

Overberg District Municipality



**Adjustment Budget 2014/15 – 2016/17
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
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	Head: Environmental Management	2039
		Karwyderskraal		2042
		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 2014/2015 financial year for Council’s consideration.

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 spending controls as well as sound financial control and discipline.

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 2014/2015 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 and District municipalities in general. However after numerous high level encounters with Provincial- and National Treasury funding was provided as part of the Adjustment Budget to engage on a costing- and financing project to advise Provincial- and National Treasury on the financing of District Municipalities.

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 an 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. The increase in the equitable share is very low comparing to the salary- and other inflation driven expenditure.

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	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Actual (R 000)	2014/2015 Roll-over (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 Adjusted Budget (R 000)	2016/2017 Adjusted Budget (R 000)
Total Revenue	99 869	110 335	119 966	122 950	125 180	137 192	143 339
Total Operating Expenditure	107 125	108 364	122 441	125 536	127 921	137 088	141 481
(Deficit)	(7 256)	1 971	(2 475)	(2 585)	(2 741)	104	1 858

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	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Actual (R 000)	2014/2015 Roll-over (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 Adjusted Budget (R 000)	2016/2017 Adjusted Budget (R 000)
Own Revenue Sources	18 330	22 001	18 220	18 807	19 130	24 548	25 295
Government Grant and Subsidies	81 539	88 334	101 746	104 143	106 050	112 644	118 044
Total Revenue	99 869	110 335	119 966	122 950	125 180	137 192	143 339

Table 2 – Revenue source

The main adjustments proposed in this adjustment budget are:

Operating Budget

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 (ROLL- OVER BUDGET) (NET) R	INCOME & EXPENDITURE RESULT (ADJUSTED BUDGET) (NET) R	ADJUSTMENT AMOUNT R
1.1	COUNCIL EXPENDITURE	748 384	1 242 250	493 866
1.2	EXECUTIVE SERVICES	3 236 340	2 509 663	-726 677
1.3	DONATIONS	0	150 000	150 000
1.4	MANAGEMENT SUPPORT	1 349 820	1 206 935	-142 885
1.5	AUDIT	956 110	955 726	-384
2.1	RECORDS MANAGEMENT	957 360	952 480	-4 880
2.2	HUMAN RESOURCES	1 343 120	1 355 830	12 710
2.3	SCM	2 119 170	2 270 069	150 899
2.4	FINANCE INCOME, EXPENDITURE & IT	4 304 760	4 218 527	-86 233
2.5	PERFORMANCE	539 100	578 698	39 598
2.6	ADMINISTRATION	3 201 850	3 222 110	20 260
2.7	PROPERTY	874 520	863 149	-11 371
2.8	FINANCIAL ADMINISTRATION	1 897 930	2 185 364	287 434
2.9	IDP/LED	1 217 920	1 267 692	49 772
2.10 &				
2.11	GRANTS AND SUBSIDIES	-50 097 000	-50 476 990	-379 990
3.1	PUBLIC SAFETY	17 929 460	18 006 217	76 757
3.2	ENVIRONMENTAL PROTECTION	11 403 750	11 390 890	-12 860
3.4	ROADS & ENGINEERING	35 980	37 474	1 494
3.5	SOLID WASTE	290 350	294 238	3 888
3.6	RESORTS	-1 238 150	-1 045 756	192 394
3.7	ENVIRONMENTAL MANAGEMENT	1 514 480	1 558 239	43 759
		2 585 254	2 742 805	157 551

Table 3 – Income- and Expenditure Adjustment

Capital Budget

The adjustments to the capital budget are as follows (Table 4 – Capital Budget Adjustment):

Description	Roll-over Budget 2014/2015 R 000	Adjusted Budget 2014/2015 R 000	Adjustment R 000
Assets funded from own resources	1 457	1 639	182
Assets funded from external sources (Borrowing)	0	0	0
Assets funded from external sources (Leases)	0	0	0
Total	1 457	1 639	182

Table 4 – Capital Budget Adjustment

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The revised forecasted expenditure can be summarised as per **Table 5 – Capital Forecast:**

Description	2014/2015 R 000	2015/2016 R 000	2016/2017 R 000
Own sources (Cash)	697	1 000	0
Own sources (Funded selling of property)	942	806	1 988
Total	1 639	1 806	1 988

Table 5 – 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.

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 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 6 – Cash Surplus**.

Description	2014/15 R	2015/16 R	2016/17 R
Cash and Investment available	2 858	4 555	6 652
Application of cash and investment (positive working capital)	1 697	2 097	2 466
Surplus	4 555	6 652	9 118

Table 6 – 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 7 – Operating Grants Adjustment reflects the adjustments for the financial year:

Operating grants:

Description	Budget Year 2014/15			Budget Year +1	Budget Year +2
	Total			2015/16	2016/17
	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:	53 637	80	53 717	59 553	61 384
Local Government Equitable Share	15 505	0	15 505	19 426	19 873
Finance Management	1 250	0	1 250	1 250	1 300
Municipal Systems Improvement	934	0	934	968	1 019
Rural Road Assessment	0	0	0	2 154	2 427
Municipal Disaster Recovery Grant	0	80	80	0	0
EPWP Incentive	1 058	0	1 058	0	0
RSC Levy Replacement	34 892	0	34 892	35 757	36 765
Provincial Government:	50 506	1 827	52 333	53 091	56 660
PT - PAWK	48 657	0	48 657	52 811	56 360
Seta	265	0	265	280	300
Financial Management Grant	0	0	0	0	0
Management Support	694	0	694	0	0
Compliance Model	43	0	43	0	0
Coastal Management Plan	410	374	784	0	0
Municipal Capacity Building Grant	0	500	500		
Municipal Performance Management Grant	0	50	50		
Greenest Municipality	0	30	30		
Operational Support Grant	0	66	66		
Financial Management Support Grant	0	910	910		
Risk Management	334	0	334	0	0
Sports and Recreation	0	0	0	0	0
Human Rights Program	53	-53	0	0	0
Tourism Projects	50	-50	0	0	0
Total operating expenditure of Transfers and Grants:	104 143	1 907	106 050	112 644	118 044

Table 7 – Operating Grants Adjustment

Capital grants:

There is no budget figure for capital grants for 2014/2015.

Recommendations

It is recommended:

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

Section 2 – Budget-related Resolutions

ADJUSTMENT BUDGET 2014/2015

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 2014/2015 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 adjustment budget of the municipality is presented in the formats prescribed in the Budget- and Reporting 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 2014/2015 budget can be best illustrated in the **Diagram 1 – Revenue Adjustment** and **Diagram 2 – Expenditure Adjustment**.

Revenue:

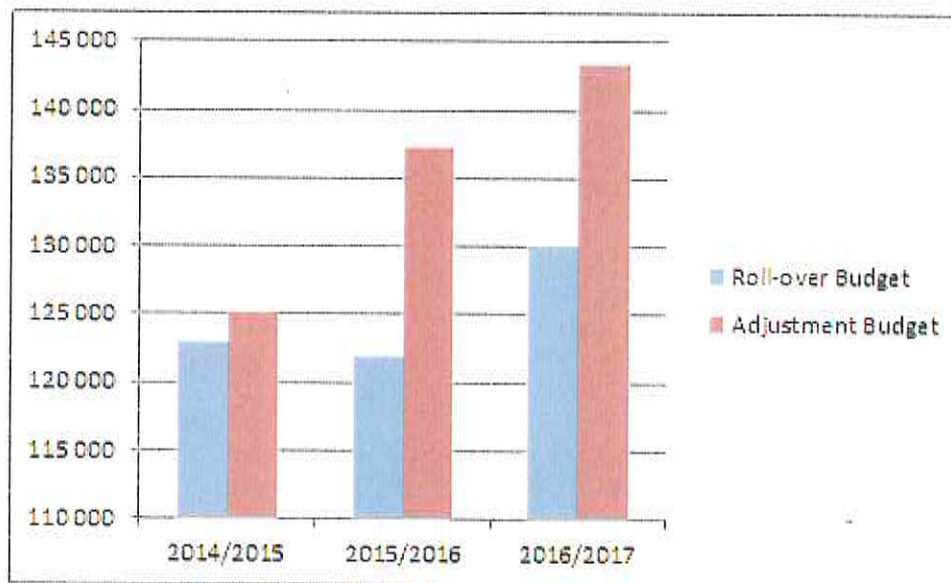


Diagram 1 – Revenue Adjustment

Expenditure:

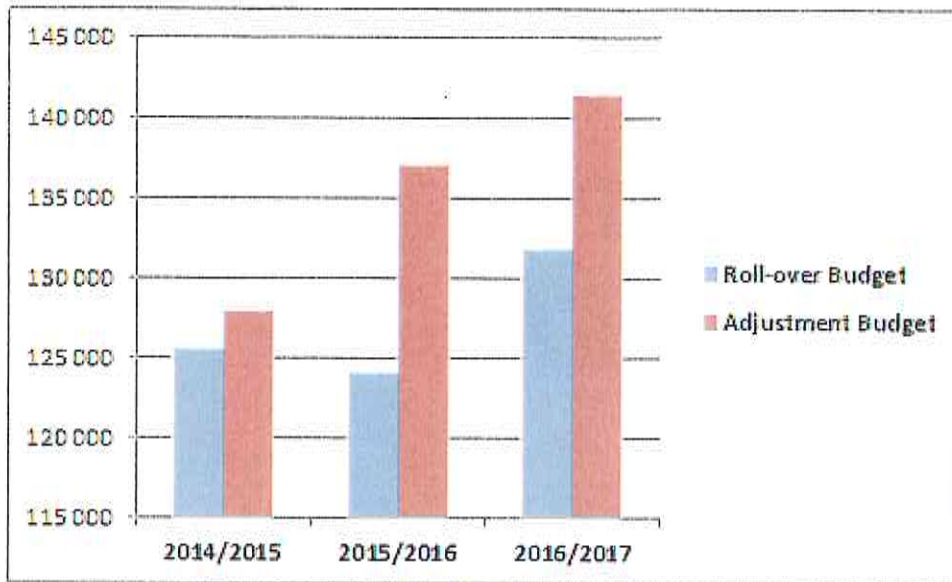


Diagram 2 – Expenditure Adjustment

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

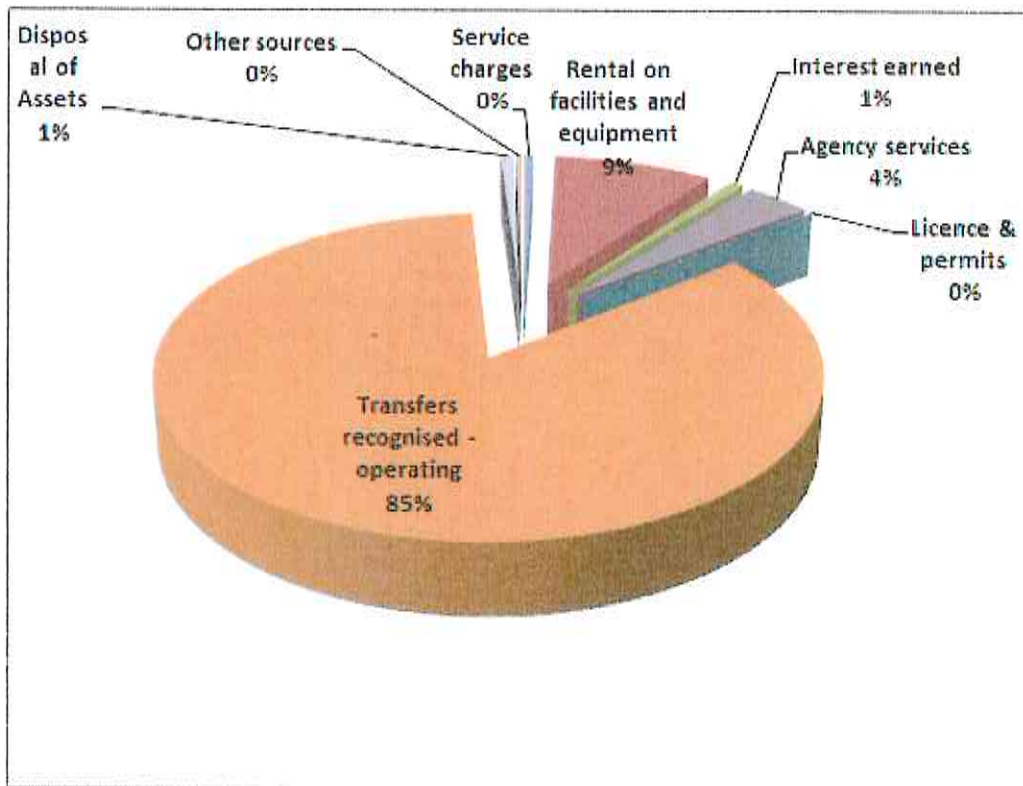


Diagram 3 – Revenue by source Roll-over Budget

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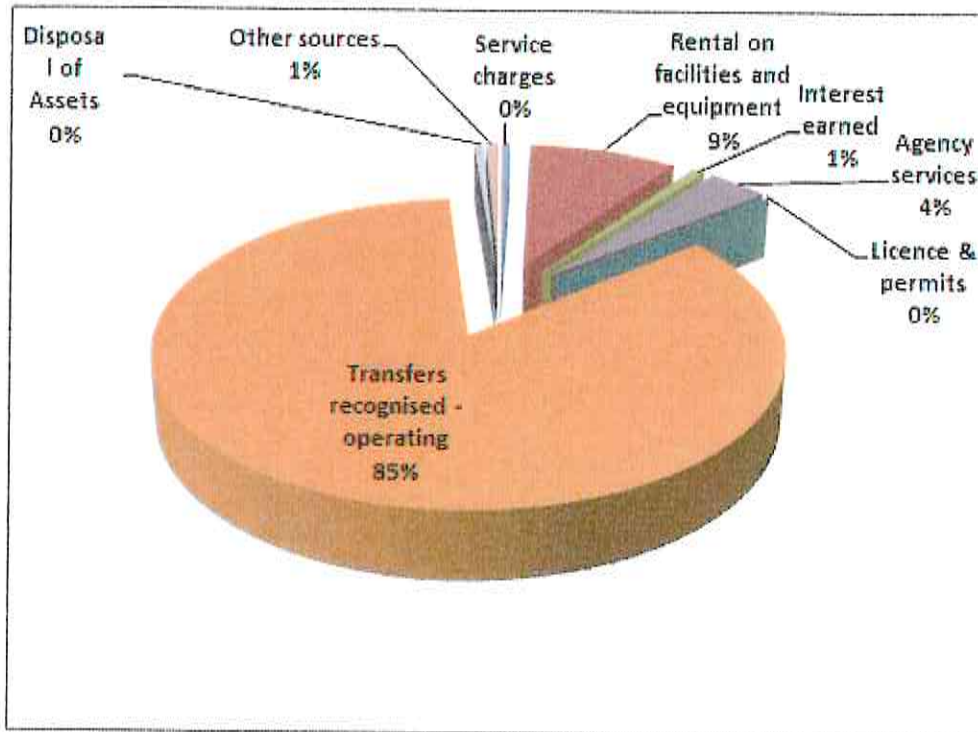


Diagram 4 – Revenue by source Adjusted Budget

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

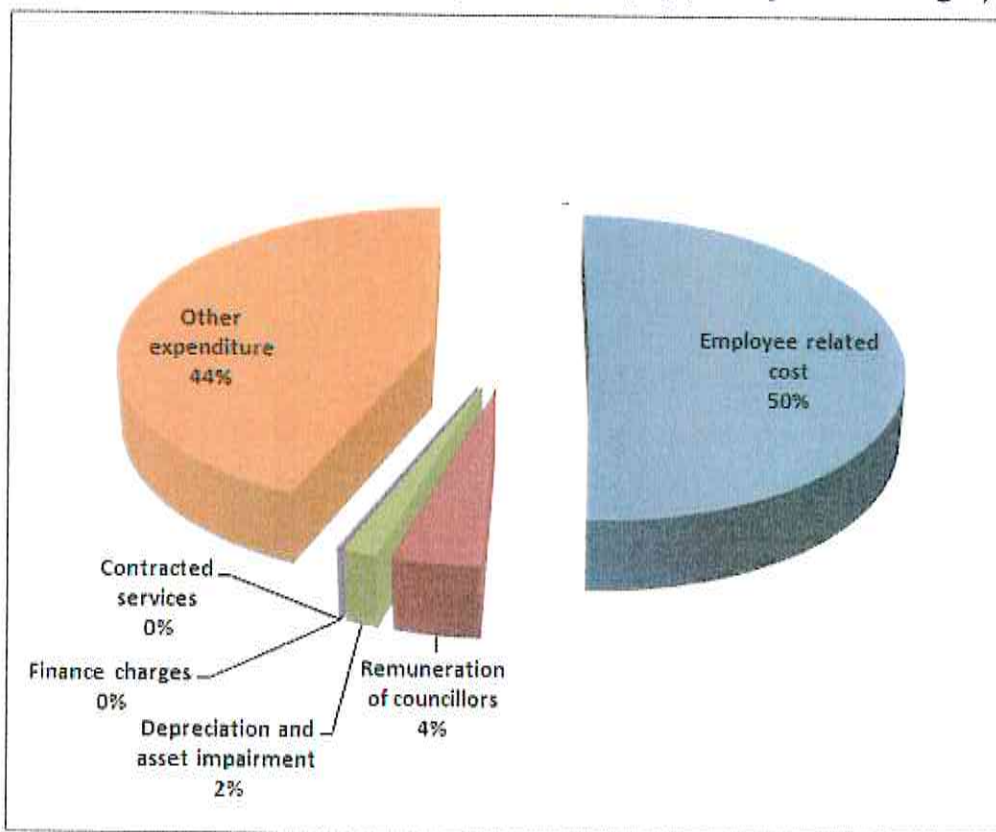


Diagram 5 – Expenditure by type Roll-over Budget

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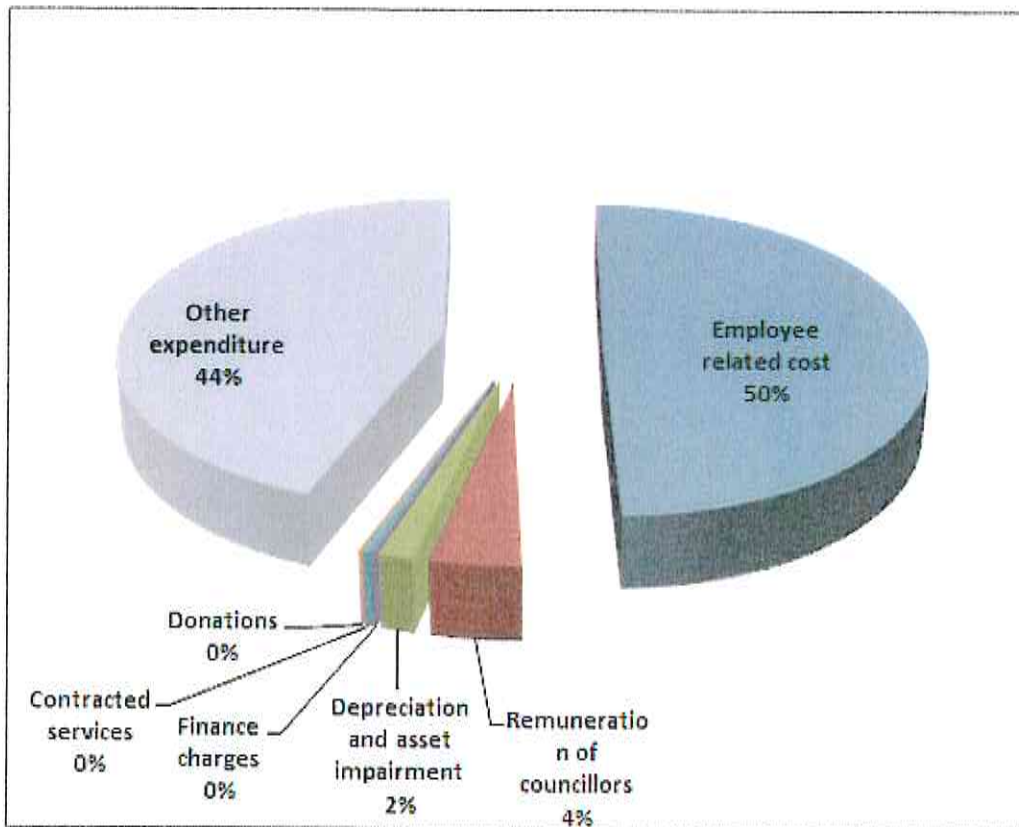


