

OVERBERG DISTRICT MUNICIPALITY

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ADJUSTMENT BUDGET:

2019/2020 – 2021/2022

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Glossary

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

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

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

GDFI - Gross Domestic Fixed Investment

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

ICT – Information Communication Technology

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

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

MBBR - Municipal Budget Reporting Regulations

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

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

ODM – Overberg District Municipality

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

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

TMA – Total Municipal Account

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

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

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

PART 1 – ADJUSTMENT BUDGET

1. Mayors Report

Section 28 of the MFMA read as follow:

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 included/amended/corrected in the 2019/20 adjustment budget:

Operational Budget. A municipality may revise an approved annual budget through an adjustments budget.

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), a Mid-year report was submitted where several material variances were identified. In terms of section 23 of the MBRR, the following reasons (if applicable) must be highlighted that necessitate that an Adjustment Budget must be submitted to Council.

1.1 New allocations of cash back accumulated funds

No new allocations of cash back accumulated funds will be needed. The reduction of the capital budget with just over 50%, will result in a positive net cashflow of R3.6 million after the adjusted operational deficit of R3 025 077 had been considered. The additional shortfall of R598 436 caused by the adjustment budget is already included in the R3 million.

1.2 Multi-year funds shifting in relation to capital year programme

In August 2019, an adjustment budget was approved by Council, as some votes on the 2019/20 budget need to be adjusted as a result of uncompleted projects that needed to be carried forward from the 2018/19 budget. The six projects that were rolled forward from the 2018/19 financial year, was all funded by own funds.

The following additional changes had been identified with which the capital programme will have to be adjusted:

- (a) removing the capital project "Fire Station" to the amount of R 2,9 million as properties will not be sold timely in the 2019/20 financial year to finance the project. The project will be included in the 2020/21 capital budget
- (b) removing the capital project "Karwyderskraal" to the amount of R 6 128 111 as the adjacent property owner is not willing to sell their properties next to Karwyderskraal. A project will be included in the 2020/21 capital budget as soon as a new project has been identified
- (c) adding the unspent grant on 30 June 2019 for the safety implementation plan to an amount of R 750 000
- (d) adding the unspent Municipal Service Delivery and Capacity Building Grant on 30 June 2019 to an amount of R 1,7 million, transferring of the capital project "Upgrade Bungalows" to the amount of R 120 000 to the operational budget

1.3 Unforeseen and unavoidable expenditure

There was no major unforeseen and unavoidable expenditure although the following two events caused a shortfall of R598 436 the original budget, that needs to be adjusted:

- (a) An increase in monthly insurance premiums not foreseen
- (b) An increase in Audit fees due to additional hours spent by the Auditor-General

1.4 Allocation and grants adjustments

The following adjustments to certain unspent and additional grants which had an impact on the Municipality's budget.

- (a) The unspent grants on 30 June 2019 for the following grants have been approved by National Treasury and were included in the adjustment budget:

Financial Management Support Grant	R 229 110
Financial Management Capacity Building Grant	R 120 000
LG Graduate Internship Grant	R 26 101
Safety implementation plan Grant	R 934 995
Municipal Service Delivery and Capacity Building Grant	R 1 700 000

- (b) The following additional grants which became available during the financial year, have been included in the adjustment budget:

WC Financial Management Support Grant	R 650 000
LG Internship Grant	R 80 000
CDW Operational Support Grant	R 112 000
Western Cape: Transport and Public Works (which results in additional income of agency fees)	R 3 000 000

1.5 Recommendations

It is recommended:

- 1) That Council approves the adjustments budget, and
- 2) That Council approves the changes in the service delivery and budget implementation plan.

Mayor

Ald AE Franken

2. Resolutions

ADJUSTMENT BUDGET 2019/2020

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

RECOMMENDATION:

That Council approves the following:

- 1) That the adjustments budget of the Overberg District Municipality for the financial year 2019/2020 as set out in the summary below and the schedules contained in section 4 (Annexure A) be approved

Adjusted Operating budget of R230 285 253 (+3.54%)

Adjusted Operating revenue of R227 260 246 (3.31%)

Adjusted deficit of R3 025 077 (+0.25%)

Adjusted Capital Budget of R6 552 000 (-50.56%)

- 2) That the update KPI's in the SDBIP which will be tabled at the meeting as Annexure B, be considered and approved by Council
- 3) That it be noted that there are no changes to any budget-related policies

3. Executive Summary

The Municipality's approved 2019/2020 budget amounted to R 233 765 320, represented by a Capital Budget of R 11 353 111 and an Operating Budget of R 222 412 209 with a deficit of R2 426 574 after revenue of R219 985 635 had been considered.

