-	-	(4 301)	(4 301)	5 656	9 154	9 152
Net cash from (used) investing	(29 781)	(31 481)	-	-	-	-	3 418	3 418	(28 062)	(8 468)	(640)
Net cash from (used) financing	24 956	24 956	-	-	-	-	263	263	25 219	(2 872)	(2 949)
<b>Cash/cash equivalents at the year end</b>	<b>25 167</b>	<b>25 167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 360</b>	<b>14 360</b>	<b>39 528</b>	<b>37 341</b>	<b>42 904</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	25 167	25 167	-	-	-	-	14 360	14 360	39 528	37 341	42 904
Application of cash and investments	(23 428)	(23 428)	-	-	-	-	11 783	11 783	(11 645)	(17 054)	(17 054)
<b>Balance - surplus (shortfall)</b>	<b>48 595</b>	<b>48 595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 578</b>	<b>2 578</b>	<b>51 173</b>	<b>54 395</b>	<b>59 957</b>
<b>Asset Management</b>											
Asset register summary (WDV)	79 415	81 115	-	-	-	-	(5 478)	(5 478)	75 637	81 004	78 542
Depreciation & asset impairment	3 101	3 101	-	-	-	-	474	474	3 576	3 101	3 101
Renewal of Existing Assets	1 865	1 865	-	-	-	-	23	23	1 888	669	369
Repairs and Maintenance	94 236	97 236	-	-	-	-	(3 529)	(3 529)	93 709	102 611	107 595
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC3 Overberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/01/2019

Standard Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>	1, 4	A	5 A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		88 022	90 122	--	--	--	--	(1 289)	(1 289)	88 832	88 437	91 827
Executive and council		11 876	11 876	--	--	--	--	744	744	12 619	10 224	10 736
Finance and administration		76 146	78 246	--	--	--	--	(2 033)	(2 033)	76 213	78 213	81 091
Internal audit		--	--	--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		21 012	21 012	--	--	--	--	3 825	3 825	24 837	20 911	21 983
Community and social services		--	--	--	--	--	--	--	--	--	--	--
Sport and recreation		15 391	15 391	--	--	--	--	1 125	1 125	16 516	16 280	17 106
Public safety		5 336	5 336	--	--	--	--	2 700	2 700	8 036	4 358	4 585
Housing		--	--	--	--	--	--	--	--	--	--	--
Health		285	285	--	--	--	--	--	--	285	292	292
<i>Economic and environmental services</i>		84 560	87 560	--	--	--	--	--	--	87 560	86 327	90 638
Planning and development		--	--	--	--	--	--	--	--	--	--	--
Road transport		84 460	87 460	--	--	--	--	--	--	87 460	86 227	90 538
Environmental protection		100	100	--	--	--	--	--	--	100	100	100
<i>Trading services</i>		9 921	9 921	--	--	--	--	(6 815)	(6 815)	3 107	20 480	21 400
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		9 921	9 921	--	--	--	--	(6 815)	(6 815)	3 107	20 480	21 400
Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	2	203 515	208 615	--	--	--	--	(4 279)	(4 279)	204 336	216 155	225 848
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		48 903	49 303	--	--	--	--	(582)	(582)	48 721	49 552	51 455
Executive and council		10 617	10 617	--	--	--	--	(16)	(16)	10 601	11 086	11 548
Finance and administration		37 027	37 027	--	--	--	--	(159)	(159)	36 868	37 113	38 452
Internal audit		1 259	1 659	--	--	--	--	(407)	(407)	1 252	1 353	1 456
<i>Community and public safety</i>		56 993	56 993	--	--	--	--	2 563	2 563	59 556	60 822	64 519
Community and social services		--	--	--	--	--	--	--	--	--	--	--
Sport and recreation		15 220	15 220	--	--	--	--	2 629	2 629	17 848	16 017	16 873
Public safety		27 483	27 483	--	--	--	--	132	132	27 615	29 552	31 246
Housing		--	--	--	--	--	--	--	--	--	--	--
Health		14 290	14 290	--	--	--	--	(198)	(198)	14 092	15 253	16 400
