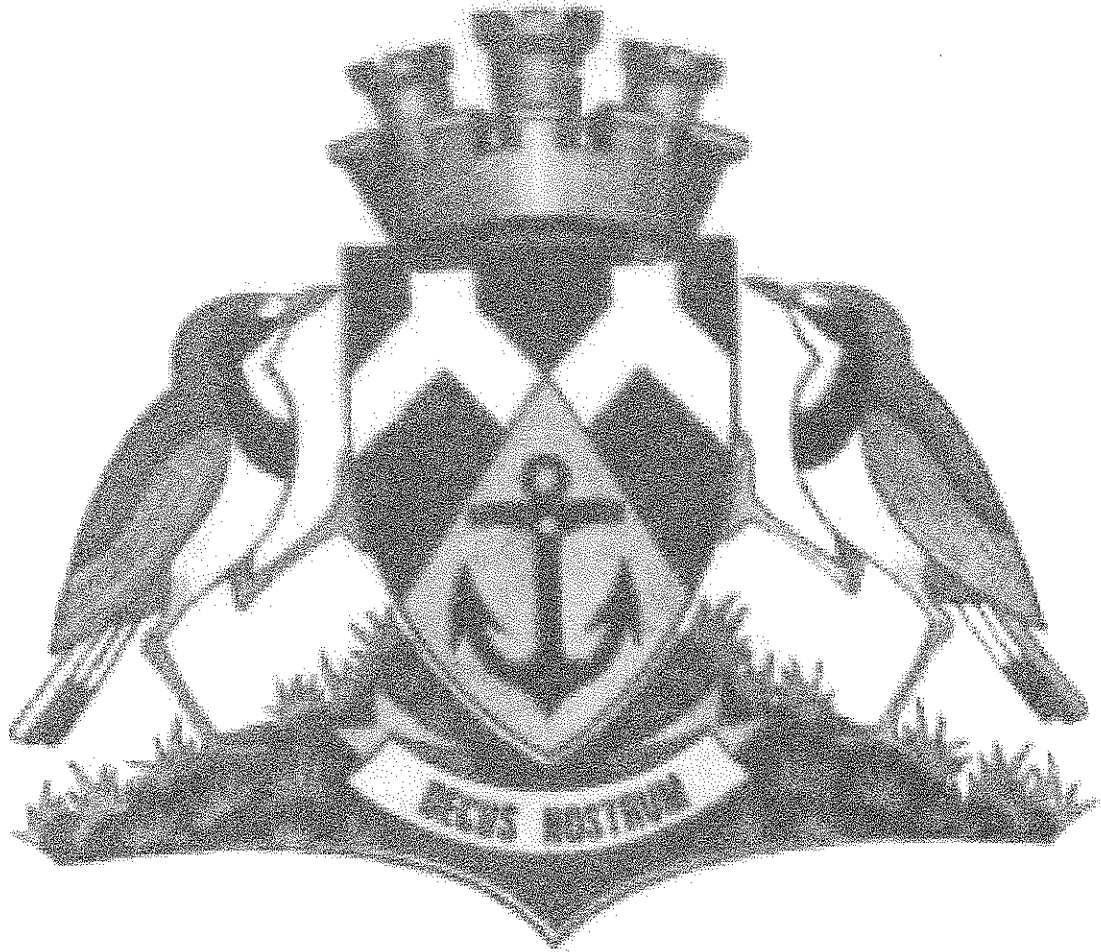


Overberg District Municipality



Adjustment Budget 2013/14 – 2015/16

**Adjusted Medium Term Revenue
and Expenditure Framework**

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Glossary

Adjustment budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly aimed at assisting with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates a like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

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

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

Net assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets have been sold/recovered and all liabilities paid. Transactions that do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

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

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

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The high level structure is included in the budget documentation shown in the table below.

Vote name	Vote holder	Sub-vote name	Sub-vote holder	Dept #
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services		2002
		Grants and Donations		2003
		Management Support		2004
		Internal Audit	Manager: Internal Audit Services	2006
Management Services	Director: Management Services	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administration Officer	2011
		Buildings		2012
		Financial Services	Chief Financial Officer	2013
		Planning services	Manager: IDP/LED	2016
		Grants ex National Government	Chief Financial Officer	2018
		Grants ex Provincial Government	Chief Financial Officer	2019
		Finance Mangement Grant	Chief Financial Officer	2021
Community and Technical Services	Director: Community and Technical Services	Fire Brigade	Head: Disaster Management and Fire Services	2031
		Disaster Mangement		2032
		Municipal Health	Head: Municipal Health	2033
		Environmental Management Karwyderskraal	Head: Environmental Management	2039
		Dennehof	Head: Resorts	2044
		Die Dam		2045
		Uilenkraalsmond		2046
		Roads: Main & Divisional	Head: Roads	2501
		Roads: indirect Account		2503
		Roads: Plant Account		2505

PART 1 – ANNUAL BUDGET

Section 1 – Mayor’s Report

I hereby present the adjustment budget for the 2013/2014 financial year for Council’s consideration.

Although our budget complies with all budget regulations and prescriptions the budget for the year, after deducting- and reconciling non-cash items, reflects a net cash inflow.

This in itself is a great achievement and is mainly a result of serious cuts in expenditure as well as sound financial control and discipline. Amongst other the following unforeseen circumstances contributed to a difficult financial scenario:

- Increased expenditure due to appointment of a consultant to act as Chief Financial Officer (R 1 500 000); and
- Additional expenditure incurred with the suspension of the former Municipal Manager and payment of an acting allowance to internal and/or external staff (R 450 000).

On a more positive note, I also need to highlight the following:

- Additional agency fees due to enhanced spending approved by the Department Transport and Public Works (R 691 540); and
- Saving on rental and depreciation cost of copier- and fax machines amounting to R 2 285 000.

Although the positive cash flow situation does not mean that the municipality has resolved its financial problems, it is a huge relief that we will be able to fulfil our basic commitments for the 2013/2014 financial year. The municipality will however still experience serious financial problems, resulting into service delivery constraints. There still remains doubt whether the municipality can be regarded as a going concern.

Unfortunately the National as well as the Provincial Treasuries and the various Departments of Local Government seem unable to understand the seriousness of the financial position of this municipality. Although we had numerous high level encounters with all of them it seems as if no positive outcome will result from these encounters.

The reason for the tabling of an adjustment budget is fully disclosed in the draft budget documentation. What clearly stands out is the fact that if the National Government does not increase the Equitable Share payable to this municipality, or implement a new source of revenue for District Municipalities, this municipality will not be able to deliver its core functions at acceptable level. The fact of the matter is

that this municipality will be unable to meet any of its commitments within the near future or alternatively will be unable to meet the service delivery needs and/or demands of the Overberg District community.

Although the equitable share has been increased according to the new DORA, the increases as indicated are not enough to ensure the future sustainability of this municipality.

At this stage the municipality is not generating sufficient funds to meet its operating requirements. **Table 1 – Revenue and Expenditure** is a clear illustration thereof.

Description	2010/2011 Actual (R 000)	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Original Budget (R 000)	2013/2014 Adjusted Budget (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 Adjusted Budget (R 000)
Total Revenue	98 451	99 869	109 576	108 165	123 727	112 264	120 147
Total Operating Expenditure	114 107	107 125	107 616	112 034	127 170	116 259	123 468
(Deficit)	(15 656)	(7 256)	(1 960)	(3 869)	(3 443)	(3 995)	(3 321)

Table 1 – Revenue and Expenditure

It has to be remembered that we have to make provision for post-retirement benefits and other GRAP requirements that are not cash oriented (cash-backed) items. The net result of the income and expenditure therefore realises a net deficit, but the net result of the cash flow is positive. The ideal however would be to have a greater cash inflow to ensure the repairs and maintenance, and replacement of existing assets. The municipality might however in future require cash-backed provisions.

We must remember that the current financial position is the result of poor financial management over a couple of years and it is impossible to rectify this within a year or two.

This municipality is largely dependent on government grants and support. If the grants stay the same and the annual increases stay as low as they have been over the last couple of years, it will prove the concerns about the going concern assumption to be true. **Table 2 – Revenue source** illustrates the reliance on government funding.

Description	2010/2011 Actual (R 000)	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Original Budget (R 000)	2013/2014 Adjusted Budget (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 Adjusted Budget (R 000)
Own Revenue Sources	20 160	18 330	21 248	16 876	17 581	17 648	18 525
Government Grant and Subsidies	78 291	81 539	88 328	91 289	106 146	94 616	101 622
Total Revenue	98 451	99 869	109 576	108 165	123 727	112 264	120 147

Table 2 – Revenue source

The main adjustments proposed in this adjustment budget are:

Operating Budget

Adjustments made to the original budget can mainly be attributed to cost-cutting on operational expenditure and additional agency commission received from the Department of Transport and Public Works.

Table 3 – Income- and Expenditure Municipal Vote Adjustment highlights the impact of the adjustments budget on the income- and expenditure votes:

No.	MUNICIPAL VOTE	INCOME & EXPENDITURE RESULT (ORIGINAL BUDGET) R	INCOME & EXPENDITURE RESULT (ADJUSTED BUDGET) R	ADJUSTMENT AMOUNT R
1.1	COUNCIL EXPENDITURE	2,194,890	1,881,580	-313,270
1.2	EXECUTIVE SERVICES	2,535,770	2,249,300	-286,470
1.3	DONATIONS	0	0	0
1.4	MANAGEMENT SUPPORT	950,130	1,005,170	55,040
1.5	AUDIT	854,520	890,030	35,510
2.1	GRANTS AND SUBSIDIES	-46,144,500	-46,337,000	-192,500
2.1.1	SCM	1,945,600	1,966,050	20,450
2.1.2	FINANCE INCOME & IT	3,843,580	3,744,790	-98,790
2.1.3	RECORDS MANAGEMENT	906,200	812,090	-94,110
2.1.4	IDP/LED	1,259,160	1,069,890	-189,270
2.2	ADMINISTRATION	4,561,340	4,513,820	-47,520
2.4	HUMAN RESOURCES	1,533,500	1,311,450	-22,050
2.8	FINANCIAL ADMINISTRATION	1,565,090	1,961,010	395,920
3.1	PUBLIC SAFETY	16,214,230	16,210,050	-4,200
3.2	ENVIRONMENTAL PROTECTION	10,390,070	10,428,500	38,230
3.3	HUMAN DEVELOPMENT	0	0	0
3.4	ROADS & ENGINEERING	43,550	33,780	-9,770
3.5	SOLID WASTE	2,139,030	1,614,650	-524,380
3.6	RESORTS	-1,806,130	-914,960	891,170
3.7	ENVIRONMENTAL MANAGEMENT	1,083,120	1,203,230	120,110
		3,869,110	3,443,210	-425,900

Table 3 – Income- and Expenditure Adjustment

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Amongst others the following reasons as per **Table 4 – Top 10 Adjusted Municipal Votes** can be recorded:

Description	Adjusted Amount R	Reason
Resorts	891 170	Decrease in revenue of Dennehof resort & Underperformance of Uitenhage resort revenue
Solid Waste	-524 300	Non-expenditure at Karvyderskraal refuse site
Financial Administration	395 920	Appointment of consultant to act as CFO
Council Expenditure	-313 270	Increased agency funds
Executive Services	-386 470	Pro-rata provision for Director Management Services and non-appointment of Director Community Services
Administration	-247 520	Savings on vacancies & leased assets depreciation and rental
Grants and Subsidies	-192 500	Increased road subsidy
IDP/LED	-189 270	Saving on salary
Environmental Management	120 110	Re-aligning budget of Manager Environmental Management
Finance Income & IT	-86 790	Vacant position System Administrator

Table 4 – Top 10 Adjusted Municipal Votes

Capital Budget

The adjustments to the capital budget are as follows (**Table 5 – Capital Budget Adjustment**):

Description	Original Budget 2013/2014 R 000	Adjusted Budget 2013/2014 R 000	Adjustment R 000
Assets funded from own resources	2 392	2 711	319
Assets funded from external sources (Borrowing)	12 500	0	(12 500)
Assets funded from external sources (Leases)	2 800	515	(2 285)
Total	17 692	3 226	(14 466)

Table 5 – Capital Budget Adjustment

The revised forecasted expenditure can be summarised as per **Table 6 – Capital Forecast**:

Description	2013/2014 R 000	2014/2015 R 000	2015/2016 R 000
Own sources	2 711 *	767 *	1 710
External sources	515	0	0
Total	3 226	767	1 710

* Funded from selling of property

Table 6 – Capital Forecast

Funding and cash flows

In terms of the MFMA a budget must be cash-funded and may only be approved if it is cash-funded, including the use of prior years' cash surpluses. It is thus the main consideration in determining whether a budget is credible.

This adjustment budget can only be regarded as credible due to the recovery of outstanding debtors.

Although this budget results in a net cash inflow, this municipality will only survive if strong financial control and discipline are applied. If no additional source of revenue can be developed, the situation will not improve, but will rather deteriorate.

The situation at Karwyderskraal is still under discussion and it seems as if a possible solution could be reached in this regard by upgrading and enhancing the facility to ensure effective and efficient utilisation. Council has to take cognisance however that no provision for income and/or expenditure for Karwyderskraal is provided for in this adjustment budget.