The following adjustments to be above amounts, are recommended and tabled for consideration:

Adjusted Operating budget of R230 285 253 (+3.54%)

Adjusted Operating revenue of R227 260 246 (3.31%)

Adjusted deficit of R3 025 077 (+0.25%)

Adjusted Capital Budget of R6 552 000 (-50.56%)

ADJUSTED OPERATIONAL EXPENDITURE

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2019/20	ADJUSTMENT BUDGET 2019/20	ACTUAL - JUL TO DEC 2019	% TO DATE
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	1 927 742.00	2 093 019.00	974 877.91	46.58%
3001	MUNICIPAL MANAGER	Executive Support	888 691.00	781 665.00	141 000.45	18.04%
3002	MUNICIPAL MANAGER	Internal Audit	1 366 328.00	1 672 810.00	681 909.66	40.76%
3003	MUNICIPAL MANAGER	Council Expenditure	8 374 844.00	8 148 031.00	3 234 490.08	39.70%
3004	MUNICIPAL MANAGER	Idp & Communication	1 311 503.00	1 331 331.00	651 254.68	48.92%
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 694 039.00	1 661 688.00	406 167.15	24.44%
Sub-Total			15 563 147.00	15 688 544.00	6 089 699.93	38.82%
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 187 269.00	1 000 122.00	280 416.34	28.04%
4001	CORPORATE SERVICES	Corporate Support	1 620 282.00	1 766 067.00	656 115.88	37.15%
4002	CORPORATE SERVICES	Human Resources	2 546 637.00	3 672 342.74	1 130 002.46	31.63%
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	3 104 987.00	3 349 142.00	1 116 910.88	33.35%
4004	CORPORATE SERVICES	Information Services	3 160 672.00	3 729 628.00	1 295 012.18	34.72%
Sub-Total			11 619 847.00	13 417 301.74	4 478 457.74	33.38%
5000	FINANCE	Executive (Finance)	1 224 161.00	1 240 661.00	474 297.65	38.23%
5001	FINANCE	Financial Support	293 048.00	532 830.00	79 284.98	14.88%
5002	FINANCE	Financial Services	16 376 255.00	16 366 664.22	5 687 541.95	34.75%
5003	FINANCE	Revenue	1 360 450.00	1 617 523.00	686 978.04	42.47%
5004	FINANCE	Expenditure	3 254 531.00	3 529 454.00	1 199 916.78	34.00%
5005	FINANCE	Supply Chain Management	2 012 877.00	2 084 788.00	941 350.30	45.15%
Sub-Total			24 521 322.00	25 371 920.22	9 069 369.70	35.75%
6000	COMMUNITY SERVICES	Executive (Community Services)	1 198 675.00	1 216 975.00	525 837.45	43.21%
6001	COMMUNITY SERVICES	Community Services Support	1 039.00	1 539.00	127.83	8.31%
6002	COMMUNITY SERVICES	Municipal Health	14 946 363.00	15 947 063.00	7 155 267.94	44.87%
6003	COMMUNITY SERVICES	Comprehensive Health	15 387.00	203 762.00	93 018.24	45.65%
6004	COMMUNITY SERVICES	Environmental Management	2 790 065.00	2 845 404.00	1 155 803.86	40.62%
6005	COMMUNITY SERVICES	Solid Waste	10 239 496.00	10 956 156.00	1 578 990.47	14.41%
6006	COMMUNITY SERVICES	Emergency Services	30 875 630.00	29 960 789.22	12 912 324.25	43.10%
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	18 819 806.00	19 969 753.39	8 183 469.36	40.98%
6008	COMMUNITY SERVICES	Roads Function	91 821 429.00	94 706 045.00	55 208 626.09	58.29%
Sub-Total			170 707 890.00	175 807 486.61	86 813 465.49	49.38%
TOTAL OPERATING EXPENDITURE			222 412 206.00	230 285 252.57	106 450 992.86	46.23%