<i>Economic and environmental services</i>		88 730	91 730	--	--	--	--	(919)	(919)	90 811	90 794	95 425
Planning and development		1 655	1 655	--	--	--	--	(371)	(371)	1 284	1 772	1 899
Road transport		84 460	87 460	--	--	--	--	(477)	(477)	86 983	86 227	90 538
Environmental protection		2 616	2 616	--	--	--	--	(72)	(72)	2 544	2 795	2 988
<i>Trading services</i>		7 279	7 279	--	--	--	--	(2 462)	(2 462)	4 816	16 424	16 485
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		7 279	7 279	--	--	--	--	(2 462)	(2 462)	4 816	16 424	16 485
Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Functional</b>	3	201 905	205 305	--	--	--	--	(1 401)	(1 401)	203 904	217 593	227 885
<b>Surplus/ (Deficit) for the year</b>		1 610	3 310	--	--	--	--	(2 878)	(2 878)	432	(1 438)	(2 036)

DC3 Overberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/01/2019

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		13 074	13 074	-	-	-	-	744	744	13 817	11 422	11 934
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		24	24	-	-	-	-	-	-	24	24	24
Vote 4 - Finance		76 408	78 508	-	-	-	-	667	667	79 174	76 992	79 870
Vote 5 - Community Services		114 010	117 010	-	-	-	-	(5 690)	(5 690)	111 321	127 718	134 022
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	203 515	208 615	-	-	-	-	(4 279)	(4 279)	204 336	216 155	225 848
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		15 405	15 805	-	-	-	-	(816)	(816)	14 988	16 199	17 012
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		10 551	10 551	-	-	-	-	(685)	(685)	9 866	11 082	11 591
Vote 4 - Finance		23 501	23 501	-	-	-	-	593	593	24 094	22 857	23 472
Vote 5 - Community Services		152 448	155 448	-	-	-	-	(493)	(493)	154 955	167 455	175 811
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	201 905	205 305	-	-	-	-	(1 401)	(1 401)	203 904	217 593	227 885
<b>Surplus/ (Deficit) for the year</b>	2	1 610	3 310	-	-	-	-	(2 878)	(2 878)	432	(1 438)	(2 036)

DC3 Overberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - electricity revenue	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - water revenue	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - sanitation revenue	2	--	--	--	--	--	--	--	--	--	--	--
Service charges - refuse revenue	2	9 921	9 921	--	--	--	--	(6 815)	(6 815)	3 107	20 480	21 400
Service charges - other		--	--	--	--	--	--	--	--	--	--	--
Rental of facilities and equipment		11 355	11 355	--	--	--	--	--	--	11 355	11 989	12 611
Interest earned - external investments		1 400	1 400	--	--	--	--	--	--	1 400	1 400	1 400
Interest earned - outstanding debtors		0	0	--	--	--	--	--	--	0	0	0
Dividends received		--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		--	--	--	--	--	--	--	--	--	--	--
Licences and permits		135	135	--	--	--	--	--	--	135	142	142
Agency services		8 813	8 813	--	--	--	--	--	--	8 813	10 224	10 736
Transfers and subsidies		158 024	161 424	--	--	--	--	689	689	162 114	161 756	168 937
Other revenue	2	9 423	9 423	--	--	--	--	--	--	9 423	10 164	10 622
Gains on disposal of PPE		2 960	2 960	--	--	--	--	846	846	3 806	--	--
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>202 032</b>	<b>205 432</b>	--	--	--	--	<b>(5 279)</b>	<b>(5 279)</b>	<b>200 153</b>	<b>216 155</b>	<b>225 848</b>
<b>Expenditure By Type</b>												
Employee related costs		105 553	105 553	--	--	--	--	(7 475)	(7 475)	98 078	110 577	117 962
Remuneration of councillors		6 169	6 169	--	--	--	--	157	157	6 326	6 416	6 672
