

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ADJUSTMENT BUDGET: 2020/2021 – 2022/2023

Contents

Glossary	3
PART 1 – ADJUSTMENT BUDGET	5
1. Mayors Report.....	5
1.1 New allocations of cash back accumulated funds	5
1.2 Multi-year funds shifting in relation to capital year programme	5
1.3 Unforeseen and unavoidable expenditure.....	Error! Bookmark not defined.
1.4 Allocation and grants adjustments	7
1.5 Recommendations	7
2. Resolutions	8
3. Executive Summary	9
4. Adjustment Budget Tables	12
PART 2 – SUPPORTING DOCUMENTATION.....	13
1. Adjustments to Budget Assumptions.....	13
2. Adjustments to Budget Funding	13
3. Adjustments to Expenditure on Allocations and Grant Programmes.....	13
4. Adjustments to Allocations and Grants made by the municipality	14
5. Adjustment to Councillor allowances and Employee Benefits.....	14
6. Adjustment to Service Delivery and Budget Implementation Plan.....	14
7. Adjustment to Capital Expenditure	14
8. Other supporting documentation.....	15
9. Municipal Manager Quality Certification.....	16

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 2020/21 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 Adjusted Revenue sources

Based on the revenue at the Resorts recorded in the Midyear review and projections made, the revenue had to be adjusted down wards as follows:

Semi-tenants	R1 million
Camping fees	R1 million
Other revenue	R600 000

An additional amount of R549 204 will be received as a result of additional allocations made to the Roads by Western Cape: Transport and Public Work.

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

In August 2020, an adjustment budget was approved by Council, as some votes on the 2020/21 budget need to be adjusted because of uncompleted projects that needed to be carried forward from the 2019/20 budget. The six projects that were rolled forward from the 2019/20 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 1 million as properties will not be sold timely in the 2020/21 financial year to finance the project. The project will be again be included in the 2021/22 capital budget for consideration.
- (b) removing the capital project “Karwyderskraal” to the amount of R 4.9 million as the adjacent property owners are still not willing to sell their properties next to Karwyderskraal. The project will be included for consideration in the 2021/22 capital budget as soon as a new project has been identified
- (c) adding the unspent grant on 30 June 2020 for the safety implementation plan to an amount of R 1 486 132.
- (d) adding the unspent Municipal Service Delivery and Capacity Building Grant on 30 June 2020 to an amount of R 981 441.
- (e) Reducing Safety initiative implementation - (WOSA) allocation of R2.1 million for 2020/2021 with an amount of R1.6 million that was allocated to Operational Budget (Remaining R500 000).
- (f) Removing the project “Holiday Resorts-Water Network” to the amount of R200 000 as this project was already completed with grant funding.
- (g) Adding a provision for capital items in relation to the Covid-19 project to the amount of R200 000 to be financed from the saving in (f).
- (h) Adding a provision for operational equipment to the amount of R5000 to be funded from the ad-hoc contribution received from the Breede-Gouritz Catchment Management Agency towards the clearing of alien vegetation as part of the Naper Klipdrif River invasive species control plan.

1.3 Operational expenditure adjustments

Provision must be made for the following additional operation expenditure requirements

Additional provision for legal cost – R223 000 (Esau case)

Additional maintenance provision for Fire Brigade fleet – R500 000

Additional expected audit fees due to additional hours – R135 858

ADJUSTMENT BUDGET MTREF 2020/21 – 2022/2023

Most virements finance from saving on other votes as result of cost containment and minor other provisions made. Non-cash provision reductions of R2.8 million due to Actuarial reviews and adjustment of interest portion on Karwyderskraal provisions

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 2020 for the following grants have been approved by National Treasury and were included in the adjustment budget:

Financial Management Support Grant (Resorts)	R 650 000
Financial Management Capacity Building Grant	R 380 000
LG Graduate Internship Grant	R 66 600
Safety implementation plan Grant	R 92 243
CDW Operational Support Grant	R 112 000

- (b) The following allocations which were adjusted during the financial year, have been included in the adjustment budget:

Financial Management Capacity Building Grant	Reduced by R101 000
Safety initiative implementation - (WOSA) (Transfer portion from Capital Budget)	Increased by R1 600 000
Western Cape: Transport and Public Works-Addendum 1	Reduced by R 4 750 000
Western Cape: Transport and Public Works-Addendum 2 (which results in additional income of agency fees)	Increased by R20 000 000

1.5 Recommendations

It is recommended:

- 1) That Council approves the 2020/2021 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 2020/2021

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 2020/2021 as set out in the summary below and the schedules contained in section 4 (Annexure A) be approved

Adjusted Operating budget of R255 054 352

Adjusted Operating revenue of R255 057 036

Adjusted surplus of R2 684

Adjusted Capital Budget of R R4 743 573

- 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 last approved 2020/2021 Adjusted budget amounted to R R248 897 232.00, represented by a Capital Budget of R 9 771 000.00 and an Operating Budget of R239 126 232 with a surplus of R145 985 after revenue of R239 272 217 had been considered.