Diagram 6 – Expenditure by type Adjusted Budget

Capital Budget:

The proposed capital expenditure over the MTREF period could be summarised as follows (See **Table 8 – Capital Expenditure**):

Objective	2014/2015 R 000	2015/2016 R 000	2016/2017 R 000
Governance and Admin	346	208	1 133
Community and Safety Services	1 257	1 550	845
Economic Services	36	48	10
Trading Services	0	0	0
Total	1 639	1 806	1 988

Table 8 – Capital Expenditure

The projected funding of the capital budget is as follows (See **Table 9 – Capital Funding Source**)

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Description	2014/2015 R 000	2015/2016 R 000	2016/2017 R 000
Own sources (Cash)	697	1 000	0
Own sources (Funded selling of property)	942	806	1 988
Total	1 639	1 806	1 988

Table 9 – Capital Funding Source

BUDGET SUMMARY

A summary of the revised budget is as follows (See Table 10 – Budget Summary):

Description	Budget Year 2014/15										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	Capital	Unavoid.	Prov. Govt	Adjts.	Adjts.	Budget	Budget	Budget	Budget
R thousands	A	A1	E	C	D	E	F	G	H	I	J	K
Financial Performance												
Property rates	—	—	—	—	—	—	—	—	—	—	—	—
Service charges	848	848	—	—	—	—	—	—	848	848	850	489
Investment revenue	504	1 004	—	—	—	—	—	—	1 004	1 004	1 004	1 000
Transfers recognised - operational	58 423	104 143	—	—	—	—	—	1 807	1 807	106 050	112 844	110 044
Other debt revenue	17 346	17 166	—	—	—	—	—	323	323	17 478	22 884	23 042
Total Revenue (excluding capital transfers and contributions)	115 921	122 959	—	—	—	—	—	2 229	2 229	129 180	137 132	143 339
Employee costs	83 417	83 441	—	—	—	—	(80)	(80)	83 337	83 357	83 357	72 045
Remuneration of councillors	5 008	5 008	—	—	—	—	42	42	5 050	5 050	5 050	5 913
Depreciation & asset impairment	1 597	1 597	—	—	—	—	—	—	1 597	1 597	1 597	1 577
Finance charges	141	145	—	—	—	—	—	—	145	145	145	22
Materials and bulk purchases	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	48 273	54 881	—	—	—	—	150	150	48 423	55 031	60 452	60 283
Total Expenditure	118 868	125 528	—	—	—	—	2 355	2 355	127 921	137 921	141 421	141 421
Surplus/(Deficit)	(3 748)	(2 570)	—	—	—	—	(126)	(126)	(2 741)	184	1 711	1 918
Transfers recognised - capital	—	—	—	—	—	—	—	—	—	—	—	—
Contributions recognised - capital & controlled	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(3 748)	(2 570)	—	—	—	—	(126)	(126)	(2 741)	184	1 711	1 918
Share of surplus/(deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(3 748)	(2 570)	—	—	—	—	(126)	(126)	(2 741)	184	1 711	1 918
Capital expenditure & funds source												
Capital expenditure	787	1 437	—	—	—	—	—	182	182	1 619	1 008	1 618
Transfers recognised - capital	—	—	—	—	—	—	—	—	—	—	—	—
Public contributions & donations	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—	—	—
Internally generated funds	787	1 437	—	—	—	—	—	182	182	1 619	1 008	1 618
Total sources of capital funds	787	1 437	—	—	—	—	—	182	182	1 619	1 008	1 618
Financial position												
Total current assets	8 008	17 031	—	—	—	—	(10 435)	(10 435)	7 439	8 933	11 059	11 059
Total non-current assets	42 870	41 242	—	—	—	—	(53)	(53)	41 900	41 748	42 111	42 111
Total current liabilities	10 558	14 420	—	—	—	—	(3 705)	(3 705)	10 842	15 000	15 318	15 318
Total non-current liabilities	69 022	71 430	—	—	—	—	(7 608)	(7 608)	61 414	69 038	70 646	70 646
Community wealth Equity	(20 188)	(24 819)	—	—	—	—	(422)	(422)	(24 439)	(26 328)	(24 479)	(24 479)
Cash flows												
Net cash from (used) operating	1 042	3 400	—	—	—	—	608	608	3 480	1 240	(472)	(472)
Net cash from (used) investing	83	(660)	—	—	—	—	(380)	(380)	(642)	1 258	3 122	3 122
Net cash from (used) financing	(704)	(321)	—	—	—	—	0	0	(321)	(420)	(192)	(192)
Cash/cash equivalents at the year end	3 699	3 945	—	—	—	—	610	610	4 555	8 852	9 119	9 119
Cash backing/surplus reconciliation												
Cash and investments available	3 609	18 787	—	—	—	—	(11 242)	(11 242)	4 555	8 852	9 112	9 112
Applications of cash and investments	248	818	—	—	—	—	—	—	316	800	837	837
Balance - surplus (shortfall)	3 361	14 961	—	—	—	—	(11 242)	(11 242)	3 739	5 755	8 131	8 131
Asset Management												
Asset register summary (WCV)	41 062	41 982	—	—	—	—	280	280	42 222	42 110	42 510	42 510
Depreciation & asset impairment	1 597	1 597	—	—	—	—	—	—	1 597	1 597	1 577	1 577
Renewal of Existing Assets	225	300	—	—	—	—	738	738	1 050	1 309	808	808
Repairs and Maintenance	13 148	28 388	—	—	—	—	100	100	26 488	28 726	29 877	29 877
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 10 – Budget Summary

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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 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 under pressure during the Adjustment Budget period

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 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 2015.

9.4 Financial sustainability of the municipality

The financial sustainability of the municipality is under severe pressure due to unfunded operational budget for 2014/2015, 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, DAVID BERETTI, Municipal Manager of Overberg District Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.



Municipal Manager of Overberg District Municipality (DC 3)

Date 19.1.2015

OVERBERG

DISTRICT MUNICIPALITY



BUDGET & REPORTING REGULATIONS

MAIN- AND SUB TABLES

ADJUSTMENT BUDGET 2014/2015 - 2016/2017

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	7280
Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7280
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	086 660 7759
E-mail address	ddutoit@odm.org.za	E-mail address	cengelbercht@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	086 660 7759
E-mail address	ldebruijn@odm.org.za	E-mail address	cengelbercht@odm.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	J du T Laubser	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	086 660 7759
E-mail address	dlaubser@odm.org.za	E-mail address	cengelbercht@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	mm@odm.org.za	E-mail address	mmaritz@odm.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	JCP Tesselaar	Name	Franciska Jansen
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	084 573 7887	Cell number	
Fax number	028 425 1014	Fax number	028 425 1014
E-mail address	jtesselaar@odm.org.za	E-mail address	fjansen@odm.org.za
Official responsible for submitting financial information			
Name	JCP Tesselaar		
Telephone number	028 425 1157		
Cell number	084 573 7887		
Fax number	028 425 1014		
E-mail address	jtesselaar@odm.org.za		

AM

DC3 Overberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15									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	1	2	3	4	5	6	7	8			
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	648	648	-	-	-	-	-	-	648	680	452	
Investment revenue	504	1 004	-	-	-	-	-	-	1 004	1 004	1 000	
Transfers recognised - operational	95 423	104 143	-	-	-	-	1 907	1 907	106 050	112 644	118 044	
Other own revenue	17 346	17 155	-	-	-	-	323	323	17 478	22 864	23 842	
Total Revenue (excluding capital transfers and contributions)	113 921	122 950	-	-	-	-	2 229	2 229	125 180	137 192	143 339	
Employee costs	63 417	63 441	-	-	-	-	(60)	(60)	63 381	68 950	73 046	
Remuneration of councillors	5 036	5 036	-	-	-	-	42	42	5 078	5 322	5 913	
Depreciation & asset impairment	1 997	1 952	-	-	-	-	-	-	1 952	1 919	1 577	
Finance charges	141	145	-	-	-	-	-	-	145	96	82	
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	150	150	150	150	-	
Other expenditure	46 376	54 961	-	-	-	-	2 253	2 253	57 214	60 652	60 863	
Total Expenditure	116 968	125 536	-	-	-	-	2 385	2 385	127 921	137 088	141 481	
Surplus/(Deficit)	(3 045)	(2 585)	-	-	-	-	(156)	(156)	(2 741)	104	1 858	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital & contributed asset	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(3 045)	(2 585)	-	-	-	-	(156)	(156)	(2 741)	104	1 858	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(3 045)	(2 585)	-	-	-	-	(156)	(156)	(2 741)	104	1 858	
Capital expenditure & funds sources												
Capital expenditure	767	1 457	-	-	-	-	182	182	1 639	1 806	1 988	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	767	1 457	-	-	-	-	182	182	1 639	1 806	1 988	
Total sources of capital funds	767	1 457	-	-	-	-	182	182	1 639	1 806	1 988	
Financial position												
Total current assets	9 025	17 891	-	-	-	-	(10 455)	(10 455)	7 436	9 533	11 999	
Total non current assets	42 679	41 952	-	-	-	-	(53)	(53)	41 909	41 748	42 111	
Total current liabilities	10 858	14 427	-	-	-	-	(2 102)	(2 102)	12 326	15 087	15 626	
Total non current liabilities	69 032	71 436	-	-	-	-	(7 985)	(7 985)	63 451	62 522	62 954	
Community wealth/Equity	(28 186)	(26 010)	-	-	-	-	(422)	(422)	(26 432)	(26 328)	(24 470)	
Cash flows												
Net cash from (used) operating	1 042	2 480	-	-	-	-	989	989	3 469	1 240	(473)	
Net cash from (used) investing	83	(562)	-	-	-	-	(380)	(380)	(942)	1 295	3 132	
Net cash from (used) financing	(786)	(831)	-	-	-	-	0	0	(831)	(438)	(193)	
Cash/cash equivalents at the year end	3 609	3 945	-	-	-	-	610	610	4 555	6 652	9 118	
Cash backing/surplus reconciliation												
Cash and investments available	3 609	15 797	-	-	-	-	(11 242)	(11 242)	4 555	6 652	9 118	
Application of cash and investments	246	816	-	-	-	-	-	-	816	898	967	
Balance - surplus (shortfall)	3 363	14 981	-	-	-	-	(11 242)	(11 242)	3 739	5 755	8 131	
Asset Management												
Asset register summary (WDV)	41 092	41 962	-	-	-	-	260	260	42 222	42 110	42 519	
Depreciation & asset impairment	1 997	1 952	-	-	-	-	-	-	1 952	1 919	1 577	
Renewal of Existing Assets	285	320	-	-	-	-	738	738	1 058	1 309	595	
Repairs and Maintenance	18 145	26 399	-	-	-	-	100	100	26 499	28 786	29 877	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