Debt Impairment		--	--	--	--	--	--	--	--	--	--	--
Depreciation & asset impairment		3 101	3 101	--	--	--	--	474	474	3 576	3 101	3 101
Finance charges		5 625	5 625	--	--	--	--	1 047	1 047	6 673	8 665	8 054
Bulk purchases		--	--	--	--	--	--	--	--	--	--	--
Other materials		43 941	46 941	--	--	--	--	2 162	2 162	49 103	45 200	47 331
Contracted services		19 699	19 699	--	--	--	--	(2 581)	(2 581)	17 118	26 213	26 891
Transfers and subsidies		--	--	--	--	--	--	480	480	480	--	--
Other expenditure		17 816	18 216	--	--	--	--	4 335	4 335	22 551	17 421	17 874
Loss on disposal of PPE		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure</b>		<b>201 905</b>	<b>205 305</b>	--	--	--	--	<b>(1 401)</b>	<b>(1 401)</b>	<b>203 904</b>	<b>217 593</b>	<b>227 885</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		127	127	--	--	--	--	(3 878)	(3 878)	(3 751)	(1 438)	(2 036)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 483	3 183	--	--	--	--	1 000	1 000	4 183	--	--
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) before taxation</b>		<b>1 610</b>	<b>3 310</b>	--	--	--	--	<b>(2 878)</b>	<b>(2 878)</b>	<b>432</b>	<b>(1 438)</b>	<b>(2 036)</b>
Taxation		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after taxation</b>		<b>1 610</b>	<b>3 310</b>	--	--	--	--	<b>(2 878)</b>	<b>(2 878)</b>	<b>432</b>	<b>(1 438)</b>	<b>(2 036)</b>
Attributable to minorities		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 610</b>	<b>3 310</b>	--	--	--	--	<b>(2 878)</b>	<b>(2 878)</b>	<b>432</b>	<b>(1 438)</b>	<b>(2 036)</b>
Share of surplus/ (deficit) of associate		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>		<b>1 610</b>	<b>3 310</b>	--	--	--	--	<b>(2 878)</b>	<b>(2 878)</b>	<b>432</b>	<b>(1 438)</b>	<b>(2 036)</b>



DC3 Overberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		72	72	-	-	-	-	(60)	(60)	12	72	72
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		279	279	-	-	-	-	351	351	630	110	110
Vote 4 - Finance		310	310	-	-	-	-	(236)	(236)	74	54	54
Vote 5 - Community Services		5 103	6 803	-	-	-	-	1 994	1 994	8 797	2 104	404
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		5 764	7 464	-	-	-	-	2 049	2 049	9 513	2 340	640
<b>Total Capital Expenditure - Vote</b>		32 741	34 441	-	-	-	-	(2 572)	(2 572)	31 869	8 468	640
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		643	643	-	-	-	-	74	74	716	218	218
Executive and council		18	18	-	-	-	-	(18)	(18)	-	18	18
Finance and administration		607	607	-	-	-	-	109	109	716	182	182
Internal audit		18	18	-	-	-	-	(18)	(18)	0	18	18
<b>Community and public safety</b>		5 059	6 759	-	-	-	-	2 028	2 028	8 787	2 086	386
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 175	1 175	-	-	-	-	400	400	1 575	465	165
Public safety		3 683	5 383	-	-	-	-	1 200	1 200	6 583	1 600	200
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		201	201	-	-	-	-	428	428	629	21	21
<b>Economic and environmental services</b>		62	62	-	-	-	-	(52)	(52)	10	36	36
Planning and development		18	18	-	-	-	-	(18)	(18)	-	18	18
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		44	44	-	-	-	-	(34)	(34)	10	18	18
<b>Trading services</b>		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	32 741	34 441	-	-	-	-	(2 572)	(2 572)	31 869	8 468	640
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		1 483	3 183	-	-	-	-	1 000	1 000	4 183	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 483	3 183	-	-	-	-	1 000	1 000	4 183	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Internally generated funds		4 281	4 281	-	-	-	-	1 049	1 049	5 330	2 340	640