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

Adjusted **Operating budget of R255 054 352**

Adjusted **Operating revenue of R255 057 036**

Adjusted **Surplus of R2 684**

Adjusted **Capital Budget of R4 743 573**

SOURCE	ORIGINAL	OLD ADJUSTED	ADJUSTMENT	NEW ADJUSTED	INCREASE
REVENUE	-R237 092 217	-R239 272 217	-R15 784 819	-R255 057 036	6.60%
OPEX	R239 858 232	R239 126 232	R15 928 120	R255 054 352	6.66%
SURPLUS/DEFICIT	R2 766 015	-R145 985	R143 301	-R2 684	
CAPITAL TRANSF	-R2 100 000	-R2 832 000	-R872 573	-R3 704 573	
S/D AFTER CAP TR	R666 015	-R2 977 985	-R729 272	-R3 707 257	
ROADS TEST	ORIGINAL	OLD ADJUST	ADJUSTMENT	NEW ADJUSTED	
REVENUE	-R101 209 821	-R101 209 821	-R14 697 166	-R115 906 987	
OPEX	R100 851 619	R101 209 821	R14 697 166	R115 906 987	
	-R358 202	R0	R0	R0	
OPEX GRANT CHECK	ORIGINAL	OLD ADJUST	ADJUSTMENT	NEW ADJUSTED	
REVENUE	-R1 189 000.00	-R457 000.00	-R2 844 843.00	-R3 301 843.00	
OPEX	R1 189 000.00	R457 000.00	R2 844 843.00	R3 301 843.00	
TOTAL	R0.00	R0.00	R0.00	R0.00	
CAPITAL	ORIGINAL	OLD ADJUST	ADJUSTMENT	NEW ADJUSTED	
	8 465 000.00	9 771 000.00	- 5 027 427.00	4 743 573.00	
TOTAL BUDGET	R248 323 232.00	R248 897 232.00	R10 900 693.00	R259 797 925.00	

OVERBERG DISTRICT MUNICIPALITY

ADJUSTED OPERATIONAL EXPENDITURE

DEPARTMENT	ADJUSTED BUDGET	ADJUSTMENTS	SYSTEM BUDGE	VIREMENTS	ORIG BUDGET
COMM. SERV: EXECUTIVE	R1 252 628.00		R1 252 628.00	-R500.00	R1 253 128.00
COMMITTEE, RECORDS & COUNCILLORS	R3 461 752.00	R0.00	R3 461 752.00	R0.00	R3 461 752.00
COMMUNITY SERVICES SUPPORT	R332 691.00		R332 691.00	R0.00	R332 691.00
COMPREHENSIVE HEALTH	R221 959.00		R221 959.00	R0.00	R221 959.00
CORP SERV: EXECUTIVE	R1 097 531.00		R1 097 531.00	R0.00	R1 097 531.00
CORPORATE SUPPORT	R1 712 967.00		R1 712 967.00	R0.00	R1 712 967.00
COUNCIL EXPENDITURE	R8 036 407.00	R0.00	R8 036 407.00	-R358 202.00	R8 394 609.00
EMERGENCY SERVICES	R33 132 248.00	R2 192 243.00	R30 940 005.00	R0.00	R30 940 005.00
ENVIROMENTAL MANAGEMENT	R2 705 832.00	R45 000.00	R2 660 832.00	-R10 000.00	R2 670 832.00
EXPENDITURE	R4 192 360.00		R4 192 360.00	R0.00	R4 192 360.00
FINANCE: EXECUTIVE	R1 261 177.00		R1 261 177.00	R0.00	R1 261 177.00
FINANCIAL SERVICES	R16 382 352.00	R1 150 243.00	R18 210 094.00	R2 912 000.00	R15 298 094.00
FINANCIAL SUPPORT	R555 988.00		R555 988.00	R500.00	R555 488.00
HUMAN RESOURCES	R4 170 122.00	R66 600.00	R4 103 522.00	R0.00	R4 103 522.00
IDP & COMMUNICATION	R1 403 768.00		R1 403 768.00	R0.00	R1 403 768.00
INFORMATION SERVICES	R3 981 717.00	R0.00	R3 981 717.00	R0.00	R3 981 717.00
INTERNAL AUDIT	R1 905 134.00		R1 905 134.00	R0.00	R1 905 134.00
LED, TOURISM, RESORTS & EPWP	R17 251 605.00	R441 252.00	R16 810 353.00	R0.00	R16 810 353.00
MM: EXECUTIVE SUPPORT	R684 741.00		R684 741.00	R0.00	R684 741.00
MUN MANAGER: EXECUTIVE	R2 471 499.00	R252 600.00	R2 218 899.00	-R27 600.00	R2 246 499.00
MUNICIPAL HEALTH	R17 138 224.00		R17 138 224.00	R0.00	R17 138 224.00
PERFORMANCE & RISK MANAGEMENT	R2 105 003.00	R90 000.00	R2 015 003.00	R0.00	R2 015 003.00
REVENUE	R2 261 601.00		R2 261 601.00	R0.00	R2 261 601.00
ROADS	R115 906 987.00	R14 697 166.00	R101 209 821.00	R358 202.00	R100 851 619.00
SOLID WASTE	R8 974 095.00	-R3 006 984.00	R11 981 079.00	R37 600.00	R11 943 479.00
SUPPLY CHAIN MANAGEMENT	R2 453 964.00	R0.00	R2 453 964.00	R0.00	R2 453 964.00
Grand Total	R255 054 352.00	R15 928 120.00	R242 104 217.00	R2 912 000.00	R239 192 217.00