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

Standard Description	Ref	Budget Year 2015/16												Budget Year +	
		Budget Year 2015/16												Budget Year +	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unannnt.	Mat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
A	S	S	T	S	S	E	E	H	12	12	12	12			
Revenue - Standard															
Governance and administration		60 454	62 017	-	-	-	-	1 771	1 771	63 789	63 789	63 789	63 789	73 506	
Executive and council		5 723	5 463	-	-	-	-	(553)	(553)	5 328	5 328	5 328	5 328	51 951	
Budget and treasury office		55 114	55 538	-	-	-	-	1 924	1 924	58 462	58 462	58 462	58 462	62 731	
Corporate services		18	18	-	-	-	-	-	-	18	18	18	18	21	
Community and public safety		12 114	12 124	-	-	-	-	-	-	12 124	12 124	12 124	12 124	12 516	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		11 913	11 913	-	-	-	-	-	-	11 913	11 913	11 913	11 913	12 376	
Public safety		86	86	-	-	-	-	-	-	86	86	86	86	92	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		125	125	-	-	-	-	-	-	125	125	125	125	143	
Economic and environmental services		40 947	48 765	-	-	-	-	-	-	48 765	48 765	48 765	48 765	56 465	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		48 921	48 743	-	-	-	-	-	-	48 743	48 743	48 743	48 743	56 438	
Environmental protection		21	21	-	-	-	-	-	-	21	21	21	21	28	
Trading services		-	45	-	-	-	-	459	459	505	505	505	505	459	
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	45	-	-	-	-	459	459	505	505	505	505	450	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	113 921	122 992	-	-	-	-	2 229	2 229	125 162	125 162	125 162	125 162	143 319	
Expenditure - Standard															
Governance and administration		32 874	31 449	-	-	-	-	1 572	1 572	35 020	35 020	35 020	35 020	37 306	
Executive and council		11 745	12 053	-	-	-	-	(603)	(603)	11 370	11 370	11 370	11 370	14 745	
Budget and treasury office		13 942	14 463	-	-	-	-	2 184	2 184	16 657	16 657	16 657	16 657	18 363	
Corporate services		7 182	6 932	-	-	-	-	51	51	6 983	6 983	6 983	6 983	7 801	
Community and public safety		28 840	28 845	-	-	-	-	289	289	29 884	29 884	29 884	29 884	30 908	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		10 583	10 675	-	-	-	-	192	192	10 867	10 867	10 867	10 867	10 192	
Public safety		38 032	38 015	-	-	-	-	77	77	38 092	38 092	38 092	38 092	20 560	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		125	125	-	-	-	-	-	-	125	125	125	125	143	
Economic and environmental services		54 956	62 937	-	-	-	-	82	82	63 019	63 019	63 019	63 019	72 506	
Planning and development		1 254	1 254	-	-	-	-	59	59	1 304	1 304	1 304	1 304	1 475	
Road transport		48 921	48 743	-	-	-	-	-	-	48 743	48 743	48 743	48 743	56 523	
Environmental protection		12 824	12 840	-	-	-	-	32	32	12 872	12 872	12 872	12 872	14 507	
Trading services		248	135	-	-	-	-	482	482	797	797	797	797	768	
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		248	335	-	-	-	-	462	462	797	797	797	797	760	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	116 966	121 516	-	-	-	-	2 385	2 385	127 924	127 924	127 924	127 924	141 481	
Surplus (deficit) for the year		(2 045)	(2 565)	-	-	-	-	(156)	(156)	(2 762)	(2 762)	(2 762)	(2 762)	(1 835)	

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

Vote Description (insert departmental structure etc)	Ref	Budget Year 2014/15											Budget Year + 1 2015/16	Budget Year + 2 2016/17	
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget			
R thousands															
Revenue by Vote	1														
Vote 1 - Municipal Manager		5 723	5 461	-	-	-	(153)		5 308	8 744	11 051				
Vote 2 - Management services		55 256	56 681	-	-	-	1 924		58 605	61 036	62 950				
Vote 3 - Community and Technical services		52 942	60 809	-	-	-	458		61 267	67 411	69 388				
Total Revenue by Vote	2	113 921	122 950	-	-	-	2 229		125 180	137 192	143 339				
Expenditure by Vote	1														
Vote 1 - Municipal Manager		12 042	12 052	-	-	-	(679)		11 373	13 520	14 340				
Vote 2 - Management services		22 180	22 739	-	-	-	2 302		25 042	23 561	24 748				
Vote 3 - Community and Technical services		82 745	90 745	-	-	-	761		91 506	100 007	102 593				
Total Expenditure by Vote	2	116 967	125 536	-	-	-	2 385		127 921	137 088	141 461				
Surplus/ (Deficit) for the year	2	(3 045)	(2 585)	-	-	-	(156)		(2 741)	104	1 858				

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

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	1 2015/16	2 2016/17
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	20	20	-	-	-	-	39	39	59	20	15
Vote 2 - Management services		150	150	-	-	-	-	137	137	287	188	1 118
Vote 3 - Community and Technical services		597	1 287	-	-	-	-	6	6	1 293	1 598	855
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		767	1 457	-	-	-	-	182	182	1 639	1 806	1 988
Total Capital Expenditure - Vote		767	1 457	-	-	-	-	182	182	1 639	1 806	1 988
Capital Expenditure - Standard												
Governance and administration		170	170	-	-	-	-	176	176	346	208	1 133
Executive and council		20	20	-	-	-	-	10	10	30	20	15
Budget and treasury office		115	115	-	-	-	-	81	81	196	137	1 083
Corporate services		35	35	-	-	-	-	85	85	120	51	35
Community and public safety		580	1 256	-	-	-	-	1	1	1 257	1 550	845
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		60	60	-	-	-	-	1	1	61	100	495
Public safety		500	1 196	-	-	-	-	0	0	1 196	1 450	350
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		37	31	-	-	-	-	5	5	36	48	10
Planning and development		-	-	-	-	-	-	-	-	-	13	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		37	31	-	-	-	-	5	5	36	35	10
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	787	1 457	-	-	-	-	182	182	1 639	1 806	1 988
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised		-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		767	1 457	-	-	-	-	182	182	1 639	1 806	1 988
Total Capital Funding		787	1 457	-	-	-	-	182	182	1 639	1 806	1 988

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2014/15									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	1 2015/16	2 2016/17
R thousands												
ASSETS												
Current assets												
Cash		3 609	15 797	-	-	-	-	(11 242)	(11 242)	4 555	6 652	9 118
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	440	1 051	-	-	-	-	791	791	1 842	1 842	1 842
Other debtors		2 008	-	-	-	-	-	-	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		2 968	1 043	-	-	-	-	(4)	(4)	1 039	1 039	1 039
Total current assets		9 025	17 891	-	-	-	-	(10 455)	(10 455)	7 436	9 533	11 989
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	111	-	-	-	-	-	-	111	111	111
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	40 785	39 988	-	-	-	-	(56)	(56)	39 932	39 819	40 230
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		307	272	-	-	-	-	3	3	275	227	180
Other non-current assets		1 587	1 591	-	-	-	-	-	-	1 591	1 591	1 591
Total non current assets		42 679	41 962	-	-	-	-	(53)	(53)	41 909	41 748	42 111
TOTAL ASSETS		51 704	59 853	-	-	-	-	(10 508)	(10 508)	49 345	51 281	54 111
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		812	522	-	-	-	-	126	126	648	211	18
Consumer deposits		18	12	-	-	-	-	-	-	12	12	12
Trade and other payables		2 693	2 269	-	-	-	-	1	1	2 270	2 497	2 997
Provisions		7 335	11 625	-	-	-	-	(2 229)	(2 229)	9 396	12 368	12 600
Total current liabilities		10 858	14 427	-	-	-	-	(2 102)	(2 102)	12 326	15 087	15 626
Non current liabilities												
Borrowing	1	666	957	-	-	-	-	-	-	957	505	297
Provisions	1	68 366	70 479	-	-	-	-	(7 985)	(7 985)	62 493	62 017	62 658
Total non current liabilities		69 032	71 436	-	-	-	-	(7 985)	(7 985)	63 451	62 522	62 954
TOTAL LIABILITIES		79 890	85 863	-	-	-	-	(11 770)	(11 770)	75 777	77 609	78 580
NET ASSETS	2	(28 186)	(26 010)	-	-	-	-	1 262	1 262	(26 432)	(26 328)	(24 470)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(28 186)	(26 010)	-	-	-	-	(422)	(422)	(26 432)	(26 328)	(24 470)
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		(28 186)	(26 010)	-	-	-	-	(422)	(422)	(26 432)	(26 328)	(24 470)

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2014/15									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 FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		17 144	17 608	-	-	-	-	521	521	18 129	20 448	19 175
Government - operating	1	94 983	104 143	-	-	-	-	1 797	1 797	105 940	112 644	118 044
Government - capital	1	-	-	-	-	-	-	-	-	-	-	-
Interest		504	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(111 429)	(120 126)	-	-	-	-	(1 178)	(1 178)	(121 304)	(132 606)	(138 611)
Finance charges		(141)	(145)	-	-	-	-	(0)	(0)	(145)	(96)	(82)
Transfers and Grants	1	-	-	-	-	-	-	(150)	(150)	(150)	(150)	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 042	2 480	-	-	-	-	989	989	3 469	1 240	(473)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		850	895	-	-	-	-	(198)	(198)	897	3 100	5 120
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Capital assets		(767)	(1 457)	-	-	-	-	(182)	(182)	(1 639)	(1 806)	(1 988)
NET CASH FROM/(USED) INVESTING ACTIVITIES		83	(562)	-	-	-	-	(380)	(380)	(942)	1 295	3 132
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(786)	(831)	-	-	-	-	0	0	(831)	(438)	(193)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(786)	(831)	-	-	-	-	0	0	(831)	(438)	(193)
NET INCREASE/ (DECREASE) IN CASH HELD		339	1 087	-	-	-	-	610	610	1 697	2 097	2 466
Cash/cash equivalents at the year begin:	2	3 270	2 858	-	-	-	-	-	-	2 858	4 555	6 652
Cash/cash equivalents at the year end:	2	3 609	3 945	-	-	-	-	610	610	4 555	8 652	9 118

