

Theewaterskloof Municipality

Adjustment Budget

2010/2011 to 2012/2013

25 January 2011

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1 Part 1 – Adjustment Budget

1.1 Mayor' report

In accordance with section 28 of the Municipal Finance Management Act, No 56 of 2003 (MFMA) a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

- (i) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- (ii) To authorise the utilisation of projected savings in one vote towards spending under another vote.
- (iii) To authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the Council.
- (iv) To correct any errors in the annual budget.

In line with the MFMA, the 2010/11 approved Budget has now been adjusted. The adjustment has been mainly necessitated as a result of the following:

- The need to appropriate additional revenues that became available.
- The need to authorise the spending of unspent funds at the end of the 2009/2010 financial year.
- The need to authorise the utilisation of projected savings in one vote towards spending under another vote.

The Municipal Budget and Reporting Regulations, which were recently promulgated by National Treasury, prescribe new budget reporting formats for municipalities. Accordingly this Municipality's 2010/11 Adjustments budget has been presented in accordance with the new reporting formats.

The Adjustments Budget reaffirms the Municipality's commitment to achieve the service delivery targets and performance indicators as reflected in the approved service delivery and budget implementation plan. The Service Delivery and Budget Implementation Plan (SDBIP) have to be adjusted due to the realignment that has taken place on both the operational and capital expenditure budgets. This will affect service delivery targets and performance targets. The reviewed SDBIP will be submitted for the approval of the Executive Mayor.

The capital expenditure budget has been realigned. Due to various reasons some projects could not be completed in the 2010/2011 financial year and funds were allocated to other projects as per paragraph 2.7.

1.2 Budget related resolutions

The Municipal Finance Management Act (MFMA) No 56 of 2003 requires that the municipality table and adopt the budget and budget resolutions. The format of the budget and supporting documentation is prescribed by Municipal Budget and Reporting Regulations

The following resolutions are put before council for tabling and approval:

THAT

1. The adjustments budget for the financial year 2010 – 2011 be approved as contained in the listed Tables B1 – B10 detailed below:

- ❖ **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 Capital Expenditure by Vote, Standard classification and Funding**
- ❖ **Table B6 – Adjustments Budgeted Financial Position**
- ❖ **Table B7 – Adjustments Budgeted Cash Flow**
- ❖ **Table B8 – Cash backed reserves/Accumulated surplus reconciliation**
- ❖ **Table B9 – Asset Management**
- ❖ **Table B10 – Basic service delivery measurement**

2. The SDBIP will be adjusted to reflect the adjustments made in the budget allocation and submitted for subsequent approval by the Executive Mayor.

1.3 Executive summary

Introduction

This MTREF 2010 – 2011 adjustments budget is prepared on a multi-year basis, in line with the MFMA Municipal Budget and Reporting Regulations.

Income and Expenditure

After adjustments the Income Budget increase from R314 367 000 to R322 595 000. The Expenditure Budget increase from R277 118 000 to R282 064 000. The table below depicts the changes in the budget by source and by type, with explanations for the adjustments.