<b>Total Capital Funding</b>		32 741	34 441	-	-	-	-	(2 572)	(2 572)	31 869	8 468	640

DC3 Overberg - Table B6 Adjustments Budget Financial Position - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.		Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		25 167	25 167	-	-	-	-	14 360	14 360	39 528	37 341	42 904
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	1 111	1 111	-	-	-	-	171	171	1 282	1 282	1 282
Other debtors		4 015	4 015	-	-	-	-	(2 226)	(2 226)	1 789	1 789	1 789
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		989	989	-	-	-	-	37	37	1 026	1 026	1 026
<b>Total current assets</b>		<b>31 282</b>	<b>31 282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 342</b>	<b>12 342</b>	<b>43 624</b>	<b>41 438</b>	<b>47 000</b>
<b>Non current assets</b>												
Long-term receivables		28 433	28 433	-	-	-	-	-	-	28 433	28 433	28 433
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	1 199	1 199	1 199	1 199	1 199
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	78 541	80 241	-	-	-	-	(6 110)	(6 110)	74 131	79 579	77 199
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		874	874	-	-	-	-	(567)	(567)	307	226	144
Other non-current assets		8 818	8 818	-	-	-	-	(1 929)	(1 929)	6 889	6 889	6 889
<b>Total non current assets</b>		<b>116 666</b>	<b>118 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 407)</b>	<b>(7 407)</b>	<b>110 958</b>	<b>116 325</b>	<b>113 864</b>
<b>TOTAL ASSETS</b>		<b>147 948</b>	<b>149 648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 934</b>	<b>4 934</b>	<b>154 582</b>	<b>157 763</b>	<b>160 864</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		3 248	3 248	-	-	-	-	(376)	(376)	2 872	2 949	3 296
Consumer deposits		12	12	-	-	-	-	-	-	12	12	12
Trade and other payables		10 131	10 131	-	-	-	-	4 319	4 319	14 450	14 450	14 450
Provisions		11 042	11 042	-	-	-	-	380	380	11 422	12 108	12 834
<b>Total current liabilities</b>		<b>24 432</b>	<b>24 432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 324</b>	<b>4 324</b>	<b>28 756</b>	<b>29 519</b>	<b>30 591</b>
<b>Non current liabilities</b>												
Borrowing	1	25 135	25 135	-	-	-	-	26	26	25 161	22 211	18 916
Provisions	1	89 843	89 843	-	-	-	-	(3 531)	(3 531)	86 313	93 118	100 478
<b>Total non current liabilities</b>		<b>114 979</b>	<b>114 979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 505)</b>	<b>(3 505)</b>	<b>111 474</b>	<b>115 330</b>	<b>119 394</b>
<b>TOTAL LIABILITIES</b>		<b>139 411</b>	<b>139 411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>819</b>	<b>819</b>	<b>140 230</b>	<b>144 848</b>	<b>149 985</b>
<b>NET ASSETS</b>	2	<b>8 537</b>	<b>10 237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 116</b>	<b>4 116</b>	<b>14 353</b>	<b>12 915</b>	<b>10 878</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		8 537	10 237	-	-	-	-	4 116	4 116	14 353	12 915	10 878
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>8 537</b>	<b>10 237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 116</b>	<b>4 116</b>	<b>14 353</b>	<b>12 915</b>	<b>10 878</b>

DC3 Overberg - Table B7 Adjustments Budget Cash Flows - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
	3	4	5	6	7	8	9	10				
	A	A1	B	C	D	E	F	G	H			
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		--	--	--	--	--	--	--	--	--	--	--
Service charges		9 921	9 921	--	--	--	--	(6 815)	(6 815)	3 107	20 480	21 400