The following extract from B8 indicates that there are sufficient funds available to ensure that the budget is cash-backed during the MTREF period – see **Table 7 – Cash Surplus**.

Description	Adjusted Budget 2013/2014 R 000	Adjusted Budget 2014/2015 R 000	Adjustment Budget 2015/2016 R 000
Cash and investment available	3 270	3 522	3 568
Application of cash and investment (positive working capital)	751	(195)	(296)
Surplus	2 519	3 717	3 864

Table 7 – Cash Surplus

Unforeseen and unavoidable expenditure

There was no unforeseen expenditure approved by the Mayor and incorporated into this adjustment budget since the original approved budget.

Changes to allocations and grant adjustments

Changes to allocations and grant adjustments are reflected in the attached budget supporting documentation forms SB7 and SB8.

Table 8 – Operating Grants Adjustment reflects the adjustments for the financial year:

Operating grants:

Description	Budget Year 2013/14			Budget Year +1	Budget Year +2
	Total			2014/15	2015/16
	Original Budget (R 000)	Adjustments (R 000)	Adjusted Budget (R 000)	Adjusted Budget (R 000)	Adjusted Budget (R 000)
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	49 777	0	49 777	49 777	52 830
Local Government Equitable Share	12 760	0	12 760	46 637	50 646
Finance Management	1 250	0	1 250	1 250	1 250
Municipal Systems Improvement	890	0	890	890	984
EPWP Incentive	1 000	0	1 000	1 000	0
RSC Levy Replacement	33 877	0	33 877	0	0
Provincial Government:	39 912	11 281	51 193	41 258	42 819
PT - PAWK	39 670	10 616	50 285	39 666	42 004
Seta	242	258	500	242	265
Financial Management Grant	0	400	400	150	200
Management Support	0	0	0	150	0
Coastal Management Plan	0	8	8	500	300
CDW Grant	0	0	0	0	0
Sports and Recreation	0	0	0	400	0
Human Rights Program	0	0	0	100	0
Tourism Projects	0	0	0	50	50
Total operating expenditure of Transfers and Grants:	89 689	11 281	100 970	91 035	95 649

Table 8 – Operating Grants Adjustment

Capital grants:

There is no budget figure for capital grants in both the original and adjusted budget for 2013/2014.

Recommendations

It is recommended:

- 1) That Council approve the adjustments budget; and
- 2) That Council approve the changes to the service delivery and budget implementation plan.

Section 2 – Budget-related Resolutions

ADJUSTMENT BUDGET 2013/2014

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

RECOMMENDATION:

- a) That the adjustments budget of Overberg District Municipality for the financial year 2013/2014 as set out in the schedules contained in section 4 be approved:
 - (i) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (ii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iii) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (iv) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source).
- b) That the amended performance objectives as contained in the SDBIP be approved (Attached supporting documentation form SB 3).
- c) That it be noted that there are no changes to any budget-related policies.

Section 3 – Executive Summary

Introduction

The budget is the third adjustments budget of the municipality and is presented in the formats prescribed in the new Budget Regulations. Thus, no material adjustments to the budget formats were required to the budget submission made in the preceding year.

Effect of the adjustment

The overall changes made to the 2013/2014 budget can be best illustrated in the **Diagram 1 – Revenue Adjustment** and **Diagram 2 – Expenditure Adjustment**.

Revenue:

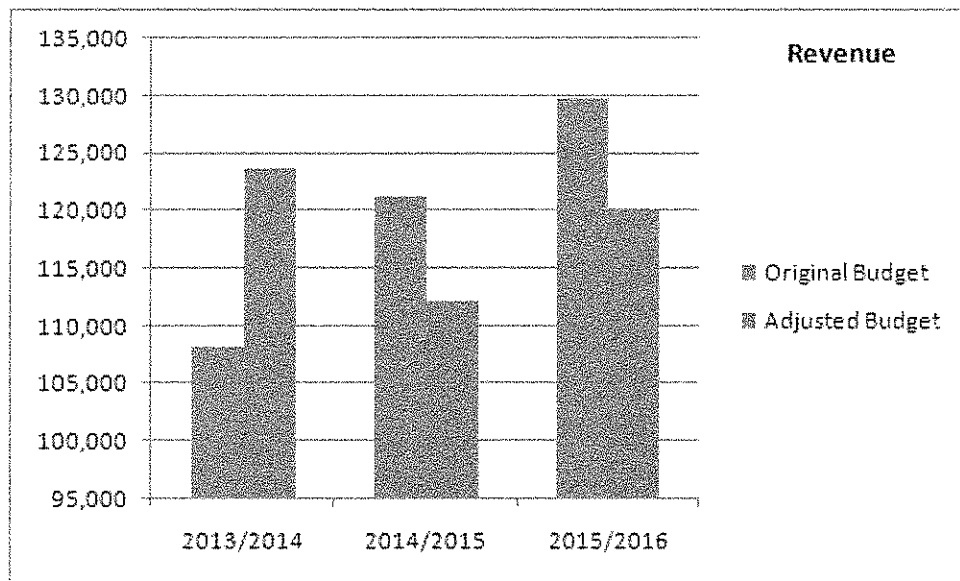


Diagram 1 – Revenue Adjustment

Expenditure:

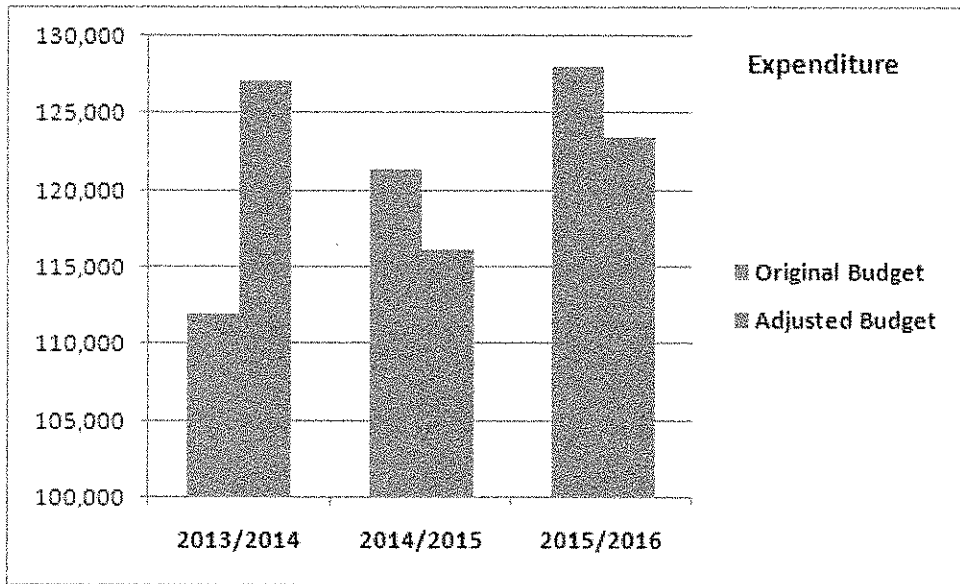


Diagram 2 – Expenditure Adjustment

The adjusted versus original operational revenue budget can be best illustrated in the graphs below (See Diagram 3 – Revenue by source Original Budget and Diagram 4 – Revenue by source Adjusted Budget).

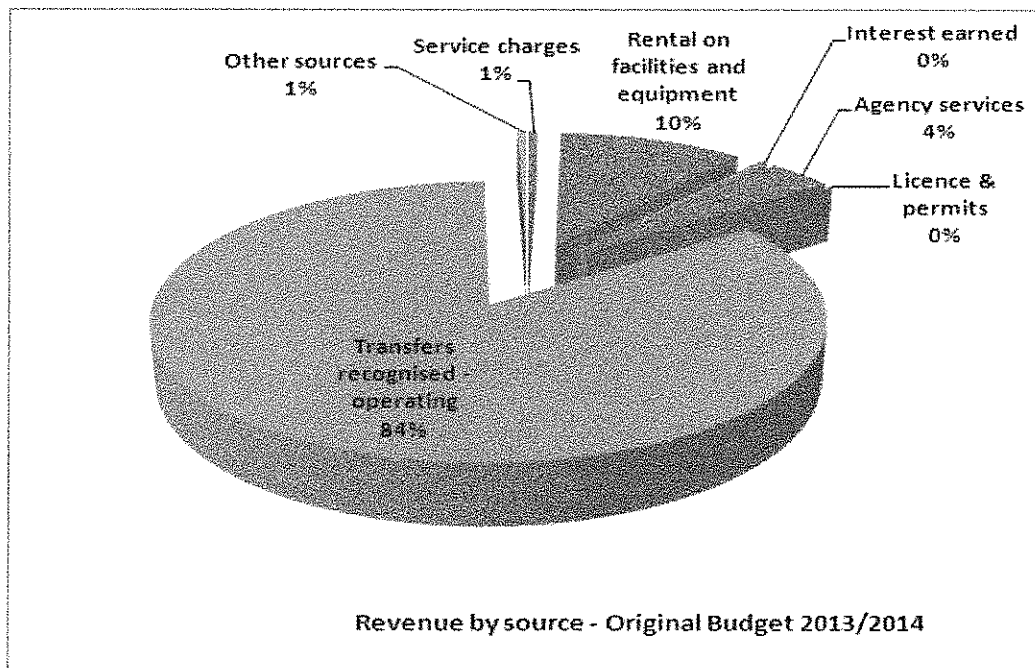


Diagram 3 – Revenue by source Original Budget

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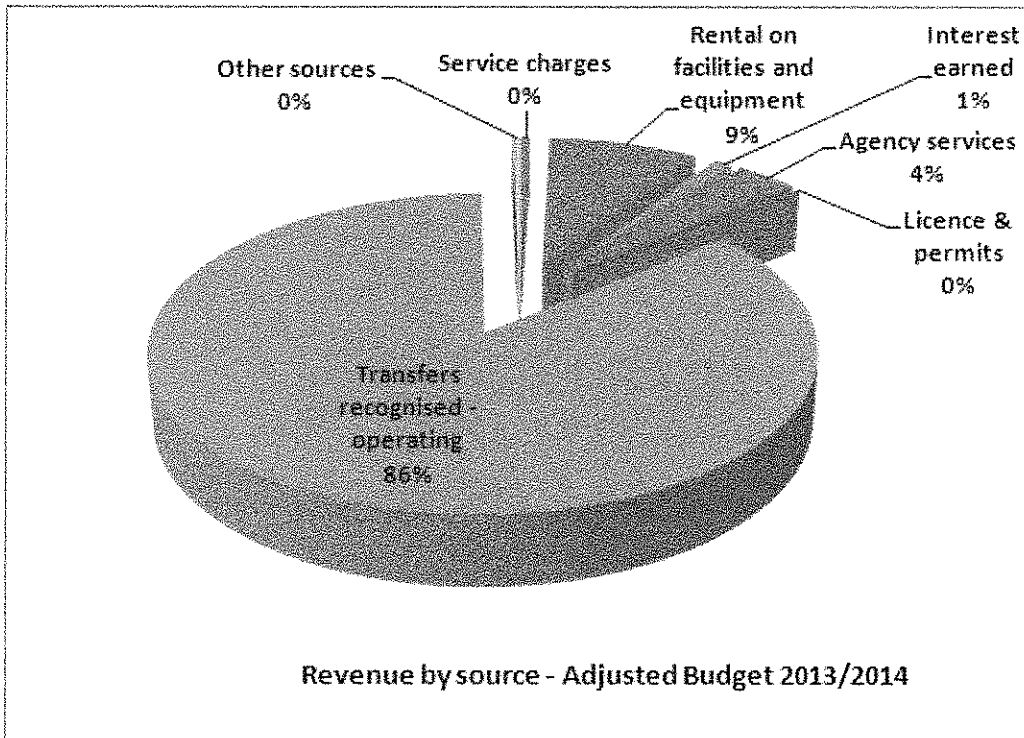


Diagram 4 – Revenue by source Adjusted Budget

The adjusted versus original operational expenditure budget can be best illustrated in the graphs below (See Diagram 5 – Expenditure by type Original Budget and Diagram 6 – Expenditure by type Adjusted Budget).

