

# **OVERBERG DISTRICT MUNICIPALITY**



**Medium Term Revenue and  
Expenditure Framework (MTREF)**

**SPECIAL ADJUSTMENT BUDGET:  
2019/2020 – 2021/2022**



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	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	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<i><b>Governance and administration</b></i>		94 141	98 946	-	-	-	-	279	279	99 225	94 966	99 279
Executive and council		14 681	14 982	-	-	-	-	279	279	15 261	10 156	10 766
Finance and administration		79 459	83 963	-	-	-	-	-	-	83 963	84 810	88 514
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		23 158	22 896	-	-	-	-	-	-	22 896	21 872	23 185
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		17 658	18 308	-	-	-	-	-	-	18 308	17 400	18 444
Public safety		5 184	4 084	-	-	-	-	-	-	4 084	4 329	4 589
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		315	504	-	-	-	-	-	-	504	143	152
<i><b>Economic and environmental services</b></i>		91 964	100 635	-	-	-	-	-	-	100 635	97 476	103 319
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		91 821	100 492	-	-	-	-	-	-	100 492	97 331	103 171
Environmental protection		143	143	-	-	-	-	-	-	143	146	148
<i><b>Trading services</b></i>		10 723	10 738	-	-	-	-	-	-	10 738	11 366	12 048
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		10 723	10 738	-	-	-	-	-	-	10 738	11 366	12 048
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	219 986	233 215	-	-	-	-	279	279	233 494	225 681	237 831
<b>Expenditure - Functional</b>												
<i><b>Governance and administration</b></i>		51 593	55 265	-	-	-	-	581	581	55 846	54 448	57 797
Executive and council		11 191	11 023	-	-	-	-	581	581	11 604	11 857	12 567
Finance and administration		39 035	42 569	-	-	-	-	(0)	(0)	42 569	41 145	43 698
Internal audit		1 366	1 673	-	-	-	-	-	-	1 673	1 446	1 532
<i><b>Community and public safety</b></i>		64 657	66 081	-	-	-	-	(302)	(302)	65 780	68 402	72 391
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		18 820	19 970	-	-	-	-	(37)	(37)	19 933	19 325	20 416
Public safety		30 876	29 961	-	-	-	-	(265)	(265)	29 696	32 656	34 575
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		14 962	16 151	-	-	-	-	-	-	16 151	16 421	17 400
<i><b>Economic and environmental services</b></i>		95 923	104 652	-	-	-	-	-	-	104 652	101 685	107 795
Planning and development		1 312	1 331	-	-	-	-	-	-	1 331	1 388	1 471
Road transport		91 821	100 475	-	-	-	-	-	-	100 475	97 306	103 171
Environmental protection		2 790	2 845	-	-	-	-	-	-	2 845	2 991	3 153
<i><b>Trading services</b></i>		10 239	10 956	-	-	-	-	-	-	10 956	10 927	11 666
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		10 239	10 956	-	-	-	-	-	-	10 956	10 927	11 666
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	222 412	236 954	-	-	-	-	279	279	237 233	235 462	249 649
<b>Surplus/ (Deficit) for the year</b>		(2 427)	(3 739)	-	-	-	-	0	0	(3 739)	(9 780)	(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
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
<b>R thousands</b>											
<b>Revenue by Vote</b>	1										
Vote 1 - Municipal Manager		15 220	15 521	-	-	-	-	279	279	15 800	10 727
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		24	64	-	-	-	-	-	-	64	25
Vote 4 - Finance		79 998	83 362	-	-	-	-	-	-	83 362	84 215
Vote 5 - Community Services		124 745	134 269	-	-	-	-	-	-	134 269	130 715
<b>Total Revenue by Vote</b>	2	<b>219 986</b>	<b>233 215</b>	-	-	-	-	<b>279</b>	<b>279</b>	<b>233 494</b>	<b>225 681</b>
<b>Expenditure by Vote</b>	1										
Vote 1 - Municipal Manager		15 563	15 689	-	-	-	-	581	581	16 269	16 585
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		11 620	13 417	-	-	-	-	-	-	13 417	12 323
Vote 4 - Finance		24 521	26 272	-	-	-	-	-	-	26 272	25 666
Vote 5 - Community Services		170 708	181 577	-	-	-	-	(302)	(302)	181 275	180 888
<b>Total Expenditure by Vote</b>	2	<b>222 412</b>	<b>236 954</b>	-	-	-	-	<b>279</b>	<b>279</b>	<b>237 233</b>	<b>235 462</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(2 427)</b>	<b>(3 739)</b>	-	-	-	-	-	-	<b>(3 739)</b>	<b>(9 780)</b>