OVERBERG DISTRICT MUNICIPALITY

ADJUSTED OPERATIONAL REVENUE

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2019/20	ADJUSTMENT BUDGET 2019/20	ACTUAL - JUL TO DEC 2019	% TO DATE
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	-	-	-	#DIV/0!
3001	MUNICIPAL MANAGER	Executive Support	-	-	-	#DIV/0!
3002	MUNICIPAL MANAGER	Internal Audit	-	-	-	#DIV/0!
3003	MUNICIPAL MANAGER	Council Expenditure	14 681 366.00	14 796 751.00	-	0.00%
3004	MUNICIPAL MANAGER	Idp & Communication	-	-	-	#DIV/0!
3005	MUNICIPAL MANAGER	Performance & Risk Management	538 186.00	538 186.00	-	0.00%
Sub-Total			15 219 552.00	15 334 937.00	-	0.00%
4000	CORPORATE SERVICES	Executive (Corporate Services)	-	-	-	#DIV/0!
4001	CORPORATE SERVICES	Corporate Support	23 530.00	63 530.00	34 446.69	54.22%
4002	CORPORATE SERVICES	Human Resources	-	-	-	#DIV/0!
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	-	-	-	#DIV/0!
4004	CORPORATE SERVICES	Information Services	-	-	-	#DIV/0!
Sub-Total			23 530.00	63 530.00	34 446.69	54.22%
5000	FINANCE	Executive (Finance)	-	-	-	#DIV/0!
5001	FINANCE	Financial Support	-	-	-	#DIV/0!
5002	FINANCE	Financial Services	79 990 500.00	83 324 706.00	56 264 110.49	67.52%
5003	FINANCE	Revenue	7 000.00	7 000.00	12 593.29	179.90%
5004	FINANCE	Expenditure	-	30 000.00	13 494.58	44.98%
5005	FINANCE	Supply Chain Management	-	-	-	#DIV/0!
Sub-Total			79 997 500.00	83 361 706.00	56 290 198.36	67.53%
6000	COMMUNITY SERVICES	Executive (Community Services)	-	-	-	#DIV/0!
6001	COMMUNITY SERVICES	Community Services Support	-	-	-	#DIV/0!
6002	COMMUNITY SERVICES	Municipal Health	300 000.00	300 000.00	81 345.55	27.12%
6003	COMMUNITY SERVICES	Comprehensive Health	15 358.00	203 762.00	93 018.24	45.65%
6004	COMMUNITY SERVICES	Environmental Management	143 000.00	143 000.00	42 665.00	29.84%
6005	COMMUNITY SERVICES	Solid Waste	10 723 096.00	10 738 096.00	5 231 410.84	48.72%
6006	COMMUNITY SERVICES	Emergency Services	4 083 770.00	4 083 770.00	(1 888 665.71)	-46.25%
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	17 658 400.00	18 308 400.00	8 438 012.21	46.09%
6008	COMMUNITY SERVICES	Roads Function	91 821 429.00	94 723 045.00	51 115 958.46	53.96%
Sub-Total			124 745 053.00	128 500 073.00	63 113 744.59	49.12%
TOTAL OPERATING EXPENDITURE			219 985 635.00	227 260 246.00	119 438 389.64	52.56%

ADJUSTED CAPITAL BUDGET

CAPITAL PROGRAMME 2019/2020 - 2021/22								
	ORIGINAL BUDGET 2019/20	ADJUSTMENT ROLL OVERS	ADJUSTED BUDGET 2019/20	ADJUSTMENT 2019/20	ADJUSTMENT BUDGET 2019/20	ORIGINAL BUDGET 2020/21	ORIGINAL BUDGET 2021/22	
1 LED TOURISM AND RESORTS								
1.1 Plant and Equipment-Uilenskraalmond	R15 000.00		R15 000.00	R25 000.00	R40 000.00	R15 000.00	R0.00	
1.2 Water network update - die Dam	R200 000.00		R200 000.00		R200 000.00	R0.00	R0.00	
1.3 Ablution facilities - Die Dam	R0.00	R300 000.00	R300 000.00		R300 000.00			
1.4 Upgrade Bungalows	R120 000.00		R120 000.00	-R120 000.00	R0.00	R515 000.00	R470 000.00	
1.5 Grease Trap	R25 000.00		R25 000.00	-R25 000.00	R0.00	R0.00	R0.00	
	R360 000.00	R300 000.00	R660 000.00	-R120 000.00	R540 000.00			
2 EMERGENCY SERVICES						R0.00	R0.00	
2.1 Fire Station	R2 900 000.00		R2 900 000.00	-R2 900 000.00	R0.00	R0.00	R0.00	
2.2 Rescue Equipment	R500 000.00		R500 000.00	-R20 000.00	R480 000.00	R0.00	R0.00	
2.3 Fire Vehicle 4x4	R0.00	R1 447 000.00	R1 447 000.00	-R30 000.00	R1 417 000.00			
2.4 Fire - Facilities & Equipment (Grant)	R0.00		R0.00	R1 700 000.00	R1 700 000.00			
2.5 Safety Implementation Plan	R0.00	R0.00	R0.00	R750 000.00	R750 000.00			
2.6 Communication System	R1 100 000.00		R1 100 000.00		R1 100 000.00	R2 000 000.00	R2 100 000.00	
	R4 500 000.00	R1 447 000.00	R5 947 000.00	-R500 000.00	R5 447 000.00			
3 INFORMATION SERVICES								
3.1 IT Equipment	R300 000.00	R150 000.00	R450 000.00	R0.00	R450 000.00	R300 000.00	R300 000.00	
4 FINANCIAL SERVICES								
4.1 Container for retired assets storage	R30 000.00		R30 000.00	R50 000.00	R80 000.00	R0.00	R0.00	
4.2 Office furniture and Equipment	R35 000.00		R35 000.00		R35 000.00	R35 000.00	R35 000.00	
	R65 000.00	R0.00	R65 000.00	R50 000.00	R115 000.00			
5 SOLID WASTE								
5.1 Karwyderskraal	R6 128 111.00		R6 128 111.00	-R6 128 111.00	R0.00	R0.00	R0.00	
TOTAAL	R11 353 111.00	R1 897 000.00	R13 250 111.00	-R6 698 111.00	R6 552 000.00	R2 865 000.00	R2 905 000.00	