Other revenue		29 726	29 726	--	--	--	--	750	750	30 476	32 519	34 111
Government - operating	1	158 024	161 424	--	--	--	--	(1 422)	(1 422)	160 002	161 756	168 937
Government - capital	1	1 483	3 183	--	--	--	--	1 000	1 000	4 183	--	--
Interest		1 400	1 400	--	--	--	--	--	--	1 400	1 400	1 400
Dividends		--	--	--	--	--	--	--	--	--	--	--
<b>Payments</b>												
Suppliers and employees		(191 969)	(195 369)	--	--	--	--	3 451	3 451	(191 918)	(203 194)	(213 705)
Finance charges		(329)	(329)	--	--	--	--	(785)	(785)	(1 115)	(3 327)	(2 992)
Transfers and Grants	1	--	--	--	--	--	--	(480)	(480)	(480)	(480)	--
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 256</b>	<b>9 956</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(4 301)</b>	<b>(4 301)</b>	<b>5 656</b>	<b>9 154</b>	<b>9 152</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		2 960	2 960	--	--	--	--	846	846	3 806	--	--
Decrease (increase) in non-current debtors		--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) other non-current receivables		--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current investments		--	--	--	--	--	--	--	--	--	--	--
<b>Payments</b>												
Capital assets		(32 741)	(34 441)	--	--	--	--	2 572	2 572	(31 869)	(8 468)	(640)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(29 781)</b>	<b>(31 481)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3 418</b>	<b>3 418</b>	<b>(28 062)</b>	<b>(8 468)</b>	<b>(640)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/refinancing		26 977	26 977	--	--	--	--	1 415	1 415	28 393	--	--
Increase (decrease) in consumer deposits		--	--	--	--	--	--	--	--	--	--	--
<b>Payments</b>												
Repayment of borrowing		(2 021)	(2 021)	--	--	--	--	(1 153)	(1 153)	(3 174)	(2 872)	(2 949)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>24 956</b>	<b>24 956</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>263</b>	<b>263</b>	<b>25 219</b>	<b>(2 872)</b>	<b>(2 949)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>												
Cash/cash equivalents at the year begin:	2	21 736	21 736	--	--	--	--	14 980	14 980	36 715	39 528	37 341
Cash/cash equivalents at the year end:	2	25 167	25 167	--	--	--	--	14 360	14 360	39 528	37 341	42 904

DC3 Overberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and Investments available</b>												
Cash/cash equivalents at the year end	1	25 167	25 167	-	-	-	-	14 360	14 360	39 528	37 341	42 904
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>25 167</b>	<b>25 167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 360</b>	<b>14 360</b>	<b>39 528</b>	<b>37 341</b>	<b>42 904</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		7 301	7 301	-	-	-	-	3 492	3 492	10 794	10 794	10 794
Unspent borrowing		-	-	-	-	-	-	6 128	6 128	6 128	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(30 729)	(30 729)	-	-	-	-	2 162	2 162	(28 567)	(27 847)	(27 847)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term Investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and Investments:</b>		<b>(23 428)</b>	<b>(23 428)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 783</b>	<b>11 783</b>	<b>(11 645)</b>	<b>(17 054)</b>	<b>(17 054)</b>
<b>Surplus(shortfall)</b>		<b>48 595</b>	<b>48 595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 578</b>	<b>2 578</b>	<b>51 173</b>	<b>54 395</b>	<b>59 957</b>

DC3 Overberg - Table B9 Asset Management - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2019/20	+2 2020/21