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

Description	Ref	Budget Year 2014/15									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	3 609	3 945	-	-	-	-	810	810	4 555	6 652	9 118
Other current investments > 90 days		-	11 852	-	-	-	-	(11 852)	(11 852)	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		3 609	15 797	-	-	-	-	(11 242)	(11 242)	4 555	6 652	9 118
Applications of cash and investments												
Unspent conditional transfers		1 594	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(1 348)	816	-	-	-	-	-	-	816	898	987
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		246	816	-	-	-	-	-	-	816	898	987
Surplus(shortfall)		3 363	14 981	-	-	-	-	(11 242)	(11 242)	3 739	5 755	8 131

References

DC3 Overberg - Table B9 Asset Management -

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14	12015/16	2016/17
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	482	1 137	-	-	-	-	(556)	(556)	581	497	1 393
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	482	1 137	-	-	-	-	(556)	(556)	581	497	1 393
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	285	320	-	-	-	-	738	738	1 093	1 309	595
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		35	-	-	-	-	-	-	-	35	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	250	320	-	-	-	-	738	738	1 058	1 309	595
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		35	-	-	-	-	-	-	-	35	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	732	1 457	-	-	-	-	182	182	1 639	1 806	1 908
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	767	1 457	-	-	-	-	182	182	1 639	1 806	1 988
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		718	718	-	-	-	-	-	-	718	604	553
Infrastructure - Electricity		89	400	-	-	-	-	-	-	400	370	345
Infrastructure - Water		1 303	1 180	-	-	-	-	-	-	1 180	998	867
Infrastructure - Sanitation		6 375	6 639	-	-	-	-	(5 006)	(5 006)	3 633	3 474	3 345
Infrastructure - Other		5 023	2 868	-	-	-	-	5 011	5 011	7 879	7 633	7 487
Infrastructure		13 507	13 804	-	-	-	-	5	5	13 809	13 079	12 599
Community		1 293	4 092	-	-	-	-	-	-	4 092	4 034	3 976
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	111	-	-	-	-	-	-	111	111	111
Other assets		25 985	22 093	-	-	-	-	252	252	22 345	23 068	24 063
Intangibles		307	272	-	-	-	-	3	3	275	227	180
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Capitalised Restoration Cost		-	1 591	-	-	-	-	-	-	1 591	1 591	1 591
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	41 092	41 962	-	-	-	-	280	280	42 222	42 110	42 519
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		1 997	1 952	-	-	-	-	-	-	1 952	1 919	1 577
Repairs and Maintenance by asset class	3	18 145	26 399	-	-	-	-	100	100	26 499	28 786	29 877
Infrastructure - Road transport		13 646	22 349	-	-	-	-	0	0	22 349	23 733	24 917
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		13 646	22 349	-	-	-	-	0	0	22 349	23 733	24 917
Community		337	337	-	-	-	-	0	0	337	358	380
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	4 162	3 713	-	-	-	-	100	100	3 812	4 695	4 580
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		20 142	28 350	-	-	-	-	100	100	28 451	30 705	31 454
% of capital exp on renewal of assets		37.2%	22.0%							66.7%	72.5%	29.9%
Renewal of existing assets as % of deprec		14.3%	16.4%							58.0%	68.2%	37.7%
R&M as a % of PPE		44.2%	62.9%							62.8%	68.4%	70.3%
Renewal and R&M as a % of PPE		44.9%	63.7%							65.3%	71.6%	71.7%

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DC3 Overberg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	1											
Water:		Not applicable										
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2							0			0	0
Other water supply (at least min.service level)								0			0	0
<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)												
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	6											
Other												
Total revenue cost of free services provided (total social package)												

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

Description	Ref	Budget Year 2014/15										Budget Year +	Budget Year +
		Original	Prior	Accum.	Multi-year	Unfore.	Est. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
	A	A1	B	C	D	E	F	G	H	I	J	K	
REVENUE ITEMS													
Proposed rates													
Total Property Rates													
Less Revenue Forgone													
Net Property Rates													
Service charges - electricity revenue													
Total Service charges - electricity revenue													
Less Revenue Forgone													
Net Service charges - electricity revenue													
Service charges - water revenue													
Total Service charges - water revenue													
Less Revenue Forgone													
Net Service charges - water revenue													
Service charges - sanitation revenue													
Total Service charges - sanitation revenue													
Less Revenue Forgone													
Net Service charges - sanitation revenue													
Service charges - refuse revenue													
Total refuse removal revenue													
Total landfill revenue													
Less Revenue Forgone													
Net Service charges - refuse revenue													
Other Revenue By Source													
Fuel levy													
Adapted Claims													
Reversal of debt impairment													
Other revenue													
Total Other Revenue													
	3	412	438					520	530	958	2 253	229	
	1	412	438					920	930	958	2 253	928	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		48 008	48 238										
Pension and LIF Contributions		7 792	7 857										
Medical Aid Contributions		3 657	3 673										
Overtime		1 398	1 231										
Performance Bonus													
Motor Vehicle Allowance		3 435	3 715										
Cellphone Allowance													
Housing Allowance		325	308										
Other benefits and allowances		6 718	6 692										
Payments in lieu of leave		787	737										
Long Service awards		702	701										
Post-retirement benefit obligations		5 257	5 271										
sub-total	4	77 889	78 041							5 571	5 708	5 843	
Less: Employees costs capitalised to PPE		14 472	14 600							(88)	(85)	89 331	
Total Employee related costs	1	63 417	63 441							5 483	5 623	5 934	
Contributions recognised - capital													
LIF contributions by contract													
Total Contributions recognised - capital													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		1 957	1 952										
Lease amortisation													
Capital asset impairment													
Depreciation relating from revaluation of PPE													
Total Depreciation & asset impairment	1	1 957	1 952							1 952	1 919	1 977	
Bulk purchases													
Electricity													
Water													
Total bulk purchases	1												
Contracted services													
Landfill site operational & maintenance			42										
sub-total	1		42							461	461	450	
Allocations to organs of state:													
Electricity													
Water													
Sanitation													
Other													
Total contracted services			42							461	461	450	
Other Expenditure By Type													
Collection costs													
Contributions to other provisions													
Consultant fees		809	703										
Audit fees		2 263	2 268										
General expenses		3 465	3 498										
Repairs and maintenance		18 145	20 399										
Collection costs													
Agency fees													
Bank Charges		68	63										
Blades		418	409										
Burning Fuel		385	385										
Cleaning materials		104	104										
Departmental Charges													
Equipment rental		20											
EPWP Incentive													
Fuel Cost		8 029	7 354										
Insurance		507	501										
Legal Cost		249	248										
Marketing cost													
Membership Fees		500	500										
Municipal services		4 178	4 121										
Oil		146	159										
Pensioners													
Printing and stationery		358	342										
Professional Fees		27	27										
Projects own funding			1										
Safety clothes		375	434										
Security services		5	5										
Shelters & protection programmes													
Sundry Chopper		500	500										
Telephone		1 078	1 058										
Tourism projects		50	50										
Training		405	415										
Travel and subsistence		309	450										
Types		1 307	1 052										
Youth development													
Economic Development													
Operating Grant expenditure		1 644	2 515										
Capital Management													
Attitudinal Levies			307										
Total Other Expenditure	3,5	45 276	54 918							1 792	1 792	56 711	
	1	45 276	54 918							1 792	1 792	58 952	
												60 413	

SB

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

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	4	5	capital	Unavoid.	Govt	9	10	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Call investment deposits												
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors												
Consumer debtors		584	1 537	-	-	-	1 121	1 121	2 658	2 658	2 658	2 658
Less: provision for debt impairment		144	486	-	-	-	330	330	816	816	816	816
Total Consumer debtors	1	440	1 051	-	-	-	791	791	1 842	1 842	1 842	1 842
Debt impairment provision												
Balance at the beginning of the year		144	486	-	-	-	330	330	816	816	816	816
Contributions to the provision		-	-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		144	486	-	-	-	330	330	816	816	816	816
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		63 172	62 506	-	-	-	967	967	63 473	65 279	67 267	67 267
Leases recognised as PPE		1 337	1 337	-	-	-	(336)	(336)	1 001	1 001	1 001	1 001
Less: Accumulated depreciation		23 724	23 855	-	-	-	687	687	24 542	26 461	28 038	28 038
Property, plant & equipment	1	40 785	39 988	-	-	-	(66)	1 318	39 932	39 819	40 230	40 230
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		812	522	-	-	-	-	-	522	452	208	208
Total Current liabilities - Borrowing		812	522	-	-	-	-	-	522	452	208	208
Trade and other payables												
Creditors		1 099	2 269	-	-	-	1	1	2 270	2 497	2 997	2 997
Unspent conditional grants and receipts		1 594	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	2 693	2 269	-	-	-	1	1	2 270	2 497	2 997	2 997
Non current liabilities - Borrowing												
Borrowing		634	634	-	-	-	-	-	634	473	297	297
Finance leases (including PPP asset element)		32	324	-	-	-	-	-	324	32	-	-
Total Non current liabilities - Borrowing	3	666	957	-	-	-	-	-	957	505	297	297
Provisions - non current												
Retirement benefits		55 276	57 701	-	-	-	(3 046)	(3 046)	54 655	58 353	61 951	61 951
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		7 824	7 211	-	-	-	628	628	7 839	7 839	7 839	7 839
Other		5 266	5 567	-	-	-	(5 567)	(5 567)	-	-	-	-
Total Provisions - non current		68 366	70 479	-	-	-	(7 985)	(7 985)	62 493	66 192	69 790	69 790
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		(24 760)	(23 425)	-	-	-	(267)	(267)	(23 692)	(26 432)	(26 328)	(26 328)
Surplus/Deficit		(3 045)	(2 585)	-	-	-	(156)	(156)	(2 741)	104	1 858	1 858
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		(381)	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	(28 186)	(26 010)	-	-	-	(422)	(422)	(26 432)	(26 328)	(24 470)	(24 470)
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(28 186)	(26 010)	-	-	-	(422)	(422)	(26 432)	(26 328)	(24 470)	(24 470)
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		-	-	-	-	-	-	-	-	-	-	-
2010 World Cup		-	-	-	-	-	-	-	-	-	-	-