ADJUSTMENT BUDGET MTREF 2019/20 – 2021/2022

4. Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

TABLE B3 - Adjustment Budget Financial Performance (Rev & Exp by Municipal Vote)

TABLE B4 - Adjustment Budget Financial Performance (Revenue & Expenditure)

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

TABLE B6 – Adjustment Budget Position

TABLE B7 – Adjusted Budget Cash flows

TABLE B8 – Cash back reserves/accumulated surplus provision

TABLE B9 – Asset Management

TABLE B10 – Service Delivery Measurement

PART 2 – SUPPORTING DOCUMENTATION

1. Adjustments to Budget Assumptions

The was no changes to the Budget Assumptions

2. Adjustments to Budget Funding

Apart from the additional grant allocations that were received, the was no additional requirements for own Budget Funding. Since the Capital Budget had been reduced by 50%, it will have a positive effect on accumulated budget funding available.

3. Adjustments to Expenditure on Allocations and Grant Programmes

The following adjustments to certain unspent and additional grants which had an impact on the Municipality's budget.

- (a) The unspent grants on 30 June 2019 for the following grants have been approved by National Treasury and were included in the adjustment budget:

Financial Management Support Grant	R 229 110
Financial Management Capacity Building Grant	R 120 000
LG Graduate Internship Grant	R 26 101
Safety implementation plan Grant	R 934 995
Municipal Service Delivery and Capacity Building Grant	R 1 700 000

- (b) The following additional grants which became available during the financial year, have been included in the adjustment budget:

WC Financial Management Support Grant	R 650 000
LG Internship Grant	R 80 000
CDW Operational Support Grant	R 112 000
Western Cape: Transport and Public Works	R 3 000 000
(which results in additional income of agency fees)	

4. Adjustments to Allocations and Grants made by the municipality

No allocations or grants was made by the municipality

5. Adjustment to Councillor allowances and Employee Benefits

No adjustment was made to Councillors allowances and Employee Benefits

6. Adjustment to Service Delivery and Budget Implementation Plan

The updated KPI's that were affected in the SDBIP by the adjustment budget will be tabled separately as Annexure "B" at the meeting.

7. Adjustment to Capital Expenditure

Apart from minor virements between Capital projects, the following adjustments were made to the 2019/2020 Capital Budget as reflected in the table below:

OVERBERG DISTRICT MUNICIPALITY

- a. removing the capital project "Fire Station" to the amount of R 2,9 million as properties will not be sold timely in the 2019/20 financial year to finance the project. The project will be included in the 2020/21 capital budget.
- b. removing the capital project "Karwyderskraal" to the amount of R 6 128 111 as the adjacent property owner is not willing to sell their properties next to Karwyderskraal. A project will be included in the 2020/21 capital budget as soon as a new project has been identified.
- c. adding the unspent grant on 30 June 2019 for the safety implementation plan to an amount of R 750 000.
- d. adding the unspent Municipal Service Delivery and Capacity Building Grant on 30 June 2019 to an amount of R 1,7 million.
- e. transferring of the capital project "Upgrade Bungalows" to the amount of R 120 000 to the operational budget.