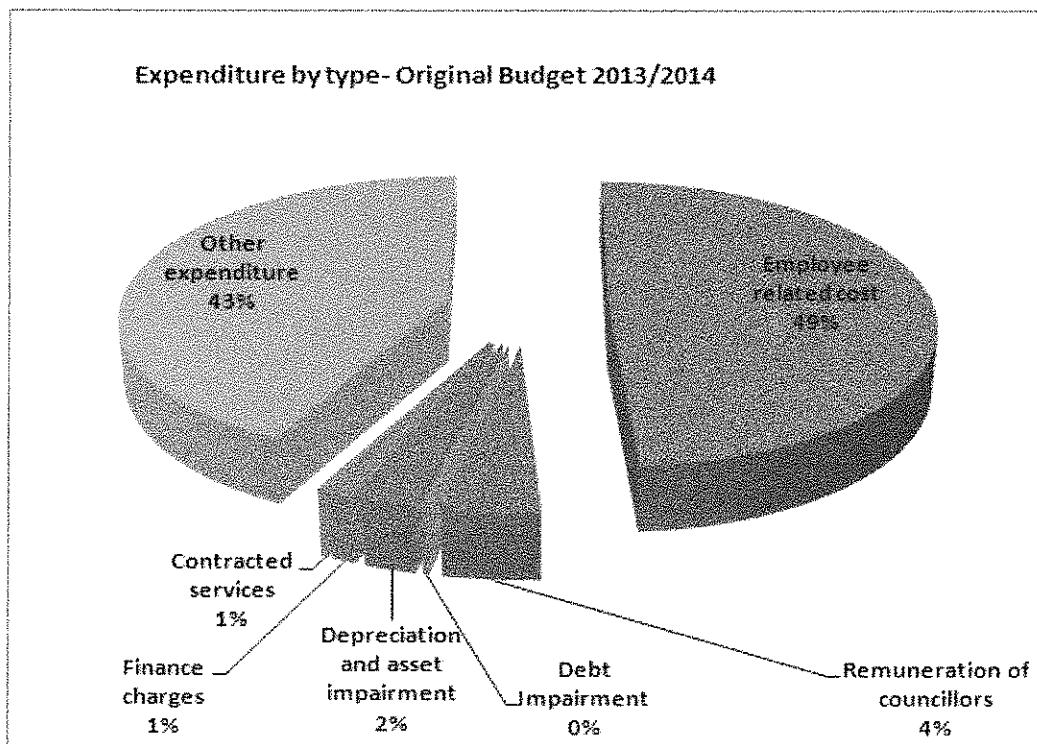


Diagram 5 – Expenditure by type Original Budget

BS

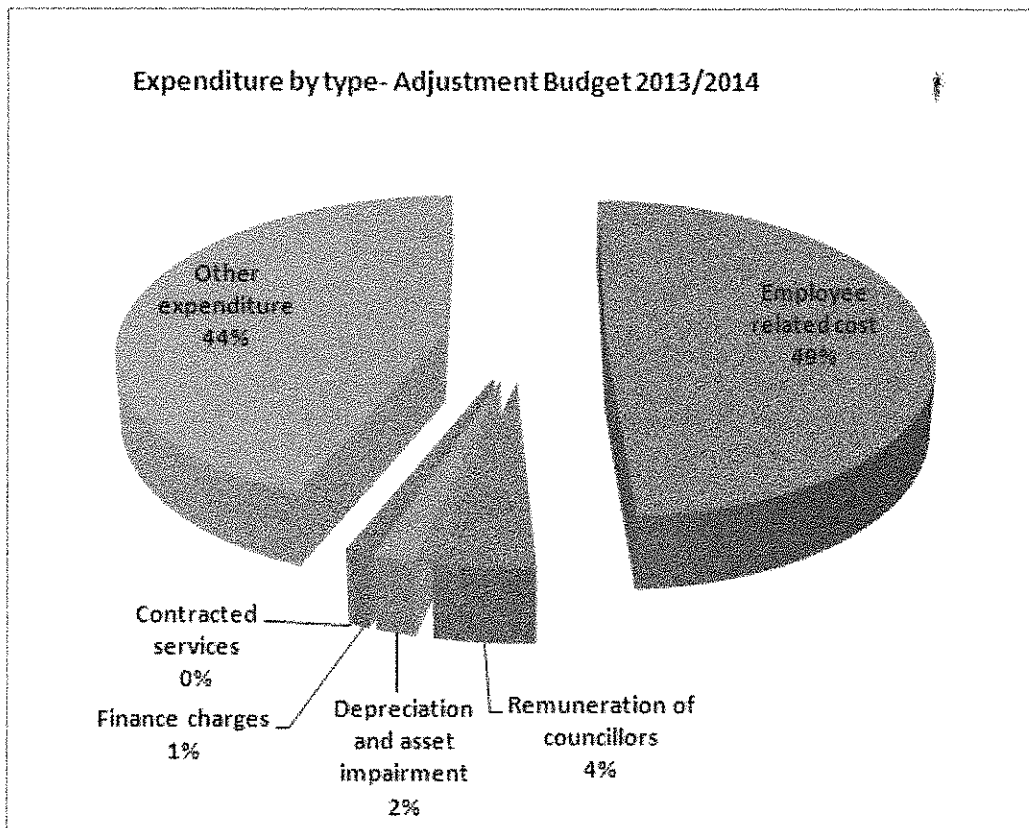


Diagram 6 – Expenditure by type Adjusted Budget

Capital Budget:

The proposed capital expenditure over the MTREF period could be summarised as follows (See Table 9 – Capital Expenditure):

Objective	2013/14 R 000	2014/15 R 000	2015/16 R 000
Governance and Admin	522	20	0
Community and Safety Services	2 117	710	1 700
Economic Services	584	37	10
Trading Services	2	0	0
Total	3 225	767	1 710

Table 9 – Capital Expenditure

The projected funding of the capital budget is as follows (See **Table 10 – Capital Funding Source**)

Funding Source	2013/14	2014/15	2015/16
	R 000	R 000	R 000
Loans	515	0	0
Own Funds	2 710	767	1 710
Total	3 225	767	1 710

Table 10 – Capital Funding Source

BUDGET SUMMARY

A summary of the revised budget is as follows (See **Table 11 – Budget Summary**):

DC3 Overberg - Table B1 Adjustments Budget Summary -												
Description	Budget Year 2013/14										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	A	1	2	3	4	5	6	7	8	9	10	
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	510	-	-	-	-	-	141	141	651	648	650	
Investment revenue	504	-	-	-	-	-	800	800	1 304	504	504	
Transfers recognised - operational	91 289	-	-	-	-	-	14 858	14 858	106 146	94 616	101 402	
Other own revenue	15 862	-	-	-	-	-	(230)	(230)	15 632	16 436	17 241	
Total Revenue (excluding capital transfers and contributions)	198 165	-	-	-	-	-	15 569	15 569	123 727	112 284	120 147	
Employee costs	54 957	-	-	-	-	-	1 799	1 799	56 756	63 768	68 644	
Remuneration of councillors	4 740	-	-	-	-	-	123	123	4 863	5 036	5 313	
Depreciation & asset impairment	2 558	-	-	-	-	-	(451)	(451)	2 097	1 997	1 954	
Finance charges	1 274	-	-	-	-	-	(429)	(429)	845	141	58	
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	48 505	-	-	-	-	-	14 134	14 134	62 639	45 320	47 269	
Total Expenditure	112 834	-	-	-	-	-	19 136	19 136	127 178	116 239	123 468	
Surplus/(Deficit)	(3 669)	-	-	-	-	-	426	426	(3 451)	(3 955)	(3 321)	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(3 669)	-	-	-	-	-	426	426	(3 443)	(3 955)	(3 321)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(3 669)	-	-	-	-	-	426	426	(3 443)	(3 955)	(3 321)	
Capital expenditure & funds sources												
Capital expenditure	17 692	-	-	-	-	-	(14 466)	(14 466)	3 226	767	1 710	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	3 530	-	-	-	-	-	(7 989)	(7 989)	515	-	-	
Internally generated funds	5 438	-	-	-	-	-	(3 728)	(3 728)	2 710	767	1 710	
Total sources of capital funds	14 938	-	-	-	-	-	(11 712)	(11 712)	3 226	767	1 710	
Financial position												
Total current assets	5 660	-	-	-	-	-	3 026	3 026	8 686	8 939	8 684	
Total non-current assets	51 371	-	-	-	-	-	(7 484)	(7 484)	43 906	42 651	42 170	
Total current liabilities	13 373	-	-	-	-	-	(2 081)	(2 081)	11 292	10 799	10 507	
Total non-current liabilities	78 197	-	-	-	-	-	(10 134)	(10 134)	68 063	69 436	72 729	
Community wealth/Equity	(22 546)	-	-	-	-	-	7 787	7 787	(24 760)	(26 754)	(32 076)	
Cash flow												
Net cash from (used) operating	2 438	-	-	-	-	-	(9 263)	(9 263)	(6 925)	656	2 188	
Net cash from (used) investing	(15 913)	-	-	-	-	-	14 491	14 491	(1 422)	83	(1 710)	
Net cash from (used) financing	13 506	-	-	-	-	-	(14 377)	(14 377)	(671)	(765)	(431)	
Cash/cash equivalents at the year end	1 384	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568	
Cash backlog/surplus reconciliation												
Cash and investments available	1 684	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568	
Application of cash and investments	(620)	-	-	-	-	-	1 377	1 377	791	(155)	(255)	
Balance - surplus (shortfall)	2 210	-	-	-	-	-	308	308	2 518	3 716	3 864	
Asset Management												
Asset register summary (MOV)	49 776	-	-	-	-	-	(10 816)	(10 816)	38 960	37 731	37 477	
Depreciation & asset impairment	2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 954	
Renewal of Existing Assets	1 650	-	-	-	-	-	4	4	1 654	310	1 305	
Repairs and Maintenance	16 061	-	-	-	-	-	17 579	17 579	33 640	18 145	19 048	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

Table 11 – Budget Summary



Section 4 – Adjustment budget tables

The adjustment budget tables are attached to this document as Tables B1 to B 10.

Tables supporting the above (SB1 to SB20) are also attached and listed separately.

The Budget tables are:

- Table B1 – Adjustments Budget Summary;
- Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote);
- Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure);
- Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding;
- Table B6 – Adjustments Budgeted Financial Position;
- Table B7 – Adjustments Budgeted Cash Flows;
- Table B8 – Adjustments Cash-backed reserves/accumulated surplus reconciliation;
- Table B9 – Adjustments Budget Asset Management; and
- Table B10 – Adjustments Budget Basic service delivery measurement.

The municipality does not have any entities for which adjustments budgets must be prepared.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Measurable performance objectives and indicators

Changes to measurable performance objectives and indicators are included in the supporting tables (SB3) attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

Section 6 – Budget-related policies

No changes to the budget-related policies proposed in the adjustments budget.

Section 7 – Overview of budget assumptions

No changes to the budget assumptions are proposed in the adjustments budget.

Section 8 – Funding compliance

The adjustments budget is not cash-funded, but can be regarded as credible as the net cash result realises in a cash inflow.

Funding levels are not acceptable as cash– resources will be completely depleted after the end of the 2013 financial year.

Section 9 – Overview of budget funding

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring that the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under-spending due to under-collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and fairly close to the final approved budget.

9.1 Funding of operating and capital expenditure

As indicated in schedule B8, the municipality's budget is not cash-funded. Additional pressure is also placed on cash and cash equivalents to finance a portion of the municipality's capital programme from internally generated funds in the light that the municipality is already running at a deficit with no accumulated reserves to fall back on. A large portion of cash is locked up in working capital requirements and the municipality is running the risk of cash flow problems.

9.2 Financial plans

A municipal finance improvement plan was adopted by Council on 31 January 2012 in the form of a three-year support plan.

9.3 Reserves

None of the reserves will be cash-backed at 30 June 2014.

9.4 Financial sustainability of the municipality

The financial sustainability of the municipality is under severe pressure due to unfunded operational budget for 2013/2014, as well as material unfunded provisions.

These provisions include the following:

- Landfill site rehabilitation;
- Post retirement health care benefits; and
- Staff long service awards.

Section 10 – Expenditure on allocations and grant programmes

Grant allocations

Details of each grant to be received and spent are shown in schedules SB7 to SB9 attached to the report.

Section 11 – Allocations and grants made by the Municipality

Allocations made by the Municipality

No allocations are made by the municipality.

Section 12 – Councillor allowances and employee benefits

Salaries, Allowances and Benefits

Details of councillor allowances and employee benefits are included in supporting table SB11 attached.

Section 13 – Monthly targets for revenue, expenditure and cash flow

Monthly cash flows by source

Supporting tables SB12 to SB17 show the adjusted monthly cash flows.

Section 14 – Adjustments to the quarterly service delivery and budget implementation plans – internal departments

Supporting table SB3 indicates the major adjustments.

Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms

Entities

The municipality does not have any entities.

Other service delivery mechanisms

The municipality has service delivery agreements with external parties for the delivery of the Municipality's services.

Section 16 – Contracts having future budgetary implications

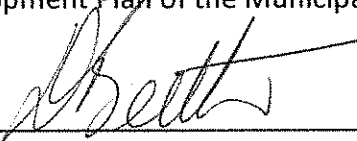
The municipality does not have any roll-over contracts with budget implications.

Section 17 – Capital expenditure details

Capital expenditure details are listed in Supporting Table SB18 to SB19.

Section 18 – Municipal Manager’s quality certification

I, D. P. BERETTI *ACCING* Municipal Manager of Overberg District Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.