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

Description	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. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10	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	10 723	10 723	-	-	-	-	-	-	10 723	11 366	12 048
Rental of facilities and equipment		12 024	12 039	-	-	-	-	-	-	12 039	12 746	13 511
Interest earned - external investments		2 500	2 500	-	-	-	-	-	-	2 500	2 650	2 809
Interest earned - outstanding debtors		100	100	-	-	-	-	-	-	100	106	112
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		300	300	-	-	-	-	-	-	300	143	152
Agency services		9 581	9 882	-	-	-	-	-	-	9 882	10 156	10 766
Transfers and subsidies		169 423	80 152	-	-	-	-	279	279	80 431	78 666	81 887
Other revenue	2	9 134	109 768	-	-	-	-	-	-	109 768	107 007	113 421
Gains on disposal of PPE		5 100	5 100	-	-	-	-	-	-	5 100	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>218 886</b>	<b>230 565</b>	-	-	-	-	<b>279</b>	<b>279</b>	<b>230 844</b>	<b>222 840</b>	<b>234 706</b>
<b>Expenditure By Type</b>												
Employee related costs		103 201	112 051	-	-	-	-	(0)	(0)	112 051	108 343	114 893
Remuneration of councillors		6 607	6 618	-	-	-	-	-	-	6 618	7 003	7 423
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		3 576	3 576	-	-	-	-	-	-	3 576	3 576	3 576
Finance charges		9 165	11 016	-	-	-	-	-	-	11 016	9 903	10 710
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		52 931	49 181	-	-	-	-	(128)	(128)	49 053	56 282	59 685
Contracted services		20 994	22 569	-	-	-	-	362	362	22 931	22 526	23 870
Transfers and subsidies		380	484	-	-	-	-	-	-	484	403	427
Other expenditure		25 560	31 460	-	-	-	-	45	45	31 505	27 426	29 066
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>222 412</b>	<b>236 954</b>	-	-	-	-	<b>279</b>	<b>279</b>	<b>237 233</b>	<b>235 462</b>	<b>249 649</b>
<b>Surplus/(Deficit)</b>		<b>(3 527)</b>	<b>(6 389)</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>(6 389)</b>	<b>(12 621)</b>	<b>(14 943)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 100	2 650	-	-	-	-	-	-	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)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>(2 427)</b>	<b>(3 739)</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>(3 739)</b>	<b>(9 780)</b>	<b>(11 818)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(2 427)</b>	<b>(3 739)</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>(3 739)</b>	<b>(9 780)</b>	<b>(11 818)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(2 427)</b>	<b>(3 739)</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>(3 739)</b>	<b>(9 780)</b>	<b>(11 818)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(2 427)</b>	<b>(3 739)</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>(3 739)</b>	<b>(9 780)</b>	<b>(11 818)</b>

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

Description	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. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 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		6 128	0	-	-	-	-	(0)	(0)	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	<b>6 128</b>	<b>0</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		300	450	-	-	-	-	-	-	450	300	300
Vote 4 - Finance		65	115	-	-	-	-	-	-	115	35	35
Vote 5 - Community Services		4 860	5 087	-	-	-	-	-	-	5 087	3 371	3 595
<b>Capital single-year expenditure sub-total</b>		<b>5 225</b>	<b>5 652</b>	-	-	-	-	-	-	<b>5 652</b>	<b>3 706</b>	<b>3 930</b>
<b>Total Capital Expenditure - Vote</b>		<b>11 353</b>	<b>5 652</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	<b>5 652</b>	<b>3 706</b>	<b>3 930</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		365	565	-	-	-	-	-	-	565	335	335
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		365	565	-	-	-	-	-	-	565	335	335
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4 860</b>	<b>5 087</b>	-	-	-	-	-	-	<b>5 087</b>	<b>3 371</b>	<b>3 595</b>
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		360	540	-	-	-	-	-	-	540	530	470
Public safety		4 500	4 547	-	-	-	-	-	-	4 547	2 841	3 125
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>6 128</b>	<b>0</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		6 128	0	-	-	-	-	(0)	(0)	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>11 353</b>	<b>5 652</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	<b>5 652</b>	<b>3 706</b>	<b>3 930</b>
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		1 100	2 650	-	-	-	-	-	-	2 650	2 841	3 125
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>1 100</b>	<b>2 650</b>	-	-	-	-	-	-	<b>2 650</b>	<b>2 841</b>	<b>3 125</b>
<b>Borrowing</b>		<b>6 128</b>	<b>0</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	-	-	-
<b>Internally generated funds</b>		<b>4 125</b>	<b>3 002</b>	-	-	-	-	-	-	<b>3 002</b>	<b>865</b>	<b>805</b>
<b>Total Capital Funding</b>		<b>11 353</b>	<b>5 652</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	<b>5 652</b>	<b>3 706</b>	<b>3 930</b>