ADJUSTED CAPITAL BUDGET - 2019/2020					
	ORIGINAL BUDGET 2019/20	ADJUSTMENT ROLL OVERS	ADJUSTED BUDGET 2019/20	ADJUSTMENT 2019/20	ADJUSTMENT BUDGET 2019/20
1 LED TOURISM AND RESORTS					
1.1 Plant and Equipment-Uilenskraalmond	R15 000.00		R15 000.00	R25 000.00	R40 000.00
1.2 Water network update - die Dam	R200 000.00		R200 000.00		R200 000.00
1.3 Ablution facilities - Die Dam	R0.00	R300 000.00	R300 000.00		R300 000.00
1.4 Upgrade Bungalows	R120 000.00		R120 000.00	-R120 000.00	R0.00
1.5 Grease Trap	R25 000.00		R25 000.00	-R25 000.00	R0.00
	R360 000.00	R300 000.00	R660 000.00	-R120 000.00	R540 000.00
2 EMERGENCY SERVICES					
2.1 Fire Station	R2 900 000.00		R2 900 000.00	-R2 900 000.00	R0.00
2.2 Rescue Equipment	R500 000.00		R500 000.00	-R20 000.00	R480 000.00
2.3 Fire Vehicle 4x4	R0.00	R1 447 000.00	R1 447 000.00	-R30 000.00	R1 417 000.00
2.4 Fire - Facilities & Equipment (Grant)	R0.00		R0.00	R1 700 000.00	R1 700 000.00
2.5 Safety Implementation Plan	R0.00	R0.00	R0.00	R750 000.00	R750 000.00
2.6 Communication System	R1 100 000.00		R1 100 000.00		R1 100 000.00
	R4 500 000.00	R1 447 000.00	R5 947 000.00	-R500 000.00	R5 447 000.00
3 INFORMATION SERVICES					
3.1 IT Equipment	R300 000.00	R150 000.00	R450 000.00	R0.00	R450 000.00
4 FINANCIAL SERVICES					
4.1 Container for retired assets storage	R30 000.00		R30 000.00	R50 000.00	R80 000.00
4.2 Office furniture and Equipment	R35 000.00		R35 000.00		R35 000.00
	R65 000.00	R0.00	R65 000.00	R50 000.00	R115 000.00
5 SOLID WASTE					
5.1 Karwyderskraal	R6 128 111.00		R6 128 111.00	-R6 128 111.00	R0.00
TOTAAL	R11 353 111.00	R1 897 000.00	R13 250 111.00	-R6 698 111.00	R6 552 000.00

8. Other supporting documentation

There is no other supporting documentation

9. Municipal Manager Quality Certification

QUALITY CERTIFICATE

I, DP Beretti, the 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 regulation made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name DAVID BERETTI

Municipal Manager of Overberg District Municipality –DC3

Signature 

Date 30.1.2020

DC3 Overberg - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20										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	+1 2020/21	+2 2021/22
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1, 4												
Revenue - Functional													
<i>Governance and administration</i>		94 141	-	-	-	-	-	4 620	4 620	98 760	94 966	99 279	
Executive and council		14 681	-	-	-	-	-	115	115	14 797	10 156	10 766	
Finance and administration		79 459	-	-	-	-	-	4 504	4 504	83 963	84 810	88 514	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		23 158	-	-	-	-	-	(262)	(262)	22 896	21 872	23 185	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		17 658	-	-	-	-	-	650	650	18 308	17 400	18 444	
Public safety		5 184	-	-	-	-	-	(1 100)	(1 100)	4 084	4 329	4 589	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		315	-	-	-	-	-	188	188	504	143	152	
<i>Economic and environmental services</i>		91 964	-	-	-	-	-	2 902	2 902	94 866	97 476	103 319	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		91 821	-	-	-	-	-	2 902	2 902	94 723	97 331	103 171	
Environmental protection		143	-	-	-	-	-	-	-	143	146	148	
<i>Trading services</i>		10 723	-	-	-	-	-	15	15	10 738	11 366	12 048	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		10 723	-	-	-	-	-	15	15	10 738	11 366	12 048	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	219 986	-	-	-	-	-	7 275	7 275	227 260	225 681	237 831	
Expenditure - Functional													
<i>Governance and administration</i>		51 593	-	-	-	-	-	3 672	3 672	55 265	54 448	57 797	
Executive and council		11 191	-	-	-	-	-	(169)	(169)	11 023	11 857	12 567	
Finance and administration		39 036	-	-	-	-	-	3 536	3 536	42 569	41 145	43 698	
Internal audit		1 366	-	-	-	-	-	306	306	1 673	1 446	1 532	
<i>Community and public safety</i>		84 657	-	-	-	-	-	1 424	1 424	86 081	88 402	92 391	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		18 820	-	-	-	-	-	1 150	1 150	19 970	19 325	20 416	
Public safety		30 876	-	-	-	-	-	(915)	(915)	29 961	32 656	34 576	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		14 962	-	-	-	-	-	1 189	1 189	16 151	16 421	17 400	
<i>Economic and environmental services</i>		95 923	-	-	-	-	-	2 960	2 960	98 883	101 710	107 795	
Planning and development		1 312	-	-	-	-	-	20	20	1 331	1 388	1 471	
Road transport		91 821	-	-	-	-	-	2 885	2 885	94 706	97 331	103 171	
Environmental protection		2 790	-	-	-	-	-	55	55	2 845	2 991	3 153	
<i>Trading services</i>		10 239	-	-	-	-	-	717	717	10 956	10 927	11 666	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		10 239	-	-	-	-	-	717	717	10 956	10 927	11 666	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	222 412	-	-	-	-	-	8 773	8 773	231 185	235 487	249 649	
Surplus/ (Deficit) for the year		(2 427)	-	-	-	-	-	(1 498)	(1 498)	(3 925)	(9 805)	(11 818)	