ADJUSTED OPERATIONAL REVENUE

DEPARTMENT	ADJUSTED BUDGET	ADJUSTMENTS	BUDGET	VIREMENTS	ORIG BUDGET
COMPREHENSIVE HEALTH	-R200 000		-R200 000	R0	-R200 000
CORPORATE SUPPORT	-R63 530		-R63 530	R0	-R63 530
COUNCIL EXPENDITURE	-R20 530 001	-R549 204	-R19 980 797	R0	-R19 980 797
EMERGENCY SERVICES	-R4 135 000		-R4 135 000	R0	-R4 135 000
ENVIROMENTAL MANAGEMENT	-R200 000		-R200 000	R0	-R200 000
EXPENDITURE	R0		R0	R0	R0
FINANCIAL SERVICES	-R86 439 343	-R2 844 843	-R83 594 500	-R2 180 000	-R81 414 500
LED, TOURISM, RESORTS & EPWP	-R14 484 700	R2 306 394	-R16 791 094	R0	-R16 791 094
MUNICIPAL HEALTH	-R300 000		-R300 000	R0	-R300 000
PERFORMANCE & RISK MANAGEMENT	-R767 475		-R767 475	R0	-R767 475
REVENUE	-R15 000		-R15 000	R0	-R15 000
ROADS	-R115 906 987	-R14 697 166	-R101 209 821	R0	-R101 209 821
SOLID WASTE	-R12 015 000		-R12 015 000	R0	-R12 015 000
SUPPLY CHAIN MANAGEMENT	R0		R0	R0	R0
Grand Total	-R255 057 036	-R15 784 819	-R239 272 217	-R2 180 000	-R237 092 217

ADJUSTMENT BUDGET MTREF 2020/21 – 2022/2023

ADJUSTED CAPITAL BUDGET

CAPITAL PROGRAMME - BUDGET 2020/21 - ADJUSTMENT						
DEPARTMENT	DESCRIPTION	FUND TYPE	BUDGET 2020/21	ADJUSTMENT AUG 2020	ADJUSTMENT FEB 2021	ADJUSTED 2020/21
Council General	Furniture & Equipment	1	R40 000			R40 000
Information Technology	Secondary air conditioner for Server Room	1	R25 000			R25 000
Information Technology	Replacement of old and broken computer equipment	1	R200 000			R200 000
Holiday Resorts	Refuse removal - 2 Auto Skips and Trailer	1	R200 000			R200 000
Holiday Resorts	Water Network	1	R0	R200 000	-R200 000	R0
Holiday Resorts	Ablution Facilities	1	R0	R194 000		R194 000
Emergency Services	Fire Station - Caledon	2	R1 000 000		-R1 000 000	R0
Emergency Services	Communication system (Roll-over)	4	R0		R750 000	R750 000
Emergency Services	Communication Equipment (Roll-over)	4	R0		R200 000	R200 000
Emergency Services	Fire-Facilities&Equipment (Training Centre-Roll over)-Safety Grant	4	R0		R536 132	R536 132
Emergency Services	Fire-Facilities&Equipment (Training Centre-Roll over)-Capacity Grant	4	R0		R981 441	R981 441
Emergency Services	Safety initiative Implementation - Infrastructure	4	R2 100 000		-R1 600 000	R500 000
Emergency Services	Rescue Equipment	1	R0	R100 000		R100 000
Emergency Services	Rescue Equipment	4	R0	R75 000		R75 000
Emergency Services	Procure Vehicles	4	R0	R657 000		R657 000
Finance	Procure Container	1	R0	R80 000		R80 000
Waste Services	Karweiderskraal Dumping Site	3	R4 900 000		-R4 900 000	R0
Council General	Covid-19 Capital Items	1	R0		R200 000	R200 000
Enviromental Services	Operational Equipment	5	R0		R5 000	R5 000
	TOTAL		R8 465 000	R1 306 000	-R5 027 427	R4 743 573