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

Description	Unit of measurement	Budget Year 2014/15										Budget Year 1 2015/16	Budget Year 2 2016/17
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavold. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	
Municipal Manager:													
Council Expenditure													
Council meetings	No of meetings held	4	0	0	0	0	0	0	0	0	4	4	4
Section 80 committee meetings	No of meetings held	4	0	0	0	0	0	0	0	0	4	4	4
Strategic Session	No of strategic sessions	1	0	0	0	0	0	0	0	0	1	1	1
Councillors training initiatives	No of initiative	3	0	0	0	0	0	0	0	0	3	3	3
Executive Services (Municipal Manager)													
Temporary Job creation - EPWP - Work opportunities	No. of work opportunities	140	0	0	0	0	0	0	0	0	140	140	140
Filling of Director Community position	By June 2015	1	0	0	0	0	0	0	0	0	1	0	0
People with EE targets in three highest levels employed	No. of people	0	0	0	0	0	0	0	0	2	2	2	2
% of capital budget spend	% spent	0	0	0	0	0	0	0	0	98	98	98	98
Donations													
Management Support (Communication, Risk)													
Annual review of Communication Policy	Review	1	0	0	0	0	0	0	0	0	1	1	1
Annual Review Communication Strategy	Review	1	0	0	0	0	0	0	0	0	1	1	1
Annual Review Language Policy	Review	2	0	0	0	0	0	0	0	0	2	2	2
Report on communication activities	No of reports	4	0	0	0	0	0	0	0	0	4	4	4
Newsletter	No of newsletters	0	0	0	0	0	0	0	0	2	2	2	2
Risk Management meetings	No of meetings	0	0	0	0	0	0	0	0	2	2	2	2
Audit													
Performance & Audit Committee meetings	No of meetings held	4	0	0	0	0	0	0	0	0	4	4	4
Develop RBAP	Number of RBAP plans	1	0	0	0	0	0	0	0	0	1	1	1
Audit Top Layer SDBIP	Number of audits	4	0	0	0	0	0	0	0	0	4	4	4
Execution of audit project to RBAP	Number of projects	12	0	0	0	0	0	0	0	0	12	12	12
Management Services:													
Record Management													
Human Resources													
EE Committee meetings	No. of meetings	4	0	0	0	0	0	0	0	0	4	4	4
ILF meetings	No of meetings	12	0	0	0	0	0	0	0	0	12	12	12
OHS meetings	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
Training Committee meetings	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
Appoint EPWP for HR	No beneficiary appointed	1	0	0	0	0	0	0	0	-1	0	0	0
% of staff trained as per WSP	% of trained staff	0	0	0	0	0	0	0	0	80	80	80	80
Supply Chain Management													
Finance Inc. Exp & IT													
Performance Management													
Prepare and adoption of Top Layer SDBIP	28 days after budget	1	0	0	0	0	0	0	0	0	1	1	1
Administration													
Manage Personnel Telephone accounts	No of months managed	12	0	0	0	0	0	0	0	0	12	12	12
Coordinate Council meetings	No of meetings co-ordinated	4	0	0	0	0	0	0	0	0	4	4	4
Mayor & Council meetings	No of meetings held	20	0	0	0	0	0	0	0	0	20	24	24
Property Services													
Financial Administration													
Service Debtors	% outstanding	0	0	0	0	0	0	0	0	15	15	15	15
Debt Coverage	% outstanding	0	0	0	0	0	0	0	0	30	30	30	30
Compile Longterm Financial Plan	No of days	0	0	0	0	0	0	0	0	14	14	14	14
Poste fill in DTO	No of posts	0	0	0	0	0	0	0	0	2	2	2	2
Comply Infrastructure Replacement Policy	By March 2015	0	0	0	0	0	0	0	0	1	1	1	1
IDP/LED													
District IDP Managers' Forum	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
District IDP steering Committee meetings	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
District IDP Rep/PPCOM Forum	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
Table IDP review Time Schedule	By August 2014	1	0	0	0	0	0	0	0	0	1	1	1
Table Draft IDP Review	By March 2015	1	0	0	0	0	0	0	0	0	1	1	1
Table Final IDP Review	By May 2015	1	0	0	0	0	0	0	0	0	1	1	1
Develop LED/Tourism initiative	By June 2015	1	0	0	0	0	0	0	0	0	1	1	1
Appoint EPWP Data Capture	appointed	0	0	0	0	0	0	0	0	0	0	1	0
Community Services:													
Public Safety - Fire & Disaster													
District Fire Working Group meetings	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
District Management Advisory Forum meetings	No of meetings	4	0	0	0	0	0	0	0	0	4	4	4
Table revised Disaster Management Plan	By June 2015	1	0	0	0	0	0	0	0	0	1	4	4
Table revised Disaster Management Framework	By June 2015	1	0	0	0	0	0	0	0	0	1	4	4
Quarterly Disaster Management programme/initiative	No of programme/initiatives conducted	1	0	0	0	0	0	0	0	0	1	1	1
Review Festive and Fire Season Readiness Plan	By 1 December 2014	1	0	0	0	0	0	0	0	0	1	1	1
Appoint EPWP beneficiaries for fire fighting	No beneficiaries appointed	0	0	0	0	0	0	0	0	0	0	1	1
Environment Protection - Municipal													
Municipal Health By Law	Promulgated By Law	1	0	0	0	0	0	0	0	0	1	1	1
Air Quality Control By Law	Promulgated By Law	1	0	0	0	0	0	0	0	0	1	1	1
Community education project	No of projects	1	0	0	0	0	0	0	0	0	1	1	1
Training Staff	No of staff trained	17	0	0	0	0	0	0	0	0	17	17	17
Monitoring Domestic drinking water	No of samples	350	0	0	0	0	0	0	0	0	300	360	360
Monitoring of food	No of samples	300	0	0	0	0	0	0	0	0	300	300	300
Monitoring Generators of medical waste sites	No of inspections	150	0	0	0	0	0	0	0	0	150	150	150
Surveillance of premises at informal settlements	No of inspections	118	0	0	0	0	0	0	0	0	118	118	118
Deposit of the dead - Monitoring funeral undertaker	No of inspections	72	0	0	0	0	0	0	0	0	72	72	72
Appoint EPWP beneficiary	appointed	1	0	0	0	0	0	0	0	0	1	1	1
Human Development													
Roads													
Re-gravel roads	Km re-gravelled	37	0	0	0	0	0	0	0	0	37	37	37
Upgrading of road to permanent surface	Km upgraded	4	0	0	0	0	0	0	0	0	4	4	4
Blading of roads	Km bladed	6 000	0	0	0	0	0	0	0	0	6 000	6 000	6 000
Submit Annual Road Budget Plan to DTPW	By March 2015	1	0	0	0	0	0	0	0	0	1	1	1
Solid Waste													
Resorts													
Report on reservations vs complaints received	No of reports	4	0	0	0	0	0	0	0	0	4	4	4
Offices	No of reports	4	0	0	0	0	0	0	0	0	4	4	4
Table of Access Control Policy	By June 2015	1	0	0	0	0	0	0	0	0	1	1	1
Develop website for Die Dam Resort	By June 2015	1	0	0	0	0	0	0	0	0	1	1	1
Appoint EPWP beneficiaries for resorts	appointed	1	0	0	0	0	0	0	0	0	1	1	1
Environmental Management													
DIGD meetings	No of meetings	5	0	0	0	0	0	0	0	0	5	5	5
Programme	By June 2015	1	0	0	0	0	0	0	0	0	1	1	1
per Letaba Agreement - Solid waste Landfill site	Bi-annually monitoring	2	0	0	0	0	0	0	0	0	2	2	2
Appoint EPWP beneficiaries	appointed	1	0	0	0	0	0	0	0	0	1	1	1

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

Description of financial Indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Budget 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	N/A	N/A
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.0%	2.5%	1.4%	0.8%	0.8%	0.8%	0.4%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	25.0%	40.9%	42.2%	83.1%	124.0%	69.9%	63.2%	75.9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	25.0%	40.9%	39.7%	393.1%	290.9%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	7.8%	0.0%	11.8%	0.3	1.1	0.4	0.4	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	100.7%	105.7%	92.1%	100.0%	0.0%	104.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	2.3%	2.2%	2.8%	2.1%	0.9%	1.5%	1.3%	1.3%
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		675.9%	-186.8%	98.8%	74.6%	57.5%	49.8%	37.5%	32.9%
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)	53.0%	50.7%	53.0%	55.7%	51.6%	50.6%	50.3%	51.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	16.2%	15.8%	15.5%	15.9%	21.5%	21.2%	21.0%	20.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.3%	3.8%	3.7%	1.9%	1.7%	1.7%	1.5%	1.2%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	987.1%	1086.8%	775.7%	3467.6%	3525.6%	3586.1%	8938.3%	9210.4%
. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	1.8%	2.1%	2.1%	0.4%	0.9%	1.5%	1.3%	1.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.1%	-4.6%	-4.6%	0.0	0.0	0.0	0.1	0.1

DC3 Overberg - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	December 2011	2012/13	2013/14	Current Year 2014/15	Original Budget	Adjusted Budget
Demographics		Not applicable								
Population										
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 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)	13									
< R2 050 per household per month	2									
Insert description										
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	3									
Formal										
Informal										
Total number of households	4									
Dwellings provided by municipality										
Dwellings provided by province/s	5									
Dwellings provided by private sector										
Total new housing dwellings	6									
Economic										
Inflation/deflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property /outservice charges										
Rental of facilities & equipment										
Interest - external investments										
Interest - debtors										
Revenue from agency services										