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

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		15 220	-	-	-	-	-	115	115	15 335	10 727	11 370
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		24	-	-	-	-	-	40	40	64	25	26
Vote 4 - Finance		79 096	-	-	-	-	-	3 364	3 364	83 362	84 215	87 083
Vote 5 - Community Services		124 745	-	-	-	-	-	3 755	3 755	128 500	130 715	138 552
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	219 986	-	-	-	-	-	7 275	7 275	227 260	225 681	237 831
Expenditure by Vote	1											
Vote 1 - Municipal Manager		15 563	-	-	-	-	-	125	125	15 689	16 585	17 579
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		11 620	-	-	-	-	-	1 797	1 797	13 417	12 323	13 054
Vote 4 - Finance		24 521	-	-	-	-	-	1 751	1 751	26 272	25 666	27 298
Vote 5 - Community Services		170 708	-	-	-	-	-	5 100	5 100	175 807	180 913	191 719
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	222 412	-	-	-	-	-	8 773	8 773	231 185	235 487	249 649
Surplus/ (Deficit) for the year	2	(2 427)	-	-	-	-	-	(1 498)	(1 498)	(3 925)	(9 805)	(11 818)

DC3 Overberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									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	1	3	4	5	6	7	8	9	10	+1 2020/21	+2 2021/22	
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	10 723	-	-	-	-	-	-	-	10 723	11 366	12 048
Rental of facilities and equipment		12 024	-	-	-	-	-	15	15	12 039	12 746	13 511
Interest earned - external investments		2 500	-	-	-	-	-	-	-	2 500	2 650	2 809
Interest earned - outstanding debtors		100	-	-	-	-	-	-	-	100	106	112
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		300	-	-	-	-	-	-	-	300	143	152
Agency services		9 581	-	-	-	-	-	115	115	9 697	10 156	10 766
Transfers and subsidies		169 423	-	-	-	-	-	(89 271)	(89 271)	80 152	76 665	81 867
Other revenue	2	9 134	-	-	-	-	-	94 865	94 865	103 999	107 007	113 421
Gains on disposal of PPE		5 100	-	-	-	-	-	-	-	5 100	-	-
Total Revenue (excluding capital transfers and contributions)		218 886						5 725	5 725	224 610	222 840	234 706
Expenditure By Type												
Employee related costs		103 201	-	-	-	-	-	5 204	5 204	108 405	108 343	114 893
Remuneration of councillors		6 607	-	-	-	-	-	11	11	6 618	7 003	7 423
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		3 576	-	-	-	-	-	-	-	3 576	3 576	3 576
Finance charges		9 165	-	-	-	-	-	(260)	(260)	8 905	9 903	10 710
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		52 931	-	-	-	-	-	(5 218)	(5 218)	47 712	56 307	59 685
Contracted services		20 994	-	-	-	-	-	1 544	1 544	22 537	22 526	23 870
Transfers and subsidies		380	-	-	-	-	-	104	104	484	403	427
Other expenditure		25 560	-	-	-	-	-	7 388	7 388	32 948	27 426	29 086
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		222 412						8 773	8 773	231 185	235 487	249 649
Surplus/(Deficit)		(3 527)						(3 048)	(3 048)	(6 575)	(12 646)	(14 943)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 100	-	-	-	-	-	1 550	1 550	2 650	2 841	3 125
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(2 427)						(1 498)	(1 498)	(3 925)	(9 805)	(11 818)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(2 427)						(1 498)	(1 498)	(3 925)	(9 805)	(11 818)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2 427)						(1 498)	(1 498)	(3 925)	(9 805)	(11 818)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(2 427)						(1 498)	(1 498)	(3 925)	(9 805)	(11 818)