TYPE	FUNDING SOURCES	BUDGET 2020/21	ADJUSTMENT AUG 2020	ADJUSTMENT FEB 2021	TOTAL 2020/21
1	REVENUE	R465 000	R574 000	R0	R1 039 000
2	CAPITAL RESERVE	R1 000 000		-R1 000 000	R0
3	EXTERNAL LOANS	R4 900 000		-R4 900 000	R0
4	PROVINCIAL GRANTS	R2 100 000	R732 000	R867 573	R3 699 573
5	PRIVATE CONTRIBUTIONS	R0		R5 000	R5 000
	TOTAL	R8 465 000	R1 306 000	-R5 027 427	R4 743 573

SUMMARY	DESCRIPTION	BUDGET 2020/21	ADJUSTMENT AUG 2020	ADJUSTMENT FEB 2021	TOTAL 2020/21
Council General	Two projects	R40 000	R0	R200 000	R240 000
Information Technology	Two projects	R225 000	R0	R0	R225 000
Holiday Resorts	Two projects	R200 000	R394 000	-R200 000	R394 000
Emergency Services	EIGHT projects	R3 100 000	R832 000	-R132 427	R3 799 573
Finance	One project	R0	R80 000	R0	R80 000
Waste Services	None	R4 900 000	R0	-R4 900 000	R0
Envireomental Services	One project	R0		R5 000	R5 000
TOTAL	15 Projects	R8 465 000	R1 306 000	-R5 027 427	R4 743 573

ADJUSTMENT BUDGET MTREF 2020/21 – 2022/2023

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

There were no changes to the Budget Assumptions, except for the revenue projections of the resorts that had been reviewed and adjusted downward accordingly.

2. Adjustments to Budget Funding

Apart from the additional grant allocations that were received, there were no additional requirements for own Budget Funding. Only a private donation of R50 000 had been received towards clearing of alien vegetation.

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 2020 for the following grants have been approved by Provincial Treasury and were included in the adjustment budget:

Financial Management Support Grant (Resorts)	R 650 000
Financial Management Capacity Building Grant	R 380 000
LG Graduate Internship Grant	R 66 600
Safety implementation plan Grant	R 92 243
CDW Operational Support Grant	R 112 000

- (b) The following allocations which were adjusted during the financial year, have been included in the adjustment budget:

Financial Management Capacity Building Grant	Reduced by R101 000
Safety initiative implementation - (WOSA) (Transfer portion from Capital Budget)	Increased by R1 600 000
Western Cape: Transport and Public Works-Addendum 1	Reduced by R 4 750 000
Western Cape: Transport and Public Works-Addendum 2 (which results in additional income of agency fees)	Increased by R20 000 000

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 effect in the SDBIP by the adjustment budget will be tabled separately as Annexure "B" at the meeting.

7. Adjustment to Capital Expenditure

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

- (i) removing the capital project "Fire Station" to the amount of R 1 million as properties will not be sold timely in the 2020/21 financial year to finance the project. The project will be again be included in the 2021/22 capital budget for consideration.

- (j) removing the capital project “Karwyderskraal” to the amount of R 4.9 million as the adjacent property owners are still not willing to sell their properties next to Karwyderskraal. The project will be included for consideration in the 2021/22 capital budget as soon as a new project has been identified
- (k) adding the unspent grant on 30 June 2020 for the safety implementation plan to an amount of R 1 486 132.
- (l) adding the unspent Municipal Service Delivery and Capacity Building Grant on 30 June 2020 to an amount of R 981 441.
- (m) Reducing Safety initiative implementation - (WOSA) allocation of R2.1 million for 2020/2021 with an amount of R1.6 million that was allocated to Operational Budget (Remaining R500 000).
- (n) Removing the project “Holiday Resorts-Water Network” to the amount of R200 000 as this project was already completed with grant funding.
- (o) Adding a provision for capital items in relation to the Covid-19 project to the amount of R200 000 to be financed from the saving in (f).
- (p) Adding a provision for operational equipment to the amount of R5000 to be funded from the ad-hoc contribution received from the Breede-Gouritz Catchment Management Agency towards the clearing of alien vegetation as part of the Naper Klipdrif River invasive species control plan.