ACCING Municipal Manager of Overberg District Municipality (DC 3)

Date 19.2.2014

DC3 Overberg - Contact Information

A. GENERAL INFORMATION

Municipality	DC3 Overberg
Grade	4
Province	WC WESTERN CAPE
Web Address	www.odm.org.za
e-mail Address	www.odm.org.za

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag X22
City / Town	Bredasdorp
Postal Code	7260
Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7260

General Contacts	
Telephone number	028 425 1157
Fax number	028 425 1014

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	DF du Toit	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 308 8818	Cell number	
Fax number	028 425 1324	Fax number	085 660 7759
E-mail address	ddutoit@odm.org.za	E-mail address	cengelbrecht@odm.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	LM de Bruijn	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6916	Cell number	
Fax number	028 425 1324	Fax number	085 660 7759
E-mail address	ldebruijn@odm.org.za	E-mail address	cengelbrecht@odm.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	J du T. Louwse	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	083 226 1735	Cell number	
Fax number	028 425 1324	Fax number	085 660 7759
E-mail address	jdouwse@odm.org.za	E-mail address	cengelbrecht@odm.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	DP Beretti	Name	M Maritz
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	084 611 2424	Cell number	083 609 1806
Fax number	028 425 1014	Fax number	028 425 1014
E-mail address	dpberetti@odm.org.za	E-mail address	mmaritz@odm.org.za
Chief Financial Officer:		Secretary/PA to the Chief Financial Officer:	
Name	JCP Tesselar	Name	
Telephone number	028 425 1157	Telephone number	
Cell number	084 573 7857	Cell number	
Fax number	028 425 1014	Fax number	
E-mail address	jtesselar@odm.org.za	E-mail address	
Official responsible for submitting financial information:			
Name	JCP Tesselar		
Telephone number	028 425 1157		
Cell number	084 573 7857		
Fax number	028 425 1014		
E-mail address	jtesselar@odm.org.za		

AM

DC3 Overberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year	Budget Year
	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
	Budget	1	2	capital	Unavail.	Govt			Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	510	-	-	-	-	-	141	141	651	648	680
Investment revenue	504	-	-	-	-	-	800	800	1 304	504	504
Transfers recognised - operational	91 289	-	-	-	-	-	14 858	14 858	106 146	94 516	101 622
Other own revenue	15 862	-	-	-	-	-	(236)	(236)	15 626	16 496	17 341
Total Revenue (excluding capital transfers and contributions)	108 165	-	-	-	-	-	15 582	15 582	123 727	112 264	120 147
Employee costs	54 957	-	-	-	-	-	1 799	1 799	56 756	63 766	68 844
Remuneration of councillors	4 740	-	-	-	-	-	123	123	4 862	5 036	5 313
Depreciation & asset impairment	2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 964
Finance charges	1 274	-	-	-	-	-	(429)	(429)	846	141	88
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 505	-	-	-	-	-	14 134	14 134	62 639	45 320	47 260
Total Expenditure	112 034	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/(Deficit)	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Capital expenditure & funds sources											
Capital expenditure	17 692	-	-	-	-	-	(14 466)	(14 466)	3 226	767	1 710
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	8 500	-	-	-	-	-	(7 985)	(7 985)	515	-	-
Internally generated funds	6 438	-	-	-	-	-	(3 728)	(3 728)	2 710	767	1 710
Total sources of capital funds	14 938	-	-	-	-	-	(11 712)	(11 712)	3 226	767	1 710
Financial position											
Total current assets	5 650	-	-	-	-	-	3 036	3 036	8 686	8 939	8 984
Total non current assets	51 373	-	-	-	-	-	(7 464)	(7 464)	43 909	42 551	42 170
Total current liabilities	13 373	-	-	-	-	-	(2 081)	(2 081)	11 292	10 759	10 507
Total non current liabilities	76 197	-	-	-	-	-	(10 134)	(10 134)	66 063	69 486	72 723
Community wealth/Equity	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
Cash flows											
Net cash from (used) operating	2 438	-	-	-	-	-	(9 363)	(9 363)	(6 925)	956	2 186
Net cash from (used) investing	(15 913)	-	-	-	-	-	14 491	14 491	(1 422)	83	(1 710)
Net cash from (used) financing	13 506	-	-	-	-	-	(14 377)	(14 377)	(871)	(786)	(431)
Cash/cash equivalents at the year end	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 588
Cash backing/surplus reconciliation											
Cash and investments available	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 588
Application of cash and investments	(625)	-	-	-	-	-	1 377	1 377	751	(195)	(286)
Balance - surplus (shortfall)	2 210	-	-	-	-	-	306	308	2 518	3 718	3 864
Asset Management											
Asset register summary (WDV)	49 776	-	-	-	-	-	(10 816)	(10 816)	38 960	37 731	37 477
Depreciation & asset impairment	2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 964
Renewal of Existing Assets	1 650	-	-	-	-	-	4	4	1 654	310	1 300
Repairs and Maintenance	16 061	-	-	-	-	-	17 579	17 579	33 640	18 145	19 046
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

AS

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

Standard Description	Ref	Budget Year 2013/14										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	6	7	8	9	10	11	12			
R thousands	1, 4												
Revenue - Standard													
Governance and administration		56 129	-	-	-	-	-	-	1 378	1 378	57 507	59 197	64 197
Executive and council		3 959	-	-	-	-	-	-	530	530	4 489	4 873	5 144
Budget and treasury office		52 170	-	-	-	-	-	-	831	831	53 001	54 307	59 634
Corporate services		-	-	-	-	-	-	-	16	16	16	18	19
Community and public safety		12 130	-	-	-	-	-	-	(543)	(543)	11 588	12 124	12 734
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		11 905	-	-	-	-	-	-	(521)	(521)	11 384	11 913	12 508
Public safety		94	-	-	-	-	-	-	(6)	(6)	88	85	92
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		131	-	-	-	-	-	-	(15)	(15)	116	125	134
Economic and environmental services		39 898	-	-	-	-	-	-	14 727	14 727	54 625	40 943	43 215
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		39 778	-	-	-	-	-	-	14 826	14 826	54 604	40 921	43 191
Environmental protection		120	-	-	-	-	-	-	(99)	(99)	21	22	24
Trading services		8	-	-	-	-	-	-	-	-	8	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		8	-	-	-	-	-	-	-	-	8	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	108 165	-	-	-	-	-	-	15 582	15 582	123 727	112 284	120 147
Expenditure - Standard													
Governance and administration		30 675	-	-	-	-	-	-	630	630	31 305	31 822	33 757
Executive and council		10 546	-	-	-	-	-	-	(108)	(108)	10 437	11 748	12 478
Budget and treasury office		13 380	-	-	-	-	-	-	956	956	14 336	12 886	13 621
Corporate services		6 749	-	-	-	-	-	-	(218)	(218)	6 532	7 188	7 658
Community and public safety		26 538	-	-	-	-	-	-	344	344	26 883	28 840	30 836
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		10 099	-	-	-	-	-	-	370	370	10 469	10 693	11 357
Public safety		16 308	-	-	-	-	-	-	(10)	(10)	16 298	18 022	19 346
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		131	-	-	-	-	-	-	(15)	(15)	116	125	134
Economic and environmental services		52 674	-	-	-	-	-	-	14 686	14 686	67 361	55 348	58 626
Planning and development		1 303	-	-	-	-	-	-	(189)	(189)	1 104	1 254	1 349
Road transport		39 778	-	-	-	-	-	-	14 826	14 826	54 604	40 921	43 191
Environmental protection		11 593	-	-	-	-	-	-	59	59	11 653	13 173	14 086
Trading services		2 147	-	-	-	-	-	-	(524)	(524)	1 622	248	249
Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 147	-	-	-	-	-	-	(524)	(524)	1 622	248	249
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	112 034	-	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/ (Deficit) for the year		(3 869)	-	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

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 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal Manager		3 959	-	-	-	-	-	530	530	4 489	4 873	5 144
Vote 2 - Management services		52 302	-	-	-	-	-	832	832	53 133	54 449	59 187
Vote 3 - Community and Technical services		51 905	-	-	-	-	-	14 200	14 200	66 104	52 942	55 815
Total Revenue by Vote	2	108 165	-	-	-	-	-	15 562	15 562	123 727	112 264	128 147
Expenditure by Vote	1											
Vote 1 - Municipal Manager		10 494	-	-	-	-	-	21	21	10 515	12 042	12 791
Vote 2 - Management services		21 572	-	-	-	-	-	404	404	21 976	21 124	22 410
Vote 3 - Community and Technical services		79 969	-	-	-	-	-	14 711	14 711	94 680	83 083	88 268
Total Expenditure by Vote	2	112 034	-	-	-	-	-	15 136	15 136	127 170	116 259	123 468
Surplus/ (Deficit) for the year	2	(3 869)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)

References

1. Insert 'Vote': e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	-	-	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		510	-	-	-	-	-	141	141	651	648	680
Rental of facilities and equipment		11 285	-	-	-	-	-	(641)	(641)	10 644	11 162	11 719
Interest earned - external investments		500	-	-	-	-	-	800	800	1 300	500	500
Interest earned - outstanding debtors		4	-	-	-	-	-	-	-	4	4	4
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		60	-	-	-	-	-	(15)	(15)	45	49	53
Agency services		3 959	-	-	-	-	-	530	530	4 489	4 873	5 144
Transfers recognised - operational		91 289	-	-	-	-	-	14 858	14 858	106 146	94 616	101 622
Other revenue	2	558	-	-	-	-	-	(110)	(110)	448	412	424
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		108 165						15 562	15 562	123 727	112 264	120 147
Expenditure By Type												
Employee related costs		54 957	-	-	-	-	-	1 799	1 799	56 756	63 766	68 844
Remuneration of councillors		4 740	-	-	-	-	-	123	123	4 862	5 036	5 313
Debt impairment		300	-	-	-	-	-	(300)	(300)	-	-	-
Depreciation & asset impairment		2 558	-	-	-	-	-	(491)	(491)	2 067	1 997	1 964
Finance charges		1 274	-	-	-	-	-	(429)	(429)	845	141	88
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		400	-	-	-	-	-	(260)	(260)	140	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		47 805	-	-	-	-	-	14 694	14 694	62 499	45 320	47 260
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		112 034						15 136	15 136	127 170	116 259	123 468
Surplus/(Deficit)		(3 869)						426	426	(3 443)	(3 995)	(3 321)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(3 869)						426	426	(3 443)	(3 995)	(3 321)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(3 869)						426	426	(3 443)	(3 995)	(3 321)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(3 869)						426	426	(3 443)	(3 995)	(3 321)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(3 869)						426	426	(3 443)	(3 995)	(3 321)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note, only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

AS

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

Description	Ref	Budget Year 2013/14										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	11	Budget	Budget	Budget	
	S	6	7	8	9	10		12					
	A	A1	B	C	D	E	F	G	H				
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 1 - Municipal Manager	2	--	--	--	--	--	--	--	--	--	--	--	
Vote 2 - Management services		--	--	--	--	--	--	--	--	--	--	--	
Vote 3 - Community and Technical services		--	--	--	--	--	--	--	--	--	--	--	
Vote 4 - [NAME OF VOTE 4]		--	--	--	--	--	--	--	--	--	--	--	
Vote 5 - [NAME OF VOTE 5]		--	--	--	--	--	--	--	--	--	--	--	
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	--	--	--	--	--	--	--	--	--	--	--	
Single-year expenditure to be adjusted													
Vote 1 - Municipal Manager	2	150	--	--	--	--	--	(113)	(113)	37	20	--	
Vote 2 - Management services		2 103	--	--	--	--	--	(1 295)	(1 295)	807	150	150	
Vote 3 - Community and Technical services		15 440	--	--	--	--	--	(13 058)	(13 058)	2 381	597	1 560	
Vote 4 - [NAME OF VOTE 4]		--	--	--	--	--	--	--	--	--	--	--	
Vote 5 - [NAME OF VOTE 5]		--	--	--	--	--	--	--	--	--	--	--	
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	2	17 692	--	--	--	--	--	(14 466)	(14 466)	3 226	767	1 710	
Total Capital Expenditure - Vote		17 692	--	--	--	--	--	(14 466)	(14 466)	3 226	767	1 710	
Capital Expenditure - Standard													
Governance and administration													
Executive and council		399	--	--	--	--	--	214	214	522	20	--	
Budget and treasury office		21	--	--	--	--	--	6	6	27	--	--	
Corporate services		268	--	--	--	--	--	181	181	468	20	--	
Community and public safety													
Community and social services		5 473	--	--	--	--	--	(3 356)	(3 356)	2 117	710	1 700	
Sport and recreation		2 183	--	--	--	--	--	(1 706)	(1 706)	477	110	150	
Public safety		3 290	--	--	--	--	--	(1 650)	(1 650)	1 540	600	1 550	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Health		--	--	--	--	--	--	--	--	--	--	--	
Economic and environmental services													
Planning and development		640	--	--	--	--	--	(56)	(56)	584	37	10	
Road transport		--	--	--	--	--	--	119	119	119	--	--	
Environmental protection		640	--	--	--	--	--	(175)	(175)	465	37	10	
Trading services													
Electricity		8 517	--	--	--	--	--	(8 515)	(8 515)	2	--	--	
Water		--	--	--	--	--	--	--	--	--	--	--	
Waste water management		--	--	--	--	--	--	--	--	--	--	--	
Waste management		8 517	--	--	--	--	--	(8 515)	(8 515)	2	--	--	
Other		--	--	--	--	--	--	--	--	--	--	--	
Total Capital Expenditure - Standard	3	14 938	--	--	--	--	--	(11 712)	(11 712)	3 226	767	1 710	
Funded by:													
National Government		--	--	--	--	--	--	--	--	--	--	--	
Provincial Government		--	--	--	--	--	--	--	--	--	--	--	
District Municipality		--	--	--	--	--	--	--	--	--	--	--	
Other transfers and grants		--	--	--	--	--	--	--	--	--	--	--	
Total Capital transfers recognised	4	--	--	--	--	--	--	--	--	--	--	--	
Public contributions & donations		--	--	--	--	--	--	--	--	--	--	--	
Borrowing		8 500	--	--	--	--	--	(7 985)	(7 985)	515	--	--	
Internally generated funds		6 438	--	--	--	--	--	(3 728)	(3 728)	2 710	767	1 710	
Total Capital Funding		14 938	--	--	--	--	--	(11 712)	(11 712)	3 226	767	1 710	