DC3 Overberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfora. 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	+1 2020/21	+2 2021/22
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		6 128	-	-	-	-	-	(6 128)	(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]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	6 128	-	-	-	-	-	(6 128)	(6 128)	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		300	-	-	-	-	-	150	150	460	300	300
Vote 4 - Finance		65	-	-	-	-	-	50	50	115	35	35
Vote 5 - Community Services		4 860	-	-	-	-	-	227	227	5 087	3 371	3 595
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]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		5 225	-	-	-	-	-	427	427	5 652	3 706	3 930
Total Capital Expenditure - Vote		11 353	-	-	-	-	-	(5 701)	(5 701)	5 652	3 706	3 930
Capital Expenditure - Functional												
Governance and administration		365	-	-	-	-	-	200	200	565	335	335
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		365	-	-	-	-	-	200	200	565	335	335
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4 860	-	-	-	-	-	227	227	5 087	3 371	3 595
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		360	-	-	-	-	-	180	180	540	530	470
Public safety		4 500	-	-	-	-	-	47	47	4 547	2 841	3 125
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		6 128	-	-	-	-	-	(6 128)	(6 128)	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		6 128	-	-	-	-	-	(6 128)	(6 128)	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	11 353	-	-	-	-	-	(5 701)	(5 701)	5 652	3 706	3 930
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		1 100	-	-	-	-	-	1 550	1 550	2 650	2 841	3 125
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 100	-	-	-	-	-	1 550	1 550	2 650	2 841	3 125
Borrowing		6 128	-	-	-	-	-	(6 128)	(6 128)	-	-	-
Internally generated funds		4 125	-	-	-	-	-	(1 123)	(1 123)	3 002	865	805
Total Capital Funding		11 353	-	-	-	-	-	(5 701)	(5 701)	5 652	3 706	3 930

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		35 153	-	-	-	-	-	24	24	35 177	28 933	20 615
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	1 282	-	-	-	-	-	(49)	(49)	1 233	1 233	1 233
Other debtors		1 789	-	-	-	-	-	(445)	(445)	1 343	1 343	1 343
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		1 026	-	-	-	-	-	(237)	(237)	788	788	788
Total current assets		39 249	-	-	-	-	-	(707)	(707)	38 542	32 298	23 979
Non current assets												
Long-term receivables		28 433	-	-	-	-	-	-	-	28 433	28 433	28 433
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		1 199	-	-	-	-	-	11 681	11 681	12 880	12 880	12 880
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	81 990	-	-	-	-	-	(4 234)	(4 234)	77 756	77 967	78 403
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		226	-	-	-	-	-	(2)	(2)	224	142	61
Other non-current assets		6 889	-	-	-	-	-	(6 889)	(6 889)	-	-	-
Total non current assets		116 736	-	-	-	-	-	556	556	119 292	119 422	119 777
TOTAL ASSETS		157 985	-	-	-	-	-	(152)	(152)	157 833	151 720	143 756
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		2 949	-	-	-	-	-	-	-	2 949	3 296	3 684
Consumer deposits		12	-	-	-	-	-	(4)	(4)	8	8	8
Trade and other payables		14 450	-	-	-	-	-	(639)	(639)	13 811	13 811	13 811
Provisions		12 108	-	-	-	-	-	740	740	12 848	13 619	14 436
Total current liabilities		29 519	-	-	-	-	-	98	98	29 617	30 734	31 939
Non current liabilities												
Borrowing	1	22 211	-	-	-	-	-	-	-	22 211	18 916	15 232
Provisions	1	94 329	-	-	-	-	-	(6 915)	(6 915)	87 414	93 284	99 617
Total non current liabilities		116 540	-	-	-	-	-	(6 915)	(6 915)	109 625	112 200	114 849
TOTAL LIABILITIES		146 059	-	-	-	-	-	(6 817)	(6 817)	139 242	142 934	146 788
NET ASSETS	2	11 926	-	-	-	-	-	6 665	6 665	18 591	8 786	(3 032)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		11 926	-	-	-	-	-	6 665	6 665	18 591	8 786	(3 032)
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		11 926	-	-	-	-	-	6 665	6 665	18 591	8 786	(3 032)