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 Nantes Kruger (Acting CFO) on behalf Municipal Manager DP Beretti

Municipal Manager of Overberg District Municipality –DC3

Signature



Date

25 February 2021

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ADJUSTMENT BUDGET TABLES

2020/2021 – 2022/2023

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

Standard Description	Ref	Budget Year 2020/21									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, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2021/22	+2 2022/23	
Revenue - Functional													
Governance and administration		104 341	107 253	-	-	-	-	4 267	4 267	111 520	107 548	111 423	
Executive and council		19 981	19 981	-	-	-	-	549	549	20 530	20 780	21 611	
Finance and administration		84 361	87 273	-	-	-	-	3 717	3 717	90 990	86 768	89 812	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		21 426	21 426	-	-	-	-	(2 306)	(2 306)	19 120	21 664	23 196	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 791	16 791	-	-	-	-	(2 306)	(2 306)	14 485	16 851	18 199	
Public safety		4 135	4 135	-	-	-	-	-	-	4 135	4 300	4 472	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		500	500	-	-	-	-	-	-	500	512	524	
Economic and environmental services		101 410	101 410	-	-	-	-	14 697	14 697	116 107	105 466	109 685	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		101 210	101 210	-	-	-	-	14 697	14 697	115 907	105 258	109 469	
Environmental protection		200	200	-	-	-	-	-	-	200	208	216	
Trading services		12 015	12 015	-	-	-	-	-	-	12 015	12 496	12 995	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		12 015	12 015	-	-	-	-	-	-	12 015	12 496	12 995	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	239 192	242 104	-	-	-	-	16 657	16 657	258 762	247 174	257 300	
Expenditure - Functional													
Governance and administration		57 878	57 146	-	-	-	-	1 174	1 174	58 320	58 546	60 896	
Executive and council		11 326	11 326	-	-	-	-	(133)	(133)	11 193	11 311	11 763	
Finance and administration		44 647	43 915	-	-	-	-	1 307	1 307	45 222	45 254	47 072	
Internal audit		1 905	1 905	-	-	-	-	-	-	1 905	1 981	2 061	
Community and public safety		65 111	65 111	-	-	-	-	2 633	2 633	67 744	66 937	69 615	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 810	16 810	-	-	-	-	441	441	17 252	16 237	16 887	
Public safety		30 940	30 940	-	-	-	-	2 192	2 192	33 132	32 646	33 951	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		17 360	17 360	-	-	-	-	-	-	17 360	18 055	18 777	
Economic and environmental services		104 926	104 926	-	-	-	-	15 090	15 090	120 017	109 123	113 488	
Planning and development		1 404	1 404	-	-	-	-	-	-	1 404	1 460	1 518	
Road transport		100 852	100 852	-	-	-	-	15 055	15 055	115 907	104 886	109 081	
Environmental protection		2 671	2 671	-	-	-	-	35	35	2 706	2 778	2 889	
Trading services		11 943	11 943	-	-	-	-	(2 969)	(2 969)	8 974	12 421	12 918	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		11 943	11 943	-	-	-	-	(2 969)	(2 969)	8 974	12 421	12 918	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	239 858	239 126	-	-	-	-	15 928	15 928	255 054	247 028	256 917	
Surplus/ (Deficit) for the year		(666)	2 978	-	-	-	-	729	729	3 707	146	383	

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 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		
Revenue by Vote	1											
Vote 1 - Municipal Manager		20 748	20 748	-	-	-	-	549	549	21 297	21 578	22 441
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		64	64	-	-	-	-	-	-	64	66	69
Vote 4 - Finance		83 530	86 442	-	-	-	-	3 717	3 717	90 159	85 904	88 913
Vote 5 - Community Services		134 851	134 851	-	-	-	-	12 391	12 391	147 242	139 625	145 876
Total Revenue by Vote	2	239 192	242 104	-	-	-	-	16 657	16 657	258 762	247 174	257 300
Expenditure by Vote	1											
Vote 1 - Municipal Manager		16 650	16 650	-	-	-	-	(43)	(43)	16 607	16 848	17 522
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		14 357	14 357	-	-	-	-	67	67	14 424	14 932	15 529
Vote 4 - Finance		26 689	25 957	-	-	-	-	1 151	1 151	27 107	26 577	27 648
Vote 5 - Community Services		182 162	182 162	-	-	-	-	14 754	14 754	196 916	188 671	196 218
Total Expenditure by Vote	2	239 858	239 126	-	-	-	-	15 928	15 928	255 054	247 028	256 917
Surplus/ (Deficit) for the year	2	(666)	2 978	-	-	-	-	729	729	3 707	146	383