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjus. 8	Total Adjus. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		35 153	35 362	-	-	-	-	0	0	35 362	29 143	20 825
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	1 282	1 233	-	-	-	-	-	-	1 233	1 233	1 233
Other debtors		1 789	1 343	-	-	-	-	-	-	1 343	1 343	1 343
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		1 026	788	-	-	-	-	-	-	788	788	788
<b>Total current assets</b>		<b>39 249</b>	<b>38 727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>38 727</b>	<b>32 508</b>	<b>24 190</b>
<b>Non current assets</b>												
Long-term receivables		28 433	28 433	-	-	-	-	-	-	28 433	28 433	28 433
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		1 199	12 880	-	-	-	-	-	-	12 880	12 880	12 880
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	81 990	77 756	-	-	-	-	-	-	77 756	77 967	78 403
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		226	224	-	-	-	-	-	-	224	142	61
Other non-current assets		6 889	0	-	-	-	-	(0)	(0)	-	-	-
<b>Total non current assets</b>		<b>118 736</b>	<b>119 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>119 292</b>	<b>119 422</b>	<b>119 777</b>
<b>TOTAL ASSETS</b>		<b>157 985</b>	<b>158 019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>158 019</b>	<b>151 930</b>	<b>143 967</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		2 949	2 949	-	-	-	-	-	-	2 949	3 296	3 684
Consumer deposits		12	8	-	-	-	-	-	-	8	8	8
Trade and other payables		14 450	13 811	-	-	-	-	-	-	13 811	13 811	13 811
Provisions		12 108	12 848	-	-	-	-	-	-	12 848	13 619	14 436
<b>Total current liabilities</b>		<b>29 519</b>	<b>29 617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29 617</b>	<b>30 734</b>	<b>31 939</b>
<b>Non current liabilities</b>												
Borrowing	1	22 211	22 211	-	-	-	-	-	-	22 211	18 916	15 232
Provisions	1	94 329	87 414	-	-	-	-	-	-	87 414	93 284	99 617
<b>Total non current liabilities</b>		<b>116 540</b>	<b>109 625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109 625</b>	<b>112 200</b>	<b>114 849</b>
<b>TOTAL LIABILITIES</b>		<b>146 059</b>	<b>139 242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139 242</b>	<b>142 934</b>	<b>146 788</b>
<b>NET ASSETS</b>	2	<b>11 926</b>	<b>18 777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>18 777</b>	<b>8 997</b>	<b>(2 821)</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		11 926	18 777	-	-	-	-	0	0	18 777	8 997	(2 821)
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>11 926</b>	<b>18 777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>18 777</b>	<b>8 997</b>	<b>(2 821)</b>

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		10 723	10 723	-	-	-	-	-	-	10 723	11 366	12 048
Other revenue		31 040	134 490	-	-	-	-	-	-	134 490	130 052	137 849
Government - operating	1	169 423	79 532	-	-	-	-	279	279	79 811	78 666	81 887
Government - capital	1	1 100	200	-	-	-	-	-	-	200	2 841	3 125
Interest		2 600	2 600	-	-	-	-	-	-	2 600	2 756	2 921
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(206 679)	(223 637)	-	-	-	-	(279)	(279)	(223 916)	(221 587)	(235 046)
Finance charges		(3 076)	(3 085)	-	-	-	-	-	-	(3 085)	(3 255)	(3 450)
Transfers and Grants	1	(380)	(484)	-	-	-	-	-	-	(484)	(403)	(427)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>4 750</b>	<b>339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>339</b>	<b>437</b>	<b>(1 092)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		5 100	5 100	-	-	-	-	-	-	5 100	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(11 353)	(5 652)	-	-	-	-	-	-	(5 652)	(3 706)	(3 930)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 253)</b>	<b>(552)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(552)</b>	<b>(3 706)</b>	<b>(3 930)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(2 872)	(2 872)	-	-	-	-	0	0	(2 872)	(2 949)	(3 296)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 872)</b>	<b>(2 872)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>(2 872)</b>	<b>(2 949)</b>	<b>(3 296)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>												
Cash/cash equivalents at the year begin:	2	39 528	38 448	-	-	-	-	-	-	38 448	35 362	29 143
Cash/cash equivalents at the year end:	2	35 153	35 362	-	-	-	-	0	0	35 362	29 143	20 825