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt			Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		10 723	-	-	-	-	-	-	-	10 723	11 366	12 048
Other revenue		31 040	-	-	-	-	-	97 495	97 495	128 535	130 052	137 849
Government - operating	1	168 423	-	-	-	-	-	(89 891)	(89 891)	78 532	78 666	81 887
Government - capital	1	1 100	-	-	-	-	-	(900)	(900)	200	2 841	3 125
Interest		2 600	-	-	-	-	-	-	-	2 600	2 756	2 921
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(206 679)	-	-	-	-	-	(11 264)	(11 264)	(217 943)	(221 612)	(235 046)
Finance charges		(3 078)	-	-	-	-	-	66	66	(3 009)	(3 255)	(3 450)
Transfers and Grants	1	(380)	-	-	-	-	-	(104)	(104)	(484)	(403)	(427)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 750	-	-	-	-	-	(4 597)	(4 597)	153	412	(1 092)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		5 100	-	-	-	-	-	-	-	5 100	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(11 353)	-	-	-	-	-	5 701	5 701	(6 652)	(3 708)	(3 930)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6 253)	-	-	-	-	-	5 701	5 701	(552)	(3 706)	(3 930)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(2 872)	-	-	-	-	-	0	0	(2 872)	(2 949)	(3 296)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 872)	-	-	-	-	-	0	0	(2 872)	(2 949)	(3 296)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	39 528	-	-	-	-	-	(1 080)	(1 080)	38 448	35 177	28 933
Cash/cash equivalents at the year end:	2	35 153	-	-	-	-	-	24	24	35 177	28 933	20 615

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

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year	
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfero.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	+1 2020/21	+2 2021/22
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted	Adjusted	
R thousands													
Cash and Investments available													
Cash/cash equivalents at the year end	1	35 153	-	-	-	-	-	24	24	35 177	28 933	20 615	
Other current Investments > 90 days		-	-	-	-	-	-	0	0	0	0	0	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
Cash and Investments available:		35 153	-	-	-	-	-	24	24	35 177	28 933	20 615	
Applications of cash and investments													
Unspent conditional transfers		10 794	-	-	-	-	-	(9 532)	(9 532)	1 261	1 261	1 261	
Unspent borrowing		-	-	-	-	-	-	4 912	4 912	4 912	4 912	4 912	
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-	
Other working capital requirements	2	(27 772)	-	-	-	-	-	7 917	7 917	(19 858)	(19 288)	(19 288)	
Other provisions		-	-	-	-	-	-	724	724	724	1 304	1 883	
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-	
Total Application of cash and Investments:		(16 978)	-	-	-	-	-	4 021	4 021	(12 958)	(11 811)	(11 232)	
Surplus(shortfall)		52 131	-	-	-	-	-	(3 996)	(3 996)	48 135	40 744	31 846	

DC3 Overberg - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unform.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
		A	7	8	9	10	11	12	13	14		
		A	A	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	4 570	-	-	-	-	-	(2 353)	(2 353)	2 217	2 015	2 100
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)	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		2 900	-	-	-	-	-	(2 900)	(2 900)	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		30	-	-	-	-	-	50	50	80	-	-
Machinery and Equipment		1 640	-	-	-	-	-	(920)	(920)	720	2 015	2 100
Transport Assets		-	-	-	-	-	-	1 417	1 417	1 417	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	235	-	-	-	-	-	2 450	2 450	2 685	876	1 060
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		200	-	-	-	-	-	-	-	200	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		200	-	-	-	-	-	-	-	200	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		35	-	-	-	-	-	-	-	35	35	35
Machinery and Equipment		-	-	-	-	-	-	2 450	2 450	2 450	841	1 025
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	6 548	-	-	-	-	-	(5 798)	(5 798)	750	815	770
Roads Infrastructure		6 128	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6 128	-	-	-	-	-	(6 128)	(6 128)	-	-	-

TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	83 414	-	-	-	-	7 445	7 445	90 859	90 990	91 344
EXPENDITURE OTHER ITEMS			100 202	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment			3 576	-	-	-	-	-	-	3 576	3 576	3 576
Repairs and Maintenance by asset class		3	96 626	-	-	-	-	(83 559)	(83 559)	13 067	13 924	14 780
Roads Infrastructure			81 686	-	-	-	-	(81 686)	(81 686)	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			4 028	-	-	-	-	11	11	4 039	4 289	4 547
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-
Infrastructure			85 714	-	-	-	-	(81 676)	(81 676)	4 039	4 289	4 547
Community Facilities			-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-	-
Housing			1 328	-	-	-	-	(180)	(180)	1 148	1 111	1 178
Other Assets			1 328	-	-	-	-	(180)	(180)	1 148	1 111	1 178
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	-
Machinery and Equipment			3 160	-	-	-	-	(633)	(633)	2 527	3 062	3 246
Transport Assets			6 423	-	-	-	-	(1 070)	(1 070)	5 353	5 462	5 790
Land			-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		6	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			100 202	-	-	-	-	(83 559)	(83 559)	16 642	17 500	18 335
<i>Renewal and upgrading of Existing Assets as % of total capex</i>			59.7%	0.0%						60.8%	45.6%	46.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>			189.7%	0.0%						96.1%	47.3%	51.2%
<i>R&M as a % of PPE</i>			115.8%	0.0%						14.4%	15.3%	16.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>			124.0%	0.0%						18.2%	17.2%	18.2%