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	412	412	-	-	-	-	(212)	(212)	200	445	480
Service charges - water revenue	2	6	6	-	-	-	-	-	-	6	6	7
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	12 000	12 000	-	-	-	-	-	-	12 000	12 480	12 979
Rental of facilities and equipment		11 919	11 919	-	-	-	-	(1 080)	(1 080)	10 839	12 870	13 899
Interest earned - external investments		1 800	1 800	-	-	-	-	-	-	1 800	1 872	1 947
Interest earned - outstanding debtors		163	163	-	-	-	-	(19)	(19)	144	176	190
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		300	300	-	-	-	-	-	-	300	312	324
Agency services		10 561	10 561	-	-	-	-	549	549	11 110	10 983	11 423
Transfers and subsidies		80 883	184 273	-	-	-	-	17 497	17 497	201 770	187 027	194 055
Other revenue	2	109 629	8 420	-	-	-	-	(951)	(951)	7 468	8 882	9 373
Gains		9 420	9 420	-	-	-	-	-	-	9 420	9 797	10 188
Total Revenue (excluding capital transfers and contributions)		237 092	239 272	-	-	-	-	15 785	15 785	255 057	244 851	254 865
Expenditure By Type												
Employee related costs		124 756	128 811	-	-	-	-	(10 424)	(10 424)	118 387	132 711	138 004
Remuneration of councillors		6 341	6 341	-	-	-	-	-	-	6 341	6 595	6 859
Debt impairment		400	400	-	-	-	-	(209)	(209)	191	416	433
Depreciation & asset impairment		3 576	3 576	-	-	-	-	-	-	3 576	3 719	3 867
Finance charges		11 038	6 492	-	-	-	-	(2 842)	(2 842)	3 649	6 751	7 021
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		42 932	42 932	-	-	-	-	22 887	22 887	65 819	44 647	46 431
Contracted services		19 479	18 747	-	-	-	-	3 968	3 968	22 715	19 822	20 647
Transfers and subsidies		401	401	-	-	-	-	279	279	680	-	-
Other expenditure		30 935	31 427	-	-	-	-	2 269	2 269	33 697	32 367	33 655
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		239 858	239 126	-	-	-	-	15 928	15 928	255 054	247 028	256 917
Surplus/(Deficit)		(2 766)	146	-	-	-	-	(143)	(143)	3	(2 177)	(2 052)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 100	2 832	-	-	-	-	868	868	3 700	2 323	2 435
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	5	5	5	-	-
Surplus/(Deficit) before taxation		(666)	2 978	-	-	-	-	729	729	3 707	146	383
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(666)	2 978	-	-	-	-	729	729	3 707	146	383
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(666)	2 978	-	-	-	-	729	729	3 707	146	383
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(666)	2 978	-	-	-	-	729	729	3 707	146	383

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		
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		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Capital multi-year expenditure sub-total	3	4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		40	40	-	-	-	-	200	200	240	500	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		225	225	-	-	-	-	-	-	225	3 180	500
Vote 4 - Finance		-	80	-	-	-	-	-	-	80	-	-
Vote 5 - Community Services		3 300	4 526	-	-	-	-	(327)	(327)	4 199	4 483	2 590
Capital single-year expenditure sub-total		3 565	4 871	-	-	-	-	(127)	(127)	4 744	8 163	3 090
Total Capital Expenditure - Vote		8 465	9 771	-	-	-	-	(5 027)	(5 027)	4 744	8 163	3 090
Capital Expenditure - Functional												
Governance and administration		265	345	-	-	-	-	200	200	545	3 680	500
Executive and council		40	40	-	-	-	-	200	200	240	500	-
Finance and administration		225	305	-	-	-	-	-	-	305	3 180	500
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 300	4 526	-	-	-	-	(332)	(332)	4 194	4 483	2 590
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		200	594	-	-	-	-	(200)	(200)	394	1 085	80
Public safety		3 100	3 932	-	-	-	-	(132)	(132)	3 800	3 323	2 435
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	75	75
Economic and environmental services		-	-	-	-	-	-	5	5	5	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	5	5	5	-	-
Trading services		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	8 465	9 771	-	-	-	-	(5 027)	(5 027)	4 744	8 163	3 090
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		2 100	2 832	-	-	-	-	868	868	3 700	2 323	2 435
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2 100	2 832	-	-	-	-	868	868	3 700	2 323	2 435
Borrowing		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Internally generated funds		1 465	2 039	-	-	-	-	(995)	(995)	1 044	5 840	655
Total Capital Funding		8 465	9 771	-	-	-	-	(5 027)	(5 027)	4 744	8 163	3 090