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

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Budgeted Outcome	Original Budget 2014/15	Prior Adjusted	Adjusted Budget 2014/15	Budget Year + 1 2015/16	Budget Year + 2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	1 430	(1 968)	3 270	3 609	3 945	4 555	6 652	9 118
Cash + investments at the yr end less applications - R'000	2	18(1)b	(1 962)	(3 749)	2 564	3 363	14 981	3 739	5 755	8 131
Cash year end/monthly employee/supplier payments	3	18(1)b	(0)	(0)	0	0	0	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(15 656)	(6 891)	(3 443)	(3 045)	(2 585)	(2 741)	104	1 858
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	7.5%	-51.8%	-6.0%	-76.2%	0.0%	-76.2%	-1.1%	-39.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	96.5%	100.1%	100.0%	96.5%	104.1%	94.2%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	22.0%	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	100.0%	84.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	97.0%	102.4%		101.0%	0.0%	103.6%	100.2%	100.3%
Current consumer debtors % change - incr(decr)	11	18(1)a	-53.4%	-0.5%	0.0%	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)	35.4%	41.9%	80.2%	44.2%	62.9%	62.8%	68.4%	70.3%
Asset renewal % of capital budget	14	20(1)(vi)	50.0%	50.0%	46.5%	37.2%	22.0%	66.7%	72.5%	29.9%

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

Description	Ref	Budget Year 2014/15							Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Multi-year capital	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		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		53 637	53 637	-	-	80	80	53 717	59 553	61 384
Local Government Equitable Share		50 397	15 505	-	-	-	-	15 505	19 426	19 873
Finance Management	3	1 250	1 250	-	-	-	-	1 250	1 250	1 300
Municipal Systems Improvement		934	934	-	-	-	-	934	966	1 019
EPWP Incentive		1 056	1 056	-	-	-	-	1 056	-	-
RSC Levy Replacement		-	34 892	-	-	-	-	34 892	35 757	36 765
Rural Roads Asset Management		-	-	-	-	-	-	-	2 154	2 427
Municipal Disaster Recovery Grant		-	-	-	-	80	80	80	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		41 786	50 506	-	-	1 827	1 827	52 333	53 091	56 680
PT - PAWK		40 861	48 657	-	-	-	-	48 657	52 811	56 360
Seta		265	265	-	-	-	-	265	280	300
Financial Management Grant		200	-	-	-	-	-	-	-	-
Management Support (MFIP)		-	694	-	-	-	-	694	-	-
Risk Assessment		-	334	-	-	-	-	334	-	-
Compliance Model		-	43	-	-	-	-	43	-	-
Coastal Management Plan	4	410	410	-	-	374	374	784	-	-
Municipal Capacity Building Grant		-	-	-	-	500	500	500	-	-
Municipal Performance Management Grant		-	-	-	-	50	50	50	-	-
Operational Support Grant		-	-	-	-	66	66	66	-	-
Financial Management Support Grant		-	-	-	-	910	910	910	-	-
Greenest Municipality		-	-	-	-	30	30	30	-	-
CDW Grant		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Human Rights Program		-	53	-	-	(53)	(53)	-	-	-
Tourism Projects		50	50	-	-	(50)	(50)	-	-	-
Local Economic Development	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	95 423	104 143	-	-	1 907	1 907	106 050	112 644	118 044
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
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		95 423	104 143	-	-	1 907	1 907	106 050	112 644	118 044

DC3 Overberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2014/15						Budget Year +	Budget Year +	
		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	1 2015/16	2 2016/17
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:		53 637	53 637	-	-	80	80	53 717	59 553	61 384
Local Government Equitable Share		50 397	15 505	-	-	-	-	15 505	19 426	19 873
Finance Management		1 250	1 250	-	-	-	-	1 250	1 250	1 300
Municipal Systems Improvement		934	934	-	-	-	-	934	966	1 019
EPWP Incentive		1 056	1 056	-	-	-	-	1 056	-	-
RSC Levy Replacement		-	34 892	-	-	-	-	34 892	35 757	36 765
Rural Roads Asset Management		-	-	-	-	-	-	-	2 154	2 427
Municipal Disaster Recovery Grant		-	-	-	-	80	80	80	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		41 786	50 506	-	-	1 827	1 827	52 333	53 091	56 660
PT - PAWK		40 861	48 657	-	-	-	-	48 657	52 811	56 360
Seta		265	265	-	-	-	-	265	280	300
Financial Management Grant		200	-	-	-	-	-	-	-	-
Management Support (MFIP)		-	694	-	-	-	-	694	-	-
Risk Assessment		-	334	-	-	-	-	334	-	-
Compliance Model		-	43	-	-	-	-	43	-	-
Coastal Management Plan		410	410	-	-	374	374	784	-	-
Municipal Capacity Building Grant		-	-	-	-	500	500	500	-	-
Municipal Performance Management Grant		-	-	-	-	50	50	50	-	-
Greenest Municipality		-	-	-	-	30	30	30	-	-
Operational Support Grant		-	-	-	-	66	66	66	-	-
Financial Management Support Grant		-	-	-	-	910	910	910	-	-
CDW Grant		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Human Rights Program		-	53	-	-	(53)	(53)	-	-	-
Tourism Projects		50	50	-	-	(50)	(50)	-	-	-
Local Economic Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		95 423	104 143	-	-	1 907	1 907	106 050	112 644	118 044
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		95 423	104 143	-	-	1 907	1 907	106 050	112 644	118 044

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

Description	Ref	Budget Year 2014/15						Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Grants paid back to NT		-	-	-	-	-	-	-	-
Current year receipts		53 637	53 637	-	-	80	80	53 717	59 553
Conditions met - transferred to revenue		53 637	53 637	-	-	80	80	53 717	59 553
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		41 786	50 506	-	-	1 827	1 827	52 333	53 091
Conditions met - transferred to revenue		41 786	50 506	-	-	1 827	1 827	52 333	53 091
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 operating transfers and grants revenue		95 423	104 143	-	-	1 907	1 907	106 050	112 644
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
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		95 423	104 143	-	-	1 907	1 907	106 050	112 644
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2014/15											Budget Year +	Budget Year +		
													2015/16	2016/17		
		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								
R thousands																
<u>Transfers to other municipalities</u>	1	Not applicable														
[insert description]																
[insert description]																
[insert description]																
TOTAL ALLOCATIONS TO MUNICIPALITIES:																
<u>Transfers to Entities/Other External Mechanisms</u>	2															
[insert description]																
[insert description]																
[insert description]																
TOTAL ALLOCATIONS TO ENTITIES/EMs'																
<u>Transfers to other Organs of State</u>	3															
[insert description]																
[insert description]																
[insert description]																
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:																
<u>Grants to other Organisations</u>	4															
[insert description]																
[insert description]																
[insert description]																
TOTAL GRANTS TO OTHER ORGANISATIONS:																
TOTAL TRANSFERS/GRANTS	5															

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

Summary of remuneration	Ref	Budget Year 2014/15										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		3 261	3 261					37	37	3 298	1.1%	
Pension and UIF Contributions		141	141					6	6	146	4.0%	
Medical Aid Contributions												
Motor Vehicle Allowance		1 397	1 397					(1)	(1)	1 396	0.0%	
Cellphone Allowance		238	237					0	0	238	0.1%	
Housing Allowances												
Other benefits and allowances												
Sub Total - Councillors		5 038	5 038					42	42	5 078	0.8%	
% Increase			0									
Senior Managers of the Municipality												
Basic Salaries and Wages		2 494	2 494					(387)	(387)	2 107	-15.5%	
Pension and UIF Contributions		99	99					(95)	(95)	4	-96.4%	
Medical Aid Contributions		32	32					(32)	(32)			
Overtime												
Performance Bonus												
Motor Vehicle Allowance		286	290					(123)	(123)	167	-42.5%	
Cellphone Allowance		19										
Housing Allowances		5	5					0	0	5	-1.7%	
Other benefits and allowances		40	101					(89)	(89)	12	-88.0%	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations		34										
Sub Total - Senior Managers of Municipality		3 009	3 021					(728)	(728)	2 295	-24.0%	
% Increase			0									
Other Municipal Staff												
Basic Salaries and Wages		45 480	45 672					264	264	42 586	-6.8%	
Pension and UIF Contributions		7 736	7 758					22	22	7 543	-1.5%	
Medical Aid Contributions		3 025	3 041					16	16	3 100	1.9%	
Overtime		1 388	1 231					(157)	(157)	1 231	0.0%	
Performance Bonus												
Motor Vehicle Allowance		3 205	3 425					219	219	2 070	-39.6%	
Cellphone Allowance		(19)						19	19			
Housing Allowances		220	203					(17)	(17)	184	-9.4%	
Other benefits and allowances		6 720	6 632					(214)	(214)	6 737	1.6%	
Payments in lieu of leave		800	787					(82)	(82)	787	-0.1%	
Long service awards		702	701					(1)	(1)	701	0.0%	
Post-retirement benefit obligations		5 623	5 571					(52)	(52)	5 571	0.0%	
Sub Total - Other Municipal Staff		74 880	75 021					16	16	79 609	-5.9%	
% Increase												
Total Parent Municipality		82 925	83 077					(667)	(667)	77 981	-8.1%	
Board Members of Entities												
Basic Salaries and Wages												
Pension and UIF 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												
Sub Total - Board Members of Entities												
% Increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and UIF 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												
Sub Total - Senior Managers of Entities												
% Increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and UIF 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												
Sub Total - Other Staff of Entities												
% Increase												
Total Municipal Entities												
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		82 925	83 077					(667)	(667)	77 981	-8.1%	
% Increase												
TOTAL MANAGERS AND STAFF		77 889	78 042					(709)	(709)	72 903	-6.0%	