| Description | Budget Year 2010/11 | | Variance | Explanation for Adjustments |
|--|------------------------|--------------------|--------------|--|
| | Original Budget | Adjusted Budget | | |
| | R thousands | | | |
| Revenue By Source | | | | |
| Property rates | 44 400 | 41 000 | (3 400) | Supplementary Valuation less than anticipated |
| Service charges - electricity revenue | 48 254 | 48 204 | (50) | Minor changes to anticipated income |
| Service charges - water revenue | 35 552 | 35 835 | 283 | Income more than anticipated |
| Service charges - sanitation revenue | 17 195 | 17 651 | 456 | Income more than anticipated |
| Service charges - refuse revenue | 18 215 | 18 290 | 75 | Increase in availability fees |
| Service charges - other | 1 493 | 1 506 | 13 | Minor changes to anticipated income |
| Rental of facilities and equipment | 1 850 | 1 780 | (70) | Minor changes to anticipated income |
| Interest earned - external investments | 2 606 | 1 700 | (906) | Interest on investments drop from ±7.5% to ±5.5% |
| Interest earned - outstanding debtors | 6 600 | 8 000 | 1 400 | Increase in late payments |
| Fines | 5 074 | 4 073 | (1 001) | Traffic Fines less than anticipated |
| Licences and permits | 75 | 75 | - | Not Adjusted |
| Agency services | 1 700 | 1 730 | 30 | Minor changes to anticipated income |
| Transfers recognised - operating | 48 735 | 50 506 | 1 771 | Incorporation of 2009/2010 roll over funds |
| Other revenue | 35 348 | 39 302 | 3 953 | Increase of the following budgets: Gain on the sale of Assets R2 000 000, Insurance Claims R600 000 |
| Transfers recognised - capital | 47 270 | 52 943 | 5 673 | Incorporation of 2009/2010 roll over funds |
| Total Revenue | 314 367 | 322 595 | 8 228 | |
| Expenditure By Type | | | | |
| Employee related costs | 88 911 | 92 132 | 3 221 | Implementation of TASK and increase of overtime |
| Remuneration of councillors | 6 329 | 6 082 | (247) | Budgeted for 7%, 5% approved. |
| Debt impairment | 5 688 | 7 158 | 1 470 | Insufficient provision made |
| Depreciation & asset impairment | 22 136 | 22 136 | - | Not Adjusted |
| Repairs & Maintenance | 18 828 | 16 991 | (1 837) | R1 594 968 transfer to Capital out of income |
| Finance charges | 10 945 | 10 856 | (89) | Interest on loans R1 885 000 less than budgeted (Loans for 2010/2011 not received). Not budgeted for Post retirement Benefits Interest - R1 761 640 |
| Bulk purchases | 35 476 | 34 129 | (1 348) | Expenditure less than anticipated due to the new Water Board and ESKOM tariff structure |
| Contracted services | 13 519 | 14 006 | 486 | Budgeted for SDF R313 000 and Budget for MVS (traffic fines) increase by R350 000 |
| Other expenditure | 75 285 | 78 574 | 3 289 | Increase of the following budgets: Telephone Costs R600 000, Audit Fees R500 000, TASK R1150 000, Long Service Bonus R639 500, Internal Services R1463 477 |
| Total Expenditure | 277 118 | 282 064 | 4 945 | |
| Surplus/(Deficit) | 37 249 | 40 532 | 3 283 | |

Capital expenditure

Capital expenditure has increased from R80 414 280 to R82 043 031 (R1 628 751) due to incorporation of the roll over funds of R33 783 and increase in capital out of income with R1 594 968.

1.4 Adjustment budget tables

- ❖ 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)
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- ❖ Table B5 – Adjustments Capital Expenditure by Vote, Standard classification and Funding
- ❖ Table B 6 – Adjustments Budgeted Financial Position
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- ❖ Table B 8 – Cash backed reserves/Accumulated surplus reconciliation
- ❖ Table B 9 – Asset Management
- ❖ Table B 10 – Basic service delivery measurement

2 Supporting Information

2.1 Adjustment to budget assumptions

The budget assumptions which informed the approved 2009/10 Budget have been maintained.

2.2 Adjustment to budget funding

The sources of funding of the municipality's budget have not changed in the current financial year. As reported the adjustments budget is mainly funded by revenue from services rendered and grant funding as set out in Division of Revenue Act (DORA) and the Provincial Gazette.

2.3 Adjustment to expenditure on allocations and grant programmes

Details relating to this section have been captured above in the section under paragraph 2.8.

2.4 Adjustment to allocations and grants made by the municipality

The municipality has not provided for making any allocations or grants to any institutions.

2.5 Adjustment to councillor allowances and employees benefits

The budgeted amount for employee benefits has been adjusted upwards to accommodate overtime and TASK implementation. Savings have realized from the lower approved percentage increase in councillor remuneration of 5% compared to the original budgeted 7%.

2.6 Adjustment to Service Delivery and Budget implementation Plan (SDBIP)

The Accounting officer will submit for approval by the Executive Mayor revised SDBIP's based on the adjustments being approved.