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		
R thousands												
ASSETS												
Current assets												
Cash		13 320	15 658	-	-	-	-	5 648	5 648	21 306	16 475	16 503
Call investment deposits	1	20 000	20 000	-	-	-	-	-	-	20 000	20 000	20 000
Consumer debtors	1	1 233	1 233	-	-	-	-	1 218	1 218	2 451	2 451	2 451
Other debtors		1 343	1 343	-	-	-	-	57	57	1 400	1 400	1 400
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		788	788	-	-	-	-	(88)	(88)	700	700	700
Total current assets		36 685	39 023	-	-	-	-	6 834	6 834	45 857	41 027	41 054
Non current assets												
Long-term receivables		28 433	28 433	-	-	-	-	-	-	28 433	28 433	28 433
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 880	12 880	-	-	-	-	(69)	(69)	12 811	12 811	12 811
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	82 716	84 022	-	-	-	-	(17 669)	(17 669)	66 353	70 801	70 028
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		152	152	-	-	-	-	(138)	(138)	14	10	6
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		124 181	125 487	-	-	-	-	(17 876)	(17 876)	107 611	112 056	111 278
TOTAL ASSETS		160 866	164 510	-	-	-	-	(11 041)	(11 041)	153 469	153 082	152 332
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		3 296	3 296	-	-	-	-	-	-	3 296	3 684	4 142
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables		13 811	13 811	-	-	-	-	2 853	2 853	16 664	16 664	16 664
Provisions		13 619	13 619	-	-	-	-	(417)	(417)	13 202	13 994	14 834
Total current liabilities		30 734	30 734	-	-	-	-	2 436	2 436	33 170	34 350	35 648
Non current liabilities												
Borrowing	1	18 916	18 916	-	-	-	-	0	0	18 916	15 232	10 753
Provisions	1	93 106	93 106	-	-	-	-	(41 740)	(41 740)	51 365	53 337	55 385
Total non current liabilities		112 021	112 021	-	-	-	-	(41 740)	(41 740)	70 281	68 569	66 138
TOTAL LIABILITIES		142 755	142 755	-	-	-	-	(39 304)	(39 304)	103 451	102 919	101 786
NET ASSETS	2	18 111	21 755	-	-	-	-	28 263	28 263	50 018	50 164	50 547
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		18 111	21 755	-	-	-	-	28 263	28 263	50 018	50 164	50 547
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		18 111	21 755	-	-	-	-	28 263	28 263	50 018	50 164	50 547

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		12 418	12 418	-	-	-	-	1 768	1 768	14 186	12 794	13 324
Other revenue		132 009	132 009	-	-	-	-	(98 272)	(98 272)	33 737	32 769	34 729
Transfers and Subsidies - Operational	1	80 883	83 063	-	-	-	-	117 407	117 407	200 470	187 027	194 055
Transfers and Subsidies - Capital	1	2 100	2 832	-	-	-	-	(1 600)	(1 600)	1 232	2 323	2 435
Interest		1 963	1 963	-	-	-	-	(19)	(19)	1 944	2 048	2 137
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(226 261)	(225 529)	-	-	-	-	(19 675)	(19 675)	(245 204)	(237 261)	(246 746)
Finance charges		(2 758)	(2 758)	-	-	-	-	-	-	(2 758)	(2 869)	(2 983)
Transfers and Grants	1	(401)	(401)	-	-	-	-	(279)	(279)	(680)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(48)	3 596	-	-	-	-	(669)	(669)	2 927	(3 168)	(3 050)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		9 420	9 420	-	-	-	-	-	-	9 420	9 797	10 188
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(8 465)	(9 771)	-	-	-	-	5 032	5 032	(4 739)	(8 163)	(3 090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		955	(351)	-	-	-	-	5 032	5 032	4 681	1 634	7 098
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(2 949)	(2 949)	-	-	-	-	0	0	(2 949)	(3 296)	(4 021)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 949)	(2 949)	-	-	-	-	0	0	(2 949)	(3 296)	(4 021)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	35 362	35 362	-	-	-	-	1 285	1 285	36 647	41 306	36 475
Cash/cash equivalents at the year end:	2	33 320	35 658	-	-	-	-	5 648	5 648	41 306	36 475	36 503