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SD7 and to Adjustments Budget Financial Performance (revenue and expenditure).
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(h)); projected savings (section 28(2)(f)); error correction (section 28(2)(g)).
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

AM

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		1 584	--	--	--	--	--	1 685	1 685	3 270	3 522	3 568
Call investment deposits	1	--	--	--	--	--	--	--	--	--	--	--
Consumer debtors	1	2 346	--	--	--	--	--	(1 906)	(1 906)	440	440	440
Other debtors		581	--	--	--	--	--	1 427	1 427	2 008	2 008	2 008
Current portion of long-term receivables		--	--	--	--	--	--	--	--	--	--	--
Inventory		1 139	--	--	--	--	--	1 830	1 830	2 968	2 968	2 968
Total current assets		5 650	--	--	--	--	--	3 036	3 036	8 686	8 939	8 984
Non current assets												
Long-term receivables		--	--	--	--	--	--	--	--	--	--	--
Investments		--	--	--	--	--	--	--	--	--	--	--
Investment property		--	--	--	--	--	--	--	--	--	--	--
Investment in Associate		--	--	--	--	--	--	--	--	--	--	--
Property, plant and equipment	1	49 527	--	--	--	--	--	(7 583)	(7 583)	41 944	40 715	40 460
Agricultural		--	--	--	--	--	--	--	--	--	--	--
Biological		--	--	--	--	--	--	--	--	--	--	--
Intangible		249	--	--	--	--	--	128	128	377	307	236
Other non-current assets		1 597	--	--	--	--	--	(10)	(10)	1 587	1 530	1 474
Total non current assets		51 373	--	--	--	--	--	(7 464)	(7 464)	43 909	42 551	42 170
TOTAL ASSETS		57 023	--	--	--	--	--	(4 428)	(4 428)	52 595	51 490	51 154
LIABILITIES												
Current liabilities												
Bank overdraft		--	--	--	--	--	--	0	0	0	(0)	0
Borrowing		3 808	--	--	--	--	--	(3 022)	(3 022)	786	786	431
Consumer deposits		20	--	--	--	--	--	(2)	(2)	18	18	18
Trade and other payables		2 340	--	--	--	--	--	813	813	3 153	2 253	2 152
Provisions		7 204	--	--	--	--	--	131	131	7 335	7 703	7 906
Total current liabilities		13 373	--	--	--	--	--	(2 081)	(2 081)	11 292	10 759	10 597
Non current liabilities												
Borrowing	1	12 483	--	--	--	--	--	(11 386)	(11 386)	1 097	1 097	666
Provisions	1	63 714	--	--	--	--	--	1 252	1 252	64 966	68 389	72 057
Total non current liabilities		76 197	--	--	--	--	--	(10 134)	(10 134)	66 063	69 486	72 723
TOTAL LIABILITIES		89 569	--	--	--	--	--	(12 215)	(12 215)	77 354	80 245	83 230
NET ASSETS	2	(32 546)	--	--	--	--	--	7 787	7 787	(24 760)	(28 754)	(32 076)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(32 546)	--	--	--	--	--	7 787	7 787	(24 760)	(28 754)	(32 076)
Reserves		--	--	--	--	--	--	--	--	--	--	--
TOTAL COMMUNITY WEALTH/EQUITY		(32 546)	--	--	--	--	--	7 787	7 787	(24 760)	(28 754)	(32 076)

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

25

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2013/14									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	4	5	6	7	8	9	10		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		17 272	-	-	-	-	-	(991)	(991)	16 281	17 148	18 020
Government - operating	1	90 239	-	-	-	-	-	6 810	6 810	97 049	94 156	101 497
Government - capital	1	-	-	-	-	-	-	-	-	-	-	-
Interest		504	-	-	-	-	-	796	796	1 300	500	504
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(104 314)	-	-	-	-	-	(17 008)	(17 008)	(121 321)	(110 706)	(117 747)
Finance charges		(1 263)	-	-	-	-	-	1 030	1 030	(233)	(141)	(88)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 438	-	-	-	-	-	(9 363)	(9 363)	(6 925)	956	2 186
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		1 779	-	-	-	-	-	(490)	(490)	1 289	850	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(17 692)	-	-	-	-	-	14 982	14 982	(2 710)	(767)	(1 710)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 913)	-	-	-	-	-	14 491	14 491	(1 422)	83	(1 710)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		15 300	-	-	-	-	-	(15 300)	(15 300)	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(1 794)	-	-	-	-	-	923	923	(871)	(786)	(431)
NET CASH FROM/(USED) FINANCING ACTIVITIES		13 506	-	-	-	-	-	(14 377)	(14 377)	(871)	(786)	(431)
NET INCREASE/ (DECREASE) IN CASH HELD		31	-	-	-	-	-	(9 248)	(9 248)	(9 218)	253	45
Cash/cash equivalents at the year begin:	2	1 554	-	-	-	-	-	10 934	10 934	12 487	3 270	3 522
Cash/cash equivalents at the year end:	2	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/2 etc) + G

AD

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

Description	Ref	Budget Year 2013/14									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												
Cash and investments available												
Cash/cash equivalents at the year end	1	1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	(0)	0	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		1 584	-	-	-	-	-	1 685	1 685	3 270	3 522	3 568
Applications of cash and investments												
Unspent conditional transfers		776	-	-	-	-	-	1 278	1 278	2 054	1 004	654
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(1 401)	-	-	-	-	-	99	99	(1 303)	(1 199)	(950)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(525)	-	-	-	-	-	1 377	1 377	751	(195)	(296)
Surplus(shortfall)		2 210	-	-	-	-	-	308	308	2 518	3 718	3 864

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

AB

DC3 Overberg - Table B9 Asset Management -

Description	Ref	Budget Year 2013/14										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	A1	B	C	D	E	F	G	H	I	J	
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	16 042	--	--	--	--	--	(14 479)	(14 479)	1 572	457	410	
Infrastructure - Road transport		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Water		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Sanitation		--	--	--	--	--	--	100	100	100	--	--	
Infrastructure - Other		12 500	--	--	--	--	--	(12 500)	(12 500)	--	--	--	
Infrastructure		12 500	--	--	--	--	--	(12 600)	(12 400)	100	--	--	
Community		20	--	--	--	--	--	(20)	(20)	--	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets	6	3 522	--	--	--	--	--	(2 189)	(2 189)	1 323	457	410	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	149	149	149	--	--	
Total Renewal of Existing Assets to be adjusted	2	1 650	--	--	--	--	--	4	4	1 654	210	1 300	
Infrastructure - Road transport		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Water		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Sanitation		50	--	--	--	--	--	(50)	(50)	--	--	--	
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure		50	--	--	--	--	--	(50)	(50)	--	--	--	
Community		100	--	--	--	--	--	(50)	(50)	50	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets	8	1 569	--	--	--	--	--	54	54	1 554	310	1 300	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	50	50	50	--	--	
Total Capital Expenditure to be adjusted	4	17 692	--	--	--	--	--	(14 465)	(14 465)	3 226	767	1 710	
Infrastructure - Road transport		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Water		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Sanitation		50	--	--	--	--	--	50	50	100	--	--	
Infrastructure - Other		12 500	--	--	--	--	--	(12 500)	(12 500)	--	--	--	
Infrastructure		12 500	--	--	--	--	--	(12 450)	(12 450)	100	--	--	
Community		120	--	--	--	--	--	(70)	(70)	50	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets	5	5 022	--	--	--	--	--	(2 148)	(2 148)	2 876	767	1 710	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	199	199	199	--	--	
ASSET REGISTER SUMMARY - PPE (NDV)	5	58 931	--	--	--	--	--	(18 970)	(18 970)	38 961	37 731	37 477	
Infrastructure - Road transport		906	--	--	--	--	--	(30)	(30)	876	718	559	
Infrastructure - Electricity		313	--	--	--	--	--	(194)	(194)	118	89	59	
Infrastructure - Water		2 103	--	--	--	--	--	(620)	(620)	1 483	1 303	1 121	
Infrastructure - Sanitation		6 545	--	--	--	--	--	(12)	(12)	6 534	6 375	6 216	
Infrastructure - Other		21 895	--	--	--	--	--	(16 625)	(16 625)	5 269	5 024	4 778	
Infrastructure		31 762	--	--	--	--	--	(17 481)	(17 481)	14 281	13 506	12 733	
Community		2 880	--	--	--	--	--	(1 564)	(1 564)	1 316	1 273	1 230	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets	6	24 040	--	--	--	--	--	(2 813)	(2 813)	21 227	20 861	21 474	
Intangibles		249	--	--	--	--	--	246	246	496	447	409	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Capitalised Restoration Cost		--	--	--	--	--	--	1 643	1 643	1 643	1 644	1 640	
EXPENDITURE OTHER ITEMS	3	20 119	--	--	--	--	--	15 587	15 587	35 707	20 142	21 010	
Depreciation & asset impairment		2 558	--	--	--	--	--	(491)	(491)	2 067	1 997	1 994	
Repairs and Maintenance by asset class		17 561	--	--	--	--	--	16 079	16 079	33 640	18 145	19 046	
Infrastructure - Road transport		11 502	--	--	--	--	--	17 488	17 488	29 399	13 846	14 330	
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Water		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Other		5	--	--	--	--	--	--	--	5	--	--	
Infrastructure		11 907	--	--	--	--	--	17 488	17 488	29 955	13 846	14 330	
Community		287	--	--	--	--	--	60	60	346	337	358	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets	6	5 387	--	--	--	--	--	(1 469)	(1 469)	3 859	4 162	4 258	
% of capital exp on renewal of assets		8.5%	0.0%							51.3%	40.4%	76.0%	
Renewal of existing assets as % of deprecn		64.5%	0.0%							80.0%	15.5%	68.2%	
R&M as a % of PPE		29.6%	0.0%							68.3%	49.1%	50.8%	
Renewal and R&M as a % of PPE		32.6%	0.0%							70.6%	49.3%	54.3%	

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Domestic/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where unexpended could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(b)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(b))
- G = B + C + D + E + F
- Adjusted Budget (I = (A or A1/2 etc) + G

AS

DC3 Overberg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Household service targets (000)	1												
Water:													
Piped water inside dwelling		N/A	-	-	-	-	-	0	-	#VALUE!	0	0	
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	0	-	-	0	0	
Using public tap (at least min. service level)	2	-	-	-	-	-	-	0	-	-	0	0	
Other water supply (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-	
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Using public tap (< min. service level)	3	-	-	-	-	-	-	0	-	-	0	0	
Other water supply (< min. service level)	3,4	-	-	-	-	-	-	0	-	-	0	0	
No water supply		-	-	-	-	-	-	0	-	-	0	0	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-	-	-	
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-	-	
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-	
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-	
Other toilet provisions (> min. service level)		-	-	-	-	-	-	-	-	-	-	-	
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-	
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Energy:													
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-	
Electricity - prepaid (> min. service level)		-	-	-	-	-	-	-	-	-	-	-	
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	
Other energy sources		-	-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Refuse:													
Removed at least once a week (min. service)		-	-	-	-	-	-	-	-	-	-	-	
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-	
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-	
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-	
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-	
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-	
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Sanitation (free sanitation service)		-	-	-	-	-	-	-	-	-	-	-	
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Refuse (removed once a week)		-	-	-	-	-	-	-	-	-	-	-	
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-	-	-	
Highest level of free service provided													
Property rates (R'000 value threshold)		-	-	-	-	-	-	-	-	-	-	-	
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Electricity (kw per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided (R'000)	17												
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-	-	-	
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Electricity/other energy		-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-	
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total revenue cost of free services provided (total social p	6	-	-	-	-	-	-	-	-	-	-	-	