2.7 Adjustment to capital expenditure

Capital expenditure has increased from R80 414 280 to R82 043 031 (R1 628 751) due to incorporation of the roll over funds of R33 783 and increase in capital out of income with R1 594 968. Due to various reasons the following projects could not be completed in the 2010/2011 financial year and funds were allocated to other projects:

| <u>Project</u> | <u>Budget</u> | <u>Allocated to</u> | <u>Budget</u> |
|-----------------------------|---------------|--------------------------|---------------|
| Load Control System | R424 027 | Goniwe Park Network | R424 027 |
| EB Steam Network | R700 000 | McKaystreet Minisub | R700 000 |
| Waste Water Treatment Plant | R970 000 | Lift Head Office | R200 000 |
| | | Hillside Highmass Lights | R125 000 |
| | | Upgrading Streets | R645 000 |

2.8 Expenditure on allocations and grant programmes

The table below depicts the changes to allocations for the current financial year.

| Government Grants and subsidies - Allocations | Approved Budget | Additional/Deductions 10/11 | Rollover 2010/07/01 | Adjustment 10/11 Budget |
|---|------------------------|------------------------------------|----------------------------|--------------------------------|
| <u>National Allocations</u> | | | | |
| 1. Equitable Share (Indigent) | 43 655 000 | | | 43 655 000 |
| 2. Local Government Financial Management Grant (FMG) | 1 000 000 | | 279 773 | 1 279 773 |
| 3. Municipal System Improvement Grant (MSIG) | 1 200 000 | | | 1 200 000 |
| 4. Municipal Infrastructure Grant (MIG) | 17 940 000 | | 4 905 654 | 22 845 654 |
| 5. National Electrification Programme (NEP) | | | | - |
| 6. Expanded Public Works Programmes | | | 694 600 | 694 600 |
| Sub Total National Grant Allocations | 63 795 000 | - | 5 880 027 | 69 675 027 |
| <u>Provincial Allocations</u> | | | | |
| 1. Integrated Housing and Human Settlement & Dev. Grant | 29 330 000 | | 13 919 | 29 343 919 |
| 2. CDW Operational Support Grant | 225 000 | -50 000 | 321 169 | 496 169 |
| 3. Spatial Planning | | | 30 469 | 30 469 |
| 4. Development of Recreational Facilities (Sportfields) | | | 691 688 | 691 688 |
| 5. Maintenance Of Proclaimed Main Roads | - | | | - |
| 6. Local Government Project Preparations Grant | | | 69 400 | 69 400 |
| 7. Library Service Conditional Grant | 678 000 | | | 678 000 |
| Sub Total Provincial Grant Allocations | 30 233 000 | -50 000 | 1 126 644 | 31 309 644 |
| Total Grant Allocation/Expenditure/Balance | 94 028 000 | -50 000 | 7 006 670 | 100 984 670 |
| <u>Other Unspent Grant Monies</u> | | | | |
| 1. GIS | | | 23 167 | 23 167 |
| 2. LGSETA | | | | - |
| 4. Botrivier Development Policy | | | 38 889 | 38 889 |
| 5. Dennekruin Town Establishment | | | 17 797 | 17 797 |
| 6. Multi-purpose Bus | | | 62 102 | 62 102 |
| Total | - | - | 141 956 | 141 956 |
| Total Grant Allocation/Expenditure/Balance | 94 028 000 | -50 000 | 7 148 626 | 101 126 626 |

2.9 Municipal Manager's quality certification

The quality certification in the format required in the regulations will be signed by the accounting officer on the final Adjustment Budget approved by Council at the end of January 2010.