R thousands												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	3 849	5 549	-	-	-	-	1 636	1 636	7 185	1 621	221
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	2 900	2 900	2 900	1 400	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2 900	2 900	2 900	1 400	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		88	88	-	-	-	-	-	-	88	-	-
Housing		50	50	-	-	-	-	-	-	50	-	-
Other Assets	6	138	138	-	-	-	-	-	-	138	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		13	13	-	-	-	-	(13)	(13)	-	6	6
Machinery and Equipment		3 698	5 398	-	-	-	-	(1 700)	(1 700)	3 698	215	215
Transport Assets		-	-	-	-	-	-	449	449	449	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	1 865	1 865	-	-	-	-	23	23	1 888	669	369
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		400	400	-	-	-	-	400	400	800	200	50
Sanitation Infrastructure		100	100	-	-	-	-	-	-	100	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		500	500	-	-	-	-	400	400	900	200	50
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		240	240	-	-	-	-	-	-	240	-	-
Housing		520	520	-	-	-	-	-	-	520	250	100
Other Assets	6	760	760	-	-	-	-	-	-	760	250	100
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		390	390	-	-	-	-	(390)	(390)	-	147	147
Furniture and Office Equipment		215	215	-	-	-	-	13	13	228	72	72
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	27 027	27 027	-	-	-	-	(4 231)	(4 231)	22 796	6 178	50
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-

Solid Waste Infrastructure		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		50	50	-	-	-	-	390	390	440	50	50
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4											
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		400	400	-	-	-	-	400	400	800	200	50
Sanitation Infrastructure		100	100	-	-	-	-	-	-	100	-	-
Solid Waste Infrastructure		26 977	26 977	-	-	-	-	(4 621)	(4 621)	22 356	6 128	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		27 477	27 477	-	-	-	-	(4 221)	(4 221)	23 256	6 328	50
Community Facilities		-	-	-	-	-	-	2 900	2 900	2 900	1 400	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2 900	2 900	2 900	1 400	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		328	328	-	-	-	-	-	-	328	-	-
Housing		570	570	-	-	-	-	-	-	570	250	100
Other Assets		898	898	-	-	-	-	-	-	898	250	100
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		440	440	-	-	-	-	(0)	(0)	440	197	197
Furniture and Office Equipment		228	228	-	-	-	-	1	1	228	78	78
Machinery and Equipment		3 698	5 398	-	-	-	-	(1 700)	(1 700)	3 698	215	215
Transport Assets		-	-	-	-	-	-	449	449	449	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	32 741	34 441	-	-	-	-	(2 572)	(2 572)	31 869	8 468	640
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5											
Roads Infrastructure		2 059	2 059	-	-	-	-	(94)	(94)	1 965	1 811	1 656
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		316	316	-	-	-	-	(23)	(23)	293	260	227
Water Supply Infrastructure		1 345	1 345	-	-	-	-	391	391	1 736	1 899	1 912
Sanitation Infrastructure		2 486	2 486	-	-	-	-	(230)	(230)	2 255	1 955	1 655
Solid Waste Infrastructure		31 848	31 848	-	-	-	-	(4 478)	(4 478)	27 369	33 498	33 498
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		38 054	38 054	-	-	-	-	(4 435)	(4 435)	33 619	39 423	38 948
Community Facilities		3 001	3 001	-	-	-	-	(87)	(87)	2 915	4 300	4 286
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		3 001	3 001	-	-	-	-	(87)	(87)	2 915	4 300	4 286