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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												
Cash and investments available												
Cash/cash equivalents at the year end	1	33 320	35 658	-	-	-	-	5 648	5 648	41 306	36 475	36 503
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		33 320	35 658	-	-	-	-	5 648	5 648	41 306	36 475	36 503
Applications of cash and investments												
Unspent conditional transfers		1 261	1 261	-	-	-	-	2 456	2 456	3 717	3 717	3 717
Unspent borrowing		12	12	-	-	-	-	4 900	4 900	4 912	4 912	4 912
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(27 773)	(99 182)	-	-	-	-	65 233	65 233	(33 949)	(29 041)	(29 042)
Other provisions		1 304	1 304	-	-	-	-	513	513	1 817	2 667	3 517
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(25 196)	(96 605)	-	-	-	-	73 102	73 102	(23 503)	(17 745)	(16 897)
Surplus(shortfall)		58 516	132 263	-	-	-	-	(67 454)	(67 454)	64 809	54 221	53 399

Solid Waste Infrastructure		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	2 298	-
Housing		-	194	-	-	-	-	-	-	194	-	-
Other Assets	6	-	194	-	-	-	-	-	-	194	2 298	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		25	25	-	-	-	-	-	-	25	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	8 465	9 771	-	-	-	-	(5 027)	(5 027)	4 744	8 163	3 090
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	200	-	-	-	-	(200)	(200)	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 900	4 900	-	-	-	-	(4 900)	(4 900)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		4 900	5 100	-	-	-	-	(5 100)	(5 100)	-	-	-
Community Facilities		1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	1 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	1 000	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	2 948	-
Housing		-	194	-	-	-	-	-	-	194	885	30
Other Assets		-	194	-	-	-	-	-	-	194	3 833	30
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		200	200	-	-	-	-	-	-	200	232	100
Furniture and Office Equipment		65	145	-	-	-	-	-	-	145	75	475
Machinery and Equipment		2 300	2 475	-	-	-	-	1 073	1 073	3 548	3 023	2 485
Transport Assets		-	657	-	-	-	-	-	-	657	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	8 465	9 771	-	-	-	-	(5 027)	(5 027)	4 744	8 163	3 090
ASSET REGISTER SUMMARY - PPE (WDV)	5	95 749	97 055	-	-	-	-	(17 944)	(17 944)	79 111	83 697	83 069
Roads Infrastructure		1 353	1 353	-	-	-	-	26	26	1 379	1 379	1 379
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		184	184	-	-	-	-	3	3	187	187	187
Water Supply Infrastructure		1 744	1 944	-	-	-	-	37	37	1 981	1 981	1 981
Sanitation Infrastructure		1 328	1 328	-	-	-	-	25	25	1 353	1 353	1 353
Solid Waste Infrastructure		31 175	31 175	-	-	-	-	(5 875)	(5 875)	25 300	23 682	22 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		35 785	35 985	-	-	-	-	(5 784)	(5 784)	30 201	28 583	26 901
Community Assets		1 014	1 014	-	-	-	-	(1 002)	(1 002)	12	1 012	1 012
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		12 880	12 880	-	-	-	-	(69)	(69)	12 811	12 811	12 811
Other Assets		23 610	23 804	-	-	-	-	(10 661)	(10 661)	13 142	16 314	15 657
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		152	152	-	-	-	-	(138)	(138)	14	10	6
Computer Equipment		1 105	1 105	-	-	-	-	(36)	(36)	1 069	713	193
Furniture and Office Equipment		1 457	1 537	-	-	-	-	401	401	1 938	1 375	1 195
Machinery and Equipment		6 177	6 352	-	-	-	-	221	221	6 573	9 528	11 943
Transport Assets		13 569	14 226	-	-	-	-	(875)	(875)	13 351	13 351	13 351

Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	95 749	97 055	-	-	-	-	(17 944)	(17 944)	79 111	83 697	83 069
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 576	3 576	-	-	-	-	-	-	3 576	3 719	3 867
Repairs and Maintenance by asset class	3	8 848	8 848	-	-	-	-	1 102	1 102	9 950	9 192	9 560
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		4 696	4 696	-	-	-	-	(3)	(3)	4 693	4 884	5 079
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		4 696	4 696	-	-	-	-	(3)	(3)	4 693	4 884	5 079
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		694	694	-	-	-	-	640	640	1 334	712	740
<i>Other Assets</i>		694	694	-	-	-	-	640	640	1 334	712	740
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		1 270	1 270	-	-	-	-	(212)	(212)	1 058	1 321	1 374
<i>Transport Assets</i>		2 188	2 188	-	-	-	-	677	677	2 865	2 276	2 367
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 423	12 423	-	-	-	-	1 102	1 102	13 525	12 910	13 427
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		61.0%	56.9%							9.7%	51.9%	17.8%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		144.5%	155.5%							12.8%	113.8%	14.2%
<i>R&M as a % of PPE</i>		9.2%	9.1%							12.6%	11.0%	11.5%
<i>Renewal and upgrading and R&M as a % of PPE</i>		14.6%	14.8%							13.2%	16.0%	12.2%