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

Description	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. 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		
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	35 153	35 362	-	-	-	-	0	0	35 362	29 143	20 825
Other current investments > 90 days		-	0	-	-	-	-	(0)	(0)	0	0	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>35 153</b>	<b>35 362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>35 362</b>	<b>29 143</b>	<b>20 825</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		10 794	1 261	-	-	-	-	-	-	1 261	1 261	1 261
Unspent borrowing		-	4 912	-	-	-	-	-	-	4 912	4 912	4 912
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(27 772)	(19 833)	-	-	-	-	-	-	(19 833)	(19 288)	(19 288)
Other provisions		-	724	-	-	-	-	-	-	724	1 304	1 883
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(16 978)</b>	<b>(12 935)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 935)</b>	<b>(11 811)</b>	<b>(11 232)</b>
<b>Surplus(shortfall)</b>		<b>52 131</b>	<b>48 298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>48 298</b>	<b>40 955</b>	<b>32 057</b>



Solid Waste Infrastructure		6 128	0	-	-	-	-	(0)	(0)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		12 256	0	-	-	-	-	(0)	(0)	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		120	300	-	-	-	-	-	-	300	515	470
Other Assets	6	120	300	-	-	-	-	-	-	300	515	470
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		300	450	-	-	-	-	-	-	450	300	300
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	11 353	5 652	-	-	-	-	(0)	(0)	5 652	3 706	3 930
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		200	200	-	-	-	-	-	-	200	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6 128	0	-	-	-	-	(0)	(0)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		12 456	200	-	-	-	-	(0)	(0)	200	-	-
Community Facilities		2 900	0	-	-	-	-	(0)	(0)	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		2 900	0	-	-	-	-	(0)	(0)	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		120	300	-	-	-	-	-	-	300	515	470
Other Assets		120	300	-	-	-	-	-	-	300	515	470
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		300	450	-	-	-	-	-	-	450	300	300
Furniture and Office Equipment		65	115	-	-	-	-	-	-	115	35	35
Machinery and Equipment		1 640	3 170	-	-	-	-	-	-	3 170	2 856	3 125
Transport Assets		-	1 417	-	-	-	-	-	-	1 417	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	11 353	5 652	-	-	-	-	(0)	(0)	5 652	3 706	3 930
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	83 414	90 859	-	-	-	-	(0)	(0)	90 859	90 990	94 838
Roads Infrastructure		1 811	1 353	-	-	-	-	-	-	1 353	1 199	1 199
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		260	184	-	-	-	-	-	-	184	151	151
Water Supply Infrastructure		1 899	1 744	-	-	-	-	-	-	1 744	1 707	1 707
Sanitation Infrastructure		1 955	1 328	-	-	-	-	-	-	1 328	1 028	1 028
Solid Waste Infrastructure		33 498	27 893	-	-	-	-	-	-	27 893	27 893	27 893
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		39 423	32 502	-	-	-	-	-	-	32 502	31 978	31 978
Community Assets		5 800	14	-	-	-	-	(0)	(0)	14	13	13
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		1 199	12 880	-	-	-	-	-	-	12 880	12 880	12 880
Other Assets		16 320	24 271	-	-	-	-	-	-	24 271	24 562	25 032
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		226	224	-	-	-	-	-	-	224	142	61
Computer Equipment		1 563	1 493	-	-	-	-	-	-	1 493	1 521	1 821
Furniture and Office Equipment		3 329	2 030	-	-	-	-	-	-	2 030	1 390	1 425
Machinery and Equipment		11 032	3 877	-	-	-	-	-	-	3 877	5 422	8 547
Transport Assets		4 523	13 569	-	-	-	-	-	-	13 569	13 081	13 081

Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>83 414</b>	<b>90 859</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	<b>90 859</b>	<b>90 990</b>	<b>94 838</b>
<b>EXPENDITURE OTHER ITEMS</b>		100 202										
<b>Depreciation &amp; asset impairment</b>		3 576	3 576	-	-	-	-	-	-	3 576	3 576	3 576
<b>Repairs and Maintenance by asset class</b>	<b>3</b>	<b>96 626</b>	<b>13 067</b>	-	-	-	-	<b>(49)</b>	<b>(49)</b>	<b>13 018</b>	<b>13 924</b>	<b>14 760</b>
<i>Roads Infrastructure</i>		81 686	0	-	-	-	-	(0)	(0)	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		4 028	4 039	-	-	-	-	-	-	4 039	4 289	4 547
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		85 714	4 039	-	-	-	-	(0)	(0)	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	1 148	-	-	-	-	-	-	1 148	1 111	1 178
Other Assets		1 328	1 148	-	-	-	-	-	-	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	2 527	-	-	-	-	(19)	(19)	2 508	3 062	3 246
Transport Assets		6 423	5 353	-	-	-	-	(30)	(30)	5 323	5 462	5 790
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	<b>6</b>	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>100 202</b>	<b>16 642</b>	-	-	-	-	<b>(49)</b>	<b>(49)</b>	<b>16 593</b>	<b>17 500</b>	<b>18 335</b>