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

DC3 Oberberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Budget Year 2015/16										Budget Year	Budget Year
		Original	Prior	Accum	Multi-year	Unavail.	Net. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavail.	Govt	Appropriations	Appropriations	Budget	Budget	Budget	
	A	B	C	D	E	F	G	H	I	J	K		
REVENUE ITEMS													
PROPERTY TAXES													
Total Property Rates													
Less Revenue Foregone													
Net Property Rates													
SERVICE CHARGES - ELECTRICITY REVENUE													
Total Service charges - electricity revenue													
Less Revenue Foregone													
Net Service charges - electricity revenue													
SERVICE CHARGES - WATER REVENUE													
Total Service charges - water revenue													
Less Revenue Foregone													
Net Service charges - water revenue													
SERVICE CHARGES - SANITATION REVENUE													
Total Service charges - sanitation revenue													
Less Revenue Foregone													
Net Service charges - sanitation revenue													
SERVICE CHARGES - refuse REVENUE													
Total Service charges - refuse revenue													
Less Revenue Foregone													
Net Service charges - refuse revenue													
Other Revenue By Source													
Fuel levy													
Actual gains													
Reversal of debt repayment													
Other revenue	3	538						(110)	(110)	446	412	424	
Total Other Revenue	3	538						(110)	(110)	446	412	424	
EXPENDITURE ITEMS													
EMPLOYEE RELATED COSTS													
Base Salaries and Wages		28 324						14 561	14 571	42 854	48 337	52 288	
Pension and OIP Contributions		7 147						(894)	(206)	8 251	7 635	8 425	
Medical and Contributions		2 253						(144)	(146)	2 754	3 057	3 350	
Overtime		1 221						(125)	(125)	1 102	1 386	1 478	
Performance Bonus													
Motor Vehicle Allowance		2 221						726	726	3 251	3 451	3 736	
Cellphone Allowance													
Housing Allowance		317						(42)	(42)	196	235	204	
Other benefits and allowances		3 754						457	457	6 231	6 780	7 214	
Payments in lieu of leave		653						3	3	846	850	880	
Long service awards		714								65	75	75	
Paid retirement benefit obligations		4 337								5 424	5 957	6 317	
sub-total	4	54 917						13 179	13 198	76 114	82 374	84 413	
Less: Employee contributions to OIP								(10 405)	(10 405)	(15 455)	(14 475)	(15 070)	
Total Employee related costs	1	54 917						1 774	1 793	60 659	67 900	69 343	
CONTRIBUTIONS RECOGNISED - CAPITAL													
Less: Contributions recognised - capital													
Total Contributions recognised - capital													
DEPRECIATION & ASSET IMPAIRMENT													
Depreciation of Property, Plant & Equipment		2 554						(912)	(937)	2 057	1 691	1 964	
Lease amortisation													
Capital asset impairment								3	1	3			
Depreciation resulting from revaluation of PPE													
Total Depreciation & asset impairment	1	1 554						(912)	(891)	2 067	1 697	1 964	
BUY SERVICES													
Electricity													
Water													
Sanitation													
Other													
Total buy services	1	450						(250)	(250)	140			
CONTRACTED SERVICES													
Allocations to organs of state	3	450						(250)	(250)	140			
Electricity													
Water													
Sanitation													
Other													
Total contracted services	3	450						(250)	(250)	140			
OTHER EXPENDITURE BY TYPE													
Collection costs													
Contributions to other provinces													
Consultant fees								1 200	1 200	1 200	600	600	
Asset fees		1 923						370	370	2 385	2 248	2 442	
Capital expenses		4 320						(360)	(360)	3 720	2 410	2 240	
Papers and stationery		18 000						13 519	13 519	11 940	18 145	19 045	
Collection costs													
Agency fees		4 812						(4 812)	(4 812)				
Bank Charges		75						(75)	(75)	65	68	72	
Burials		350						46	46	368	418	428	
Burning fees		348								348	360	405	
Cleaning contracts		22						4	4	95	104	118	
Capitalised Charges													
Equipment costs		530						(17)	(17)	24	26	26	
EWPP expenses													
Fuel Cost		7 056						615	615	7 695	4 020	4 428	
Insurance		504						8	8	313	507	510	
Legal Cost		550						(17)	(17)	243	249	240	
Marketing cost													
Membership fees		450						20	20	480	500	520	
Municipal services		4 215						75	75	4 140	4 170	4 425	
Oil		120						9	9	120	144	153	
Printing													
Printing and stationery		224						518	518	335	359	371	
Professional Fees		40						(41)	(41)	28	22	28	
Project own funding													
Safety clothes		233						119	116	319	325	341	
Security services		6								6	6	7	
Shelter & protection program													
Stores Charge		500						(400)	(400)	500	500	500	
Telephone		1 500						121	125	1 429	1 500	1 500	
Transport projects		50								50	50	50	
Training		423						222	223	528	466	493	
Travel and subsistence		318						(34)	(34)	288	296	316	
Types		1 064						225	227	1 246	1 307	1 312	
Youth development													
Economic Development													
Operating Costs expenditure		1 874						285	285	2 159	1 844	1 672	
Capital expenditure													
Actual costs	2,5	379						(61)	(61)	318	318	318	
Total Other Expenditure	1	42 816						14 674	14 674	81 499	49 122	47 261	

1. Must reconcile with relevant line on the Financial Performance Budget
 2. Must reconcile with supporting documentation on cost tables
 3. Report other categories where revenue or expenditure is of a material nature
 4. Expenditure to meet any unforecast obligations
 5. Special conditions may apply to be given including (budgeted amount) or (prior estimate) budgeted where circumstances require that (revenue) separate or other relevant notes
 6. Only complete if a revenue adjustment budget has been approved in the same financial year. Budgeted must equal approved budget
 7. Additional each section described budgeted funds section 18(1)(a) and section 18(2)(a) MFFMA. Must equal after Original Budget approved and after annual financial statements certified (note: only where unanticipated could not reasonably be foreseen)
 8. Increase of funds approved under section 21 MFFMA
 9. Adjustments approved in accordance with section 22 MFFMA
 10. Adjustments to funding allocations from National Financial Commission
 11. Applies to "Other" Adjustments proposed to be approved, including revenue under section 18(1)(a) MFFMA section 28(1)(a); additional revenue appropriation or existing programs (section 28(2)(b)); projected savings (section 27(1)(d)); error correction etc.
 12. G + B + C + D + E + F
 13. Adjusted Budget H = (A or A1) and J + G

AS

DC3 Overberg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		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	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>												
Consumer debtors		3 727	-	-	-	-	-	(3 143)	(3 143)	584	584	584
Less: provision for debt impairment		1 361	-	-	-	-	-	(1 237)	(1 237)	144	144	144
Total Consumer debtors	1	2 346	-	-	-	-	-	(1 906)	(1 906)	440	440	440
<u>Debt impairment provision</u>												
Balance at the beginning of the year		1 081	-	-	-	-	-	(737)	(737)	344	144	144
Contributions to the provision		300	-	-	-	-	-	(300)	(300)	-	-	-
Bad debts written off		-	-	-	-	-	-	(200)	(200)	(200)	-	-
Balance at end of year		1 381	-	-	-	-	-	(1 237)	(1 237)	144	144	144
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		67 807	-	-	-	-	-	(5 402)	(5 402)	62 405	63 172	64 882
Leases recognised as PPE	2	7 623	-	-	-	-	-	(6 266)	(6 266)	1 337	1 337	1 337
Less: Accumulated depreciation		25 903	-	-	-	-	-	(4 105)	(4 105)	21 798	23 795	25 759
Total Property, plant & equipment	1	49 527	-	-	-	-	-	(7 583)	(7 583)	41 944	40 715	40 460
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		3 808	-	-	-	-	-	(3 022)	(3 022)	786	786	431
Total Current liabilities - Borrowing		3 808	-	-	-	-	-	(3 022)	(3 022)	786	786	431
<u>Trade and other payables</u>												
Creditors		1 565	-	-	-	-	-	(466)	(466)	1 099	1 249	1 498
Unspent conditional grants and receipts		776	-	-	-	-	-	1 278	1 278	2 054	1 004	654
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	2 340	-	-	-	-	-	813	813	3 153	2 253	2 152
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	11 178	-	-	-	-	-	(10 398)	(10 398)	780	780	634
Finance leases (including PPP asset element)		1 305	-	-	-	-	-	(988)	(988)	317	317	32
Total Non current liabilities - Borrowing		12 483	-	-	-	-	-	(11 386)	(11 386)	1 097	1 097	666
<u>Provisions - non current</u>												
Retirement benefits		51 865	-	-	-	-	-	900	900	52 765	55 686	59 195
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		7 894	-	-	-	-	-	(70)	(70)	7 824	7 824	7 824
Other		3 954	-	-	-	-	-	423	423	4 377	4 680	5 038
Total Provisions - non current		63 714	-	-	-	-	-	1 252	1 252	64 966	68 389	72 057
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		(28 677)	-	-	-	-	-	7 351	7 351	(21 317)	(24 760)	(28 754)
Surplus/Deficit		(3 659)	-	-	-	-	-	426	426	(3 443)	(3 995)	(3 321)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
<u>Reserves</u>												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(32 546)	-	-	-	-	-	7 787	7 787	(24 760)	(28 754)	(32 076)
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		-	-	-	-	-	-	-	-	-	-	-
2010 World Cup		-	-	-	-	-	-	-	-	-	-	-

References

- Must reconcile with 'Financial Position' budget
- Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
- Borrowing (original budget) must reconcile to Budget Table A16
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 16(1)(b) and section 26(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 26(2)(a)); additional revenue appropriation on existing programmes (section 26(2)(b)); projected savings (section 26(2)(d)); error correction (sect

10. G = B + C + D + E + F

11. Adjusted Budget H = (A or A1/2 etc) + G

10

DC3 Overberg - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		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	Adjusted Budget
		A	A1	B	C	D	E	F	G	H			
Vote 3 - Community and Technical services													
3.5 - Solid Waste													
Cell 3													
Start operating Cell 3	Completion of Cell	12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-	-
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
Function 2 - (name)													
Sub-function 1 - (name)													
Insert measure's description													
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
Vote 2 - vote name													
Function 1 - (name)													
Sub-function 1 - (name)													
Insert measure's description													
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
Function 2 - (name)													
Sub-function 1 - (name)													
Insert measure's description													
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
Vote 3 - vote name													
Function 1 - (name)													
Sub-function 1 - (name)													
Insert measure's description													
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
Function 2 - (name)													
Sub-function 1 - (name)													
Insert measure's description													
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
Function 2 - (name)													
Sub-function 1 - (name)													
Insert measure's description													
Sub-function 2 - (name)													
Insert measure's description													
Sub-function 3 - (name)													
Insert measure's description													
And so on for the rest of the Votes													

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Total Adjusted Budget targets H = (A or A1/2 etc) + G
6. NOTE - include adjustments by 'exception' (only where amended)

DB

DC3 Overberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	N/A	N/A	N/A	N/A	N/A	N/A		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.8%	4.0%	2.5%	2.7%	0.0%	1.4%	0.8%	0.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	56.9%	0.0%	16.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	653.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	61.5%	25.0%	40.9%	42.2%	0.0%	43.0%	45.4%	46.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	61.5%	25.0%	40.9%	384.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	27.9%	7.8%	0.0%	0.1	0.0	0.2	0.2	0.2
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	100.7%	100.7%	105.7%	105.5%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.5%	2.3%	2.2%	2.7%	0.0%	2.3%	2.5%	2.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash		178.1%	675.9%	-186.8%	147.7%	0.0%	54.0%	61.0%	54.8%
Other Indicators									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.4%	53.0%	50.7%	50.8%	0.0%	45.9%	56.8%	57.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.6%	16.2%	15.8%	16.2%	0.0%	27.2%	16.2%	15.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.0%	4.3%	3.8%	3.5%	0.0%	2.4%	1.9%	1.7%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	524.3%	987.1%	1086.8%	1822.1%	0.0%	1889.1%	3402.1%	3571.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	4.6%	1.8%	2.1%	2.2%	0.0%	0.4%	0.4%	0.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.9%	3.1%	-4.6%	0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

AA

DC3 Overberg - Supporting Table SBS Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2021/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population		N/A								
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment										
Monthly Household Income (no. of households)	1, 12									
None										
R1 - R1 800										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R51 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 650 per household per month	13									
Insert description	2									
Household demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics										
Formal	3									
Informal										
Total number of households										
Dwellings provided by municipality	4									
Dwellings provided by provinces										
Dwellings provided by private sector	5									
Total new housing dwellings										
Economic										
Inflation/initiation outlook (CPI-X)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References:

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

DC3 Overberg - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	4 901	1 430	(1 988)	1 584	-	3 272	3 525	3 570
Cash + investments at the yr end less applications - R'000	2	18(1)b	42	(1 962)	(3 749)	2 210	-	(6 218)	(5 042)	(4 974)
Cash year end/monthly employees/supplier payments	3	18(1)b	0	0	(0)	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(10 519)	(15 659)	(6 891)	(3 869)	-	(3 443)	(3 995)	(3 321)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	2.4%	7.5%	-51.8%	-82.5%	0.0%	-76.0%	-6.5%	-1.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	69.2%	96.5%	100.1%	101.7%	0.0%	89.5%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	0.0%	22.0%	5.1%	2.5%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c,19	100.0%	100.0%	100.0%	118.4%	0.0%	84.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	56.9%	0.0%	16.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	104.9%	97.0%	102.4%	102.1%	0.0%	101.8%	101.0%	100.6%
Current consumer debtors % change - incr(decr)	11	18(1)a	225.5%	-53.4%	-0.5%	33.3%	0.0%	22.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	29.8%	35.4%	41.9%	29.8%	0.0%	86.3%	48.1%	50.8%
Asset renewal % of capital budget	14	20(1)(vi)	33.0%	33.0%	33.0%	9.3%	0.0%	51.3%	40.4%	76.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment limiting
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