DC3 Overberg - Supporting Table SB15 Adjustments Budget - monthly cas

Ref	Monthly cash flows	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year + 1 2015/16	Budget Year + 2 2016/17	
		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
	Cash Receipts by Source																
	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue	1	1	1	5	1	1	1	1	1	1	2	17	18	18	18	18
	Service charges - refuse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - other	42	38	44	49	55	91	85	29	73	30	70	631	692	634	434	434
	Rental of facilities and equipment	1 248	785	1 312	1 416	809	983	799	522	1 305	597	914	11 162	11 814	11 806	11 806	11 806
	Interest earned - external investments	54	159	179	136	149	46	46	71	49	36	38	1 000	1 000	1 000	1 000	1 000
	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Loans and permits	4	19	7	0	18	0	0	0	0	0	0	0	0	0	0	0
	Agency services	-	-	1 537	384	384	384	384	384	110	384	659	4 611	5 844	5 844	5 844	5 844
	Transfer receipts - operational	30 977	-	-	11 492	-	21 264	2 792	4 678	16 293	2 792	12 892	105 940	112 844	112 844	112 844	112 844
	Other revenue	714	26	23	58	41	108	108	108	95	108	121	1 655	2 253	2 253	2 253	2 253
	Cash Receipts by Source	33 040	1 026	1 565	14 732	1 457	22 878	4 216	5 793	17 927	3 949	14 865	125 063	134 092	134 092	134 092	134 092
	Other Cash Flows by Source																
	Transfers receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	697	-	697	3 100	3 100	3 100	3 100
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	33 040	1 026	1 565	14 732	1 457	22 878	4 216	5 793	17 927	4 646	14 865	125 766	137 192	137 192	137 192	143 339
	Cash Payments by Type																
	Employee related costs	5 021	4 251	4 314	5 463	4 684	4 656	4 656	4 656	4 430	4 656	4 882	50 323	61 561	61 561	61 561	61 561
	Remuneration of councillors	375	415	389	412	402	439	439	439	439	439	439	5 078	5 322	5 322	5 322	5 322
	Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest paid	-	10	5	3	7	17	17	17	17	17	16	145	86	86	86	86
	Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services	-	-	25	11	23	63	63	63	62	63	65	503	1 800	1 800	1 800	1 800
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	1 944	4 512	4 079	8 371	7 048	4 454	4 052	809	2 798	4 309	9 908	56 803	58 854	58 854	58 854	58 854
	Cash Payments by Type	7 339	9 188	8 822	14 260	12 164	9 629	9 237	5 985	7 748	9 465	15 480	118 803	127 761	127 761	127 761	132 444
	Other Cash Flows/Payments by Type																
	Capital assets	-	-	-	-	73	43	250	14	875	135	250	1 639	1 806	1 806	1 806	1 806
	Repayment of borrowing	-	-	46	25	37	364	39	28	26	26	216	831	438	438	193	193
	Other Cash Flows/Payments	274	261	286	213	251	265	206	266	206	206	205	2 797	5 070	5 070	5 070	5 070
	Total Cash Payments by Type	7 613	9 449	9 154	14 498	12 515	10 301	9 733	6 231	8 854	9 967	15 882	124 069	135 095	135 095	140 873	140 873
	NET INCREASE/DECREASE IN CASH HELD	25 427	(8 423)	(7 588)	234	(11 078)	12 577	(5 517)	(437)	9 072	(5 205)	(1 218)	1 697	2 097	2 097	2 465	2 465
	Cash/cash equivalents at the month/year beginning:	2 858	28 285	19 862	12 274	12 507	1 429	14 066	8 489	8 052	17 125	11 918	2 858	4 555	4 555	6 652	6 652
	Cash/cash equivalents at the month/year end:	28 285	19 862	12 274	12 507	1 429	14 066	8 489	8 052	17 125	11 918	4 555	4 555	6 652	6 652	9 118	9 118

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

Ref	Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year + 1 2015/16	Budget Year + 2 2016/17	
		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
	Capital Expenditure - Standard																
	<i>Governance and administration</i>																
	Executive and council	-	-	-	-	45	33	-	14	143	112	-	-	346	208	1 133	
	Budget and treasury office	-	-	-	-	-	-	-	-	30	-	-	-	30	20	15	
	Corporate services	-	-	-	-	45	15	-	10	70	56	-	-	196	137	1 083	
	<i>Community and public safety</i>																
	Community and social services	-	-	-	-	28	10	250	-	696	23	-	-	120	51	35	
	Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	1 257	1 550	845	
	Public safety	-	-	-	-	28	10	-	-	-	23	-	-	-	-	-	
	Housing	-	-	-	-	-	-	250	-	696	-	-	-	61	100	495	
	Health	-	-	-	-	-	-	-	-	-	-	-	-	1 196	1 450	350	
	<i>Economic and environmental services</i>																
	Planning and development	-	-	-	-	-	-	-	-	36	-	-	-	36	48	10	
	Road transport	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	
	Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trading services	-	-	-	-	-	-	-	-	36	-	-	-	36	35	10	
	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Capital Expenditure - Standard	-	-	-	-	73	43	250	14	875	135	-	-	1 639	1 806	1 988	

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

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. 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												
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community												
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
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												
General vehicles		482	1 137	-	-	-	-	(556)	(556)	581	497	1 393
Specialised vehicles	18	-	696	-	-	-	-	(446)	(446)	250	250	100
Plant & equipment		6	250	-	-	-	-	(247)	(247)	3	-	180
Computers - hardware/equipment		140	130	-	-	-	-	145	145	275	183	1 079
Furniture and other office equipment		336	61	-	-	-	-	(8)	(8)	54	84	54
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												
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	482	1 137	-	-	-	-	(556)	(556)	581	497	1 393
Specialised vehicles												
Refuse	18	-	696	-	-	-	-	(446)	(446)	250	250	100
Fire		-	696	-	-	-	-	(446)	(446)	250	250	100
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	1 2015/16	2 2016/17
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure													
Infrastructure - Road transport													
Roads, Pavements & Bridges													
Storm water													
Infrastructure - Electricity													
Generation													
Transmission & Reticulation													
Street Lighting													
Infrastructure - Water													
Dams & Reservoirs													
Water purification													
Reticulation													
Infrastructure - Sanitation													
Reticulation													
Sewerage purification													
Infrastructure - Other													
Refuse													
Transportation													
Gas													
Other													
Community		35											
Parks & gardens													
Fields & stadia													
Swimming pools													
Community halls													
Libraries													
Recreational facilities		35											
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		250	320					738	738	1 058	1 309	595	
General vehicles													
Specialised vehicles	18	250	250					696	696	946	1 200	250	
Plant & equipment			25					51	51	76	75	310	
Computers - hardware/equipment			10							10	10	10	
Furniture and other office equipment			35					(9)	(9)	26	24	25	
Abattoirs													
Machinery													
Land and Buildings													
Community 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 Capital Expenditure on renewal of existing assets to be adjusted	1	285	320					738	738	1 058	1 309	595	
Specialised vehicles	18	250	250					696	696	946	1 200	250	
Refuse													
Fire		250	250					696	696	946	1 200	250	
Conservancy													
Ambulances													

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

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	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												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		13 646	22 349	-	-	-	-	0	0	22 349	23 733	24 917
Infrastructure - Road transport		13 646	22 349	-	-	-	-	0	0	22 349	23 733	24 917
Roads, Pavements & Bridges		13 646	22 349	-	-	-	-	0	0	22 349	23 733	24 917
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
unity		337	337	-	-	-	-	0	0	337	358	380
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		8	8	-	-	-	-	(0)	(0)	8	8	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		329	329	-	-	-	-	0	0	329	350	380
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		4 162	3 713	-	-	-	-	100	100	3 812	4 695	4 580
General vehicles		3 352	1 963	-	-	-	-	0	0	1 963	2 597	2 719
Specialised vehicles	18	-	880	-	-	-	-	-	-	880	950	950
Int & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		266	288	-	-	-	-	100	100	387	589	371
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		524	562	-	-	-	-	-	-	582	559	540
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		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	18 145	26 399	-	-	-	-	100	100	26 499	28 786	29 877
Specialised vehicles	18	-	880	-	-	-	-	-	-	880	950	950
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	880	-	-	-	-	-	-	880	950	950
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2014/15									Budget Year +	Budget Year +
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Na. 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												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		774	729	-	-	-	-	0	0	729	731	482
Infrastructure - Road transport		158	113	-	-	-	-	-	-	113	114	51
Roads, Pavements & Bridges		158	113	-	-	-	-	-	-	113	114	51
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		30	30	-	-	-	-	(0)	(0)	30	30	25
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		17	17	-	-	-	-	0	0	17	17	17
Street Lighting		13	13	-	-	-	-	(0)	(0)	13	13	8
Infrastructure - Water		181	181	-	-	-	-	(0)	(0)	181	181	131
Dams & Reservoirs		32	32	-	-	-	-	0	0	32	32	32
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		149	149	-	-	-	-	(0)	(0)	149	149	99
Infrastructure - Sanitation		159	159	-	-	-	-	0	0	159	159	129
Reticulation		129	129	-	-	-	-	0	0	129	129	99
Sewerage purification		30	30	-	-	-	-	-	-	30	30	30
Infrastructure - Other		247	246	-	-	-	-	-	-	246	247	147
Refuse		245	245	-	-	-	-	-	-	245	246	145
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	1	1	-	-	-	-	-	-	1	1	1
Community		58	58	-	-	-	-	(0)	(0)	58	58	58
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		3	3	-	-	-	-	(0)	(0)	3	3	3
Fire, safety & emergency		10	10	-	-	-	-	(0)	(0)	10	10	10
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		44	44	-	-	-	-	-	-	44	44	44
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 117	1 117	-	-	-	-	0	0	1 117	1 083	990
General vehicles		241	241	-	-	-	-	-	-	241	204	194
Specialised vehicles	18	114	114	-	-	-	-	0	0	114	114	114
Plant & equipment		141	141	-	-	-	-	-	-	141	142	122
Computers - hardware/equipment		142	142	-	-	-	-	-	-	142	142	142
Furniture and other office equipment		322	322	-	-	-	-	-	-	322	323	291
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		37	37	-	-	-	-	-	-	37	37	37
Other Buildings		118	118	-	-	-	-	-	-	118	118	88
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
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 (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	1 997	1 952	-	-	-	-	0	0	1 952	1 919	1 577
Specialised vehicles	18	114	114	-	-	-	-	0	0	114	114	114
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		114	114	-	-	-	-	0	0	114	114	114
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

AD

DC3 Overberg - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2014/15									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	8 E	9 F	10 G	11 H	1 2015/16	2 2016/17
R thousands												
Revenue By Municipal Entity		Not applicable										
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	-	-	-	-	-	-	-	-	-	-	-

SA