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	1 199	1 199	1 199	1 199	1 199
Operational Buildings		10 731	10 731	-	-	-	-	418	418	11 148	11 114	11 079
Housing		4 812	4 812	-	-	-	-	450	450	5 262	5 336	5 260
Other Assets		15 542	15 542	-	-	-	-	868	868	16 410	16 450	16 339

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		874	874	-	-	-	-	(567)	(567)	307	226	144
Intangible Assets		874	874	-	-	-	-	(567)	(567)	307	226	144
Computer Equipment		1 697	1 697	-	-	-	-	(162)	(162)	1 535	1 460	1 385
Furniture and Office Equipment		4 260	4 260	-	-	-	-	(321)	(321)	3 939	3 342	2 746
Machinery and Equipment		11 343	13 043	-	-	-	-	(2 341)	(2 341)	10 702	10 081	9 460
Transport Assets		4 644	4 644	-	-	-	-	367	367	5 011	4 523	4 035
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>79 415</b>	<b>81 115</b>	-	-	-	-	<b>(5 478)</b>	<b>(5 478)</b>	<b>75 637</b>	<b>81 004</b>	<b>78 542</b>
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		<b>3 101</b>	<b>3 101</b>	-	-	-	-	<b>474</b>	<b>474</b>	<b>3 576</b>	<b>3 101</b>	<b>3 101</b>
<b>Repairs and Maintenance by asset class</b>	<b>3</b>	<b>94 238</b>	<b>97 238</b>	-	-	-	-	<b>(3 529)</b>	<b>(3 529)</b>	<b>93 709</b>	<b>102 611</b>	<b>107 595</b>
<i>Roads Infrastructure</i>		<i>80 957</i>	<i>83 957</i>	-	-	-	-	<i>(314)</i>	<i>(314)</i>	<i>83 642</i>	<i>82 616</i>	<i>86 741</i>
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		<i>4 401</i>	<i>4 401</i>	-	-	-	-	<i>(3 092)</i>	<i>(3 092)</i>	<i>1 308</i>	<i>10 507</i>	<i>11 180</i>
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>85 357</b>	<b>88 357</b>	-	-	-	-	<b>(3 407)</b>	<b>(3 407)</b>	<b>84 951</b>	<b>93 123</b>	<b>97 920</b>
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		<i>258</i>	<i>258</i>	-	-	-	-	<i>(10)</i>	<i>(10)</i>	<i>248</i>	<i>263</i>	<i>270</i>
Housing		<i>540</i>	<i>540</i>	-	-	-	-	<i>(92)</i>	<i>(92)</i>	<i>448</i>	<i>540</i>	<i>540</i>
Other Assets		<i>798</i>	<i>798</i>	-	-	-	-	<i>(102)</i>	<i>(102)</i>	<i>696</i>	<i>803</i>	<i>810</i>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		<i>162</i>	<i>162</i>	-	-	-	-	<i>24</i>	<i>24</i>	<i>186</i>	<i>164</i>	<i>168</i>
Machinery and Equipment		<i>2 961</i>	<i>2 961</i>	-	-	-	-	<i>(292)</i>	<i>(292)</i>	<i>2 670</i>	<i>3 466</i>	<i>3 474</i>
Transport Assets		<i>4 959</i>	<i>4 959</i>	-	-	-	-	<i>248</i>	<i>248</i>	<i>5 207</i>	<i>5 056</i>	<i>5 222</i>
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>6</b>	<b>97 339</b>	<b>100 339</b>	-	-	-	-	<b>(3 054)</b>	<b>(3 054)</b>	<b>97 285</b>	<b>105 713</b>	<b>110 696</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		<i>88.2%</i>	<i>83.9%</i>							<i>77.5%</i>	<i>80.9%</i>	<i>65.5%</i>
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		<i>931.6%</i>	<i>931.6%</i>							<i>690.4%</i>	<i>220.8%</i>	<i>13.5%</i>
<i>R&amp;M as a % of PPE</i>		<i>118.7%</i>	<i>119.9%</i>							<i>123.9%</i>	<i>126.7%</i>	<i>137.0%</i>
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		<i>155.0%</i>	<i>155.5%</i>							<i>156.5%</i>	<i>135.1%</i>	<i>137.5%</i>

DC3 Overberg - Table B10 Basic service delivery measurement - 28/01/2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		N/A								#VALUE!		
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Refuse (removed once a week for indigent households)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) ( Impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
<b>Total revenue cost of subsidised services provided</b>	6											