15

DC3 Overberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.		Budget	Budget	Budget
		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		49 777	-	-	-	-	-	49 777	52 830	57 842
Local Government Equitable Share		12 760	-	-	-	-	-	12 760	15 754	19 869
Finance Management	3	1 250	-	-	-	-	-	1 250	1 250	1 250
Municipal Systems Improvement		890	-	-	-	-	-	890	934	966
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
RSC Levy Replacement		33 877	-	-	-	-	-	33 877	34 892	35 757
Other transfers and grants (insert description)										
Provincial Government:		39 912	-	-	-	7 360	7 360	47 272	41 326	43 655
PT - PAWK		39 670	-	-	-	6 702	6 702	46 372	40 861	43 140
Seta		242	-	-	-	258	258	500	265	265
Financial Management Grant		-	-	-	-	400	400	400	200	250
Management Support		-	-	-	-	-	-	-	-	-
Coastal Management Plan	4	-	-	-	-	-	-	-	-	-
CDW Grant		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Human Rights Program		-	-	-	-	-	-	-	-	-
Tourism Projects		-	-	-	-	-	-	-	-	-
Local Economic Development	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	89 689	-	-	-	7 360	7 360	97 049	94 156	101 497
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers (insert description)										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		89 689	-	-	-	7 360	7 360	97 049	94 156	101 497

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

DC3 Overberg - Supporting Table SBB Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
		A	2 A1	3 B	4 C	5 D	6 E	7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:		49 777	-	-	-	-	-	49 777	49 777	52 830
Local Government Equitable Share		12 760	-	-	-	-	-	12 760	46 637	50 646
Finance Management		1 250	-	-	-	-	-	1 250	1 250	1 250
Municipal Systems Improvement		890	-	-	-	-	-	890	890	934
EPWP Incentive		1 000	-	-	-	-	-	1 000	1 000	-
RSC Levy Replacement		33 877	-	-	-	-	-	33 877	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		39 912	-	-	-	11 281	11 281	51 193	41 258	42 819
PT - PAWK		39 670	-	-	-	10 616	10 616	50 285	39 666	42 004
Seta		242	-	-	-	258	258	500	242	265
Financial Management Grant		-	-	-	-	400	400	400	150	200
Management Support		-	-	-	-	-	-	-	150	-
Coastal Management Plan		-	-	-	-	8	8	8	500	300
CDW Grant		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	400	-
Human Rights Program		-	-	-	-	-	-	-	100	-
Tourism Projects		-	-	-	-	-	-	-	50	50
Local Economic Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		89 689	-	-	-	11 281	11 281	100 970	91 035	95 649
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		89 689	-	-	-	11 281	11 281	100 970	91 035	95 649

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

(1 600)

(5 176)

(3 581)

(5 973)

DC3 Overberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Grants paid back to NT		-	-	-	-	-	-	-	-
Current year receipts		49 777	-	-	-	-	49 777	52 830	57 842
Conditions met - transferred to revenue		49 777	-	-	-	-	49 777	52 830	57 842
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		2 068	-	-	-	8 883	8 883	10 951	2 054
Current year receipts		39 912	-	-	-	7 360	7 360	47 272	43 655
Conditions met - transferred to revenue		39 912	-	-	-	16 258	16 258	56 169	44 005
Conditions still to be met - transferred to liabilities		2 068	-	-	-	(14)	(14)	2 054	1 004
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		89 689	-	-	-	16 258	16 258	105 946	95 206
Total operating transfers and grants - CTBM	2	2 068	-	-	-	(14)	(14)	2 054	1 004
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		89 689	-	-	-	16 258	16 258	105 946	95 206
TOTAL TRANSFERS AND GRANTS - CTBM		2 068	-	-	-	(14)	(14)	2 054	1 004

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

(1 600)

(200)

590

225

DC3 Overberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14									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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	+1 2014/15	+2 2015/16
R thousands												
Transfers to other municipalities												
[insert description]	1	N/A	-	-	-	-	-	-	-	-	#VALUE!	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	#VALUE!	-
Transfers to Entities/Other External Mechanisms												
[insert description]	2	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs:		-	-	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State												
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS/GRANTS	5	-	-	-	-	-	-	-	-	-	#VALUE!	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. $G = B + C + D + E + F$
13. Adjusted Budget H = (A or A1/2 etc) + G

DC3 Overberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20										
		Original	Prior	Accum.	Multi-year	Unfore.	Stat. or Prev.	Other	Total	Adjusted	% change	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjuncts.	Adjuncts.	Budget		
A	A1	B	C	D	E	F	G	H				
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		2730						307	307	3027	11.2%	
Pension and LIF Contributions		108						31	31	139	28.3%	
Medical Aid Contributions		17						(9)	(9)	9	50.0%	
Motor Vehicle Allowance		1449						(112)	(112)	1335	7.8%	
Cellphone Allowance		153						50	50	243		
Housing Allowances		125										
Other benefits and allowances								(74)	(74)	59		
Sub Total - Councillors		4580						222	222	4802	8.2%	
% increase			(9)							9		
Senior Managers of the Municipality												
Basic Salaries and Wages		1782						19	19	1801	1.1%	
Pension and LIF Contributions		353						(270)	(270)	77	178.2%	
Medical Aid Contributions		109						(100)	(100)			
Overtime												
Performance Bonus		186						(186)	(186)			
Motor Vehicle Allowance		204						(203)	(203)	91	102.0%	
Cellphone Allowance												
Housing Allowances								3	3	3		
Other benefits and allowances		74						44	44	116		
Payments in lieu of leave		50						1	1	50		
Long service awards		13						(9)	(9)	4	109.7%	
Post-retirement benefit obligations	5	128						(61)	(61)	47	105.5%	
Sub Total - Senior Managers of Municipality		2959						(708)	(708)	2192	25.8%	
% increase			(9)							(9)		
Other Municipal Staff												
Basic Salaries and Wages		28502						14552	14552	41054	54.9%	
Pension and LIF Contributions		6442						372	372	6814	5.8%	
Medical Aid Contributions		2562						189	189	2751	7.4%	
Overtime		1625						(439)	(439)	1186	27.0%	
Performance Bonus		2793						(2793)	(2793)			
Motor Vehicle Allowance		2709						457	457	3166	15.9%	
Cellphone Allowance												
Housing Allowances		285						(88)	(88)	193		
Other benefits and allowances		1033						3070	3070	6104		
Payments in lieu of leave		507						(1)	(1)	506	42.2%	
Long service awards		154						533	533	657	200.6%	
Post-retirement benefit obligations	5	2426						2959	2959	5424	124.9%	
Sub Total - Other Municipal Staff		49143						18211	18211	67354	38.3%	
% increase												
Total Parent Municipality		58683						18336	18336	75618	32.3%	
Board Members of Entities												
Basic Salaries and Wages												
Pension and LIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Board Members of Entities												
% increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and LIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Senior Managers of Entities												
% increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and LIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Other Staff of Entities												
% increase												
Total Municipal Entities												
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		58683						18336	18336	75618	32.3%	
% increase												
TOTAL MANAGERS AND STAFF		52169						18053	18053	70166	34.6%	

1. Includes "Lours and advances" where applicable if any reportable amounts only until phased compliance with 1164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of long quarters) the full market value must be shown as the cost to the municipality

3. ICF of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Custom Definitions

4. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. The fact must reflect adjusted budget

6. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approval and after annual financial statements audited (only when unexpended could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 31 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), proposed savings (section 28(2)(d)), error correction (see

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A12 etc) + G

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DC3 Overberg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue by Vote																	
Vote 1 - Municipal Manager		-	7	1 216	408	469	462	472	350	300	280	260	265	4 489	4 873	5 144	
Vote 2 - Management services		20 733	665	749	(243)	448	15 947	362	395	12 163	161	127	1 627	53 133	54 449	59 187	
Vote 3 - Community and Technical services		7 562	15 430	8 634	12 384	338	290	7 332	219	7 276	175	6 150	314	66 104	52 942	55 815	
Total Revenue by Vote		28 294	18 102	10 599	12 548	1 255	16 699	8 167	964	19 736	616	6 537	2 207	123 727	112 264	120 147	
Expenditure by Vote																	
Vote 1 - Municipal Manager		552	616	820	788	850	906	1 033	774	839	1 658	841	829	10 515	12 042	12 791	
Vote 2 - Management services		945	1 707	2 475	1 944	1 869	2 029	1 529	959	3 435	1 749	1 640	1 694	21 976	21 124	22 410	
Vote 3 - Community and Technical services		4 999	5 739	8 405	9 427	8 396	9 121	6 852	16 151	8 735	7 253	7 239	2 563	94 660	83 093	88 268	
Total Expenditure by Vote		6 505	8 062	11 700	12 159	11 116	12 056	9 214	17 884	13 009	10 660	9 720	5 086	127 170	116 259	123 466	
Surplus/ (Deficit)		21 789	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(16 920)	6 736	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)	

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC3 Overberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard																
Governance and administration																
Executive and council		20 731	672	1 985	164	917	15 409	835	695	12 438	421	379	1 883	57 507	58 197	64 197
Budget and treasury office		20 731	663	748	(245)	446	15 946	381	343	12 138	140	115	1 616	53 601	54 307	59 034
Corporate services		1	1	1	1	1	1	1	1	1	1	1	1	16	18	19
Community and public safety																
Community and social services		7 543	263	689	850	325	272	351	248	421	168	167	280	11 588	12 124	12 734
Sport and recreation		7 541	259	663	838	321	271	330	179	304	142	150	275	11 394	11 913	12 529
Public safety		2	4	6	11	5	0	21	19	2	6	6	5	68	85	92
Housing																
Health																
Economic and environmental services																
Planning and development		19	15 168	7 937	11 534	13	19	6 981	21	6 880	27	5 993	35	54 625	40 943	43 215
Road transport		19	15 168	7 936	11 530	13	10	6 981	18	6 875	23	5 990	33	54 624	40 921	43 191
Environmental protection		0	0	1	4				3	5	4	3	2	21	22	24
Trading services																
Electricity																
Water																
Waste water management																
Waste management																
Other																
Total Revenue - Standard		28 294	18 102	10 599	12 548	1 255	18 699	8 187	864	19 738	616	6 537	2 207	123 727	112 284	120 147
Expenditure - Standard																
Governance and administration																
Executive and council		1 424	2 285	3 193	2 655	2 636	2 865	2 484	1 812	4 125	3 284	2 380	2 401	31 505	31 822	33 757
Budget and treasury office		597	618	821	793	846	907	1 018	755	820	1 639	822	811	10 437	11 748	12 478
Corporate services		314	440	576	691	728	1 300	1 056	356	2 666	1 141	1 055	1 074	14 335	12 886	13 621
Community and public safety																
Community and social services		1 325	1 550	2 391	2 765	2 024	2 465	2 232	2 529	2 571	2 389	2 284	2 376	28 893	28 840	30 838
Sport and recreation		434	638	853	1 214	793	1 038	967	948	946	874	851	951	10 469	10 693	11 357
Public safety		892	903	1 529	1 542	1 221	1 357	1 356	1 559	1 617	1 485	1 423	1 414	16 296	18 022	19 346
Housing																
Health		9	9	9	9	9	9	10	10	10	10	10	10			
Economic and environmental services																
Planning and development		3 725	4 204	6 062	6 567	6 367	6 654	4 422	13 677	6 219	4 915	4 940	(991)	67 361	55 348	58 626
Road transport		77	53	66	71	78	64	64	114	142	116	115	115	1 104	1 254	1 349
Environmental protection		2 899	3 340	4 632	5 501	5 335	6 660	3 364	12 563	5 035	3 768	3 604	(1 535)	54 604	40 921	43 191
Trading services																
Electricity		748	811	1 134	996	954	931	974	1 601	1 042	1 011	1 021	1 029	11 653	13 173	14 086
Water		31	43	54	171	89	72	76	66	91	91	137	700	1 822	246	249
Waste water management																
Waste management		31	43	54	171	89	72	76	66	91	91	137	700	1 622	246	249
Other																
Total Expenditure - Standard		6 505	8 062	11 700	12 159	11 116	12 056	9 214	17 884	13 009	10 680	9 720	5 066	127 170	116 259	123 468
Surplus/ (Deficit) 1.		21 789	8 040	(1 101)	390	(9 861)	6 643	(1 047)	(16 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC3 Overberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcomes	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		305	31	34	29	29	24	24	24	24	24	24	24	23	23	660	660
Rental of facilities and equipment		7 244	233	652	802	283	198	272	153	338	109	126	235	11 162	11 162	11 719	11 719
Interest earned - external investments		43	83	73	177	121	115	127	90	145	135	110	82	1 300	500	500	500
Interest earned - outstanding debtors		0	0	0	0	0	0	0	0	0	0	0	0	4	4	4	4
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	1	12	15	20	12	19	2	(80)	-	-	-	-	-	-	-
Licences and permits		1	2	6	11	(2)	0	1	4	6	6	6	4	45	49	53	53
Agency services		-	7	1 216	408	469	462	472	350	300	280	260	265	4 489	4 873	5 144	5 144
Transfers recognised - operational		20 683	15 733	8 584	11 087	302	15 817	7 164	296	18 941	20	5 981	1 538	106 146	94 616	101 622	101 622
Other revenue		19	13	21	20	34	54	88	43	41	34	30	51	448	412	424	424
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		28 294	16 102	10 599	12 546	1 255	16 699	8 167	964	19 736	616	6 537	2 207	123 727	112 264	120 147	120 147
Expenditure By Type																	
Employee related costs		4 503	3 782	6 104	4 621	4 545	4 791	5 039	4 673	4 717	4 667	4 667	4 667	56 756	63 766	68 844	68 844
Remuneration of councillors		331	335	331	312	346	335	312	319	319	1 113	405	405	4 882	5 036	5 313	5 313
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	670	167	167	167	179	179	179	179	179	2 067	1 997	1 964	1 964
Finance charges		-	-	6	7	9	96	10	5	4	4	6	699	141	88	88	88
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	11	-	23	11	11	11	11	15	15	15	16	140	-	-	-
Grants and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Expenses		1 672	3 954	5 258	6 525	6 037	6 656	3 673	12 686	7 776	4 663	4 449	(679)	62 499	46 320	47 260	47 260
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		6 505	8 062	11 700	12 159	11 116	12 056	9 214	17 884	13 009	10 660	9 720	5 085	127 170	116 259	123 468	123 468
Surplus/(Deficit)		21 789	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(16 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)	(3 321)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21 789	8 040	(1 101)	390	(9 861)	4 643	(1 047)	(16 920)	6 730	(10 043)	(3 183)	(2 879)	(3 443)	(3 995)	(3 321)	(3 321)

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC3 Overberg - Supporting Table SB15 Adjustments Budget - monthly cash flow -

R thousands	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source																
Property rates	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		1	4	1	1	1	1	1	1	1	1	1	1	1	1	1
Service charges - other		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Rental of facilities and equipment		42	36	44	49	55	61	68	73	80	87	94	101	107	114	121
Interest earned - external investments		808	795	1 249	1 465	1 760	1 973	2 222	2 505	2 827	3 189	3 591	4 033	4 565	5 187	5 900
Interest earned - outstanding debtors		43	83	73	177	121	115	127	140	155	171	188	206	225	245	266
Dividends received		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	1	12	15	20	24	29	34	39	44	49	54	59	64	69
Agency services		1	2	6	11	16	21	26	31	36	41	46	51	56	61	66
Transfer receipts - operational		-	7	1 216	468	469	462	472	350	300	280	265	248	232	216	200
Other revenue		20 892	16 446	11 527	11 527	300	15 546	6 952	296	18 941	20	357	97 849	84 196	101 497	118 997
Total Cash Receipts by Source		21 598	17 391	2 625	13 675	1 759	17 256	8 613	1 365	20 730	1 095	6 881	11 641	114 630	111 804	120 022
Other Cash Flows by Source																
Transfers receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		475	-	-	815	(2)	-	-	-	-	-	-	-	1 289	850	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		22 073	17 391	2 625	14 490	1 757	17 256	8 613	1 365	20 730	1 095	6 881	11 641	115 918	112 654	120 022
Cash Payments by Type																
Employee related costs		4 503	3 782	3 856	3 872	3 796	4 042	4 290	3 779	3 829	3 779	3 779	3 779	47 068	53 395	57 686
Remuneration of councillors		331	335	331	312	346	335	312	319	319	1 112	405	405	4 662	5 038	5 313
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	6	7	9	96	10	5	4	4	6	87	233	141	88
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	11	-	23	11	11	11	11	15	15	15	15	140	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		2 172	4 341	3 628	6 522	6 298	6 848	3 470	9 196	7 026	4 883	4 426	3 866	62 478	45 320	47 280
Total Cash Payments by Type		7 006	8 449	7 822	10 737	10 460	11 332	8 095	13 311	11 192	9 593	8 630	8 152	114 719	103 891	110 346
Other Cash Flows/Payments by Type																
Capital assets		-	11	7	255	106	50	20	65	166	226	1 697	106	2 710	767	1 710
Repayment of borrowing		-	-	46	25	37	364	39	26	26	26	26	257	871	786	431
Other Cash Flows/Payments		221	315	220	207	238	3 013	319	319	319	319	965	319	6 775	6 958	7 489
Total Cash Payments by Type		7 227	8 775	8 095	11 224	10 840	14 759	8 473	13 721	11 706	10 764	11 310	8 634	125 136	112 401	119 976
NET INCREASE/(DECREASE) IN CASH HELD		14 847	8 616	(5 471)	3 266	(9 083)	2 497	140	(12 355)	9 025	(9 669)	(4 438)	(7 193)	(9 218)	253	45
Cash/cash equivalents at the month/year beginning:		12 487	27 334	35 950	30 479	33 746	24 663	27 160	27 300	14 945	23 968	14 900	10 463	12 487	3 270	3 522
Cash/cash equivalents at the month/year end:		27 334	35 950	30 479	33 746	24 663	27 160	27 300	14 945	23 968	14 900	10 463	3 270	3 270	3 522	3 568

DC3 Overberg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Capital Expenditure - Standard																	
Governance and administration																	
Executive and council		291		211										20		20	
Budget and treasury office		27														27	
Corporate services		27														27	
		237		211										20		468	
Community and public safety																	
Community and social services		47		33		51	29	52	65	168	119	1447	107		2117	710	
Sport and recreation																	
Public safety		23		26		50	14	18	64	168	78	10	27		477	110	
Housing		23		7		1	15	34	1		41	1437	81		1640	600	
Health																	
Economic and environmental services																	
Planning and development		186		10		43		7			87	250	0		564	37	
Road transport																	
Environmental protection		119													119		
Trading services																	
Electricity		67		10		43		7			87	250	0		465	37	
Water																	
Waste water management																	
Waste management																	
Other																	
		524		254		94	31	59	65	168	226	1697	107		3226	767	
Total Capital Expenditure - Standard																	
References																	

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

DC3 Overberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		12 506	-	-	-	-	-	(12 409)	(12 400)	109	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	100	100	100	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	100	100	100	-	-
Infrastructure - Other		12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-
Waste Management		12 500	-	-	-	-	-	(12 500)	(12 500)	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		20	-	-	-	-	-	(20)	(20)	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		20	-	-	-	-	-	(20)	(20)	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		3 522	-	-	-	-	-	(2 199)	(2 199)	1 323	457	410
General vehicles		300	-	-	-	-	-	(159)	(159)	231	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		60	-	-	-	-	-	40	40	100	250	250
Computers - hardware/equipment		63	-	-	-	-	-	90	90	152	149	120
Furniture and other office equipment		3 010	-	-	-	-	-	(2 420)	(2 420)	590	67	40
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	250	250	250	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	149	149	149	-	-
Computers - software & programming		-	-	-	-	-	-	149	149	149	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	16 042	-	-	-	-	-	(14 470)	(14 470)	1 572	457	410
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulations/funds/expense funds (section 19(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2) + G

DB

DC3 Overberg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2013/14								Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		50						(50)	(50)		
Infrastructure - Road transport											
Roads, Pavements & Bridges											
Storm water											
Infrastructure - Electricity											
Generation											
Transmission & Retiulation											
Street Lighting											
Infrastructure - Water											
Dams & Reservoirs											
Water purification											
Retiulation											
Infrastructure - Sanitation		50						(50)	(50)		
Retiulation											
Sewerage purification		50						(50)	(50)		
Infrastructure - Other											
Refuse											
Transportation	2										
Gas											
Other	3										
Community		100						(50)	(50)	50	
Parks & gardens											
Sports fields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities		100						(50)	(50)	50	
Fire, safety & emergency											
Security and policing											
Buses											
Clubs											
Museums & Art Galleries											
Cemeteries											
Social rental housing											
Other											
Heritage assets											
Buildings											
Other											
Investment properties											
Housing development											
Other											
Other assets		1 500						54	54	1 554	310
General vehicles											
Specialised vehicles	18	1 500						(150)	(150)	1 350	250
Plant & equipment								75	75	75	25
Computers - hardware/equipment								68	68	68	
Furniture and other office equipment								61	61	61	35
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other											
Agricultural assets											
List sub-class											
Biological assets											
List sub-class											
Intangibles								50	50	50	
Computers - software & programming								50	50	50	
Other (list sub-class)											
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 650						4	4	1 654	310

Specialised vehicles	18	1 500						(150)	(150)	1 350	250	1 200
Refuse												
Fire		1 500						(150)	(150)	1 350	250	1 200
Concavency												
Ambulances												

- References**
- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
 - Work-in-progress under construction to be budgeted under the respective item
 - Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
 - Additional cash-backed accumulated funds/contingent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (refer only where)
 - Increases of funds approved under section 21 MFMA
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts - 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(d)); projected savings (section 28(2)(d)); error correction (sec
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G
 - Buses used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

DC3 Overberg - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
		A1	B	C	D	E	F	G	H			
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		11 907	-	-	-	-	-	17 488	17 488	29 395	13 646	14 330
Infrastructure - Road transport		11 902	-	-	-	-	-	17 468	17 468	29 390	13 646	14 330
Roads, Pavements & Bridges		11 902	-	-	-	-	-	17 488	17 488	29 390	13 646	14 330
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		5	-	-	-	-	-	-	-	5	-	-
Waste management		5	-	-	-	-	-	-	-	5	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		287	-	-	-	-	-	60	60	345	337	358
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		7	-	-	-	-	-	(7)	(7)	-	8	8
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		280	-	-	-	-	-	67	67	345	329	350
Fire safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 367	-	-	-	-	-	(1 469)	(1 469)	3 898	4 162	4 358
General vehicles		4 697	-	-	-	-	-	(2 322)	(2 322)	2 345	2 452	2 575
Specialised vehicles		-	-	-	-	-	-	798	798	798	880	950
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		323	-	-	-	-	-	9	9	332	306	326
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		378	-	-	-	-	-	47	47	424	524	508
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		17 551	-	-	-	-	-	16 079	16 079	33 540	18 145	19 046
Specialised vehicles	18	-	-	-	-	-	-	798	798	798	880	950
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	798	798	798	880	950
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References:

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/part & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (sec 28(2)(d))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

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DC3 Overberg - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2013/14									Budget Year #1	Budget Year #2
		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	7	B	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		10 407	-	-	-	-	-	(9 576)	(9 576)	831	774	776
Infrastructure - Road transport		10 402	-	-	-	-	-	(10 244)	(10 244)	158	158	159
Roads, Pavements & Bridges		10 402	-	-	-	-	-	(10 244)	(10 244)	158	158	159
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	30	30	30	30	30
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Rehabilitation		-	-	-	-	-	-	17	17	17	17	17
Street Lighting		-	-	-	-	-	-	13	13	13	13	13
Infrastructure - Water		-	-	-	-	-	-	181	181	181	181	181
Dams & Reservoirs		-	-	-	-	-	-	32	32	32	32	32
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	149	149	149	149	149
Infrastructure - Sanitation		-	-	-	-	-	-	159	159	159	159	159
Retreatment		-	-	-	-	-	-	129	129	129	129	129
Sewerage purification		-	-	-	-	-	-	30	30	30	30	30
Infrastructure - Other		5	-	-	-	-	-	296	296	303	247	247
Refuse		5	-	-	-	-	-	297	297	302	245	248
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	1	1	1	1	1
Community		287	-	-	-	-	-	(244)	(244)	43	43	43
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		7	-	-	-	-	-	(7)	(7)	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		280	-	-	-	-	-	(277)	(277)	3	3	3
Fire safety & emergency		-	-	-	-	-	-	10	10	10	10	10
Security and policing		-	-	-	-	-	-	30	30	30	30	30
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 367	-	-	-	-	-	(4 222)	(4 222)	1 145	1 132	1 097
General vehicles		4 667	-	-	-	-	-	(4 685)	(4 685)	82	85	85
Specialised vehicles		-	-	-	-	-	-	114	114	114	114	114
Plant & equipment		-	-	-	-	-	-	109	109	109	112	112
Computers - hardware/equipment		-	-	-	-	-	-	140	140	140	142	142
Furniture and other office equipment		323	-	-	-	-	-	213	213	536	515	478
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Cruciform and Buildings		378	-	-	-	-	-	(333)	(333)	45	45	46
Other Buildings		-	-	-	-	-	-	118	118	118	118	118
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	0	0	0	-	-
Other		-	-	-	-	-	-	2	2	2	2	2
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	48	48	48	48	48
Computers - software & programming		-	-	-	-	-	-	48	48	48	48	48
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	16 061	-	-	-	-	-	(13 995)	(13 995)	2 067	1 997	1 984

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Specialised vehicles	18	-	-	-	-	-	-	114	114	114	114	114
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	114	114	114	114	114
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

- References
- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SBI (1)
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
 - Work-in-progress/under construction to be budgeted under the respective item
 - Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
 - Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts - 'Other' Adjustments proposed to be approved: including revenue under-section (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see 13, G = B + C + D + E + F)
 - Adjusted Budget H = (A or A1/2 etc) + G
 - Buses used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc.
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

AS

DC3 Overberg - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt			Budget	Budget	Budget
R thousands		A1	B	C	D	E	F	G	H			
		A										
Revenue By Municipal Entity												
Entity 1 total revenue		-	-	-	-	-	-	-	-	-	-	-
Entity 2 total revenue		-	-	-	-	-	-	-	-	-	-	-
Entity 3 (etc) total revenue		-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 2 total operating expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 3 etc. total operating expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 2 total capital expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 3 etc. total capital expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (i) = (A or A1/2 etc) + H