WC031 Theewaterskloof - Table B1 Adjustments Budget Summary - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | 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 | 44,400 | - | - | - | - | - | (3,400) | (3,400) | 41,000 | 47,952 | 52,747 |
| Service charges | 120,709 | - | - | - | - | - | 777 | 777 | 121,486 | 132,925 | 147,417 |
| Investment revenue | 9,206 | - | - | - | - | - | 494 | 494 | 9,700 | 8,736 | 8,873 |
| Transfers recognised - operational | 48,735 | - | - | - | - | - | 1,771 | 1,771 | 50,506 | 52,694 | 56,815 |
| Other own revenue | 44,048 | - | - | - | - | - | 2,912 | 2,912 | 46,960 | 46,498 | 51,367 |
| Total Revenue (excluding capital transfers and contributions) | 267,097 | | | | | | 2,555 | 2,555 | 269,652 | 288,805 | 317,219 |
| Employee costs | 88,911 | - | - | - | - | - | 3,221 | 3,221 | 92,132 | 97,358 | 106,120 |
| Remuneration of councillors | 6,329 | - | - | - | - | - | (247) | (247) | 6,082 | 6,930 | 7,554 |
| Depreciation & asset impairment | - | - | - | - | - | - | - | - | - | 22,579 | 23,030 |
| Finance charges | 10,945 | - | - | - | - | - | (89) | (89) | 10,856 | 9,623 | 9,623 |
| Materials and bulk purchases | 35,476 | - | - | - | - | - | (1,348) | (1,348) | 34,129 | 42,873 | 52,528 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 113,321 | - | - | - | - | - | 3,409 | 3,409 | 116,729 | 119,009 | 128,619 |
| Total Expenditure | 254,982 | | | | | | 4,946 | 4,946 | 259,928 | 298,372 | 327,475 |
| Surplus/(Deficit) | 12,115 | | | | | | (2,390) | (2,390) | 9,724 | (9,566) | (10,256) |
| Transfers recognised - capital | 47,270 | - | - | - | - | - | 5,673 | 5,673 | 52,943 | 55,553 | 58,715 |
| Contributions recognised - capital & contributed assets | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 59,385 | | | | | | 3,283 | 3,283 | 62,668 | 45,987 | 48,459 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 59,385 | | | | | | 3,283 | 3,283 | 62,668 | 45,987 | 48,459 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 83,052 | 80,414 | | | | | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 |
| Transfers recognised - capital | 47,270 | 52,867 | - | - | - | - | 14 | 14 | 52,881 | 55,553 | 58,715 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 11,209 | 19,642 | - | - | - | - | - | - | 19,642 | 11,000 | 11,500 |
| Internally generated funds | 24,573 | 7,905 | - | - | - | - | 1,615 | 1,615 | 9,520 | 20,000 | 20,560 |
| Total sources of capital funds | 83,052 | 80,414 | | | | | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 |
| Financial position | | | | | | | | | | | |
| Total current assets | 44,770 | - | - | - | - | - | - | - | 44,770 | 47,615 | 49,800 |
| Total non current assets | 403,776 | - | - | - | - | - | - | - | 403,776 | 458,324 | 516,139 |
| Total current liabilities | 52,115 | - | - | - | - | - | - | - | 52,115 | 55,696 | 59,674 |
| Total non current liabilities | 122,235 | - | - | - | - | - | - | - | 122,235 | 129,555 | 137,108 |
| Community wealth/Equity | 274,195 | | | | | | | | 274,195 | 320,687 | 318,735 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 36,623 | - | - | - | - | - | - | - | 36,623 | 21,528 | 21,996 |
| Net cash from (used) investing | (83,052) | - | - | - | - | - | - | - | (83,052) | (86,553) | (90,775) |
| Net cash from (used) financing | 15,807 | - | - | - | - | - | - | - | 15,807 | 11,190 | 11,695 |
| Cash/cash equivalents at the year end | (30,622) | | | | | | | | (30,622) | (84,458) | (141,542) |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 25,700 | - | - | - | - | - | - | - | 25,700 | 27,200 | 28,200 |
| Application of cash and investments | 24,873 | - | - | - | - | - | 16,269 | 16,269 | 41,142 | 44,172 | 47,469 |
| Balance - surplus (shortfall) | 827 | | | | | | (16,269) | (16,269) | (15,442) | (16,972) | (19,269) |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 385,731 | - | - | - | - | - | - | - | 385,731 | 443,314 | 504,139 |
| Depreciation & asset impairment | - | - | - | - | - | - | - | - | - | 22,579 | 23,030 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | 22,762 | - | - | - | - | - | (5,272) | (5,272) | 17,490 | 24,459 | 26,464 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | 15,561 | - | - | - | - | - | - | - | 15,561 | 17,118 | 18,829 |
| Revenue cost of free services provided | 129,394 | - | - | - | - | - | - | - | 129,394 | 142,333 | 156,566 |
| Households below minimum service level | | | | | | | | | | | |
| Water: | 0 | - | - | - | - | - | - | - | 0 | 0 | 0 |
| Sanitation/sewerage: | - | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - | - | - | - | - |
| Refuse: | 9 | - | - | - | - | - | - | - | 9 | 9 | 9 |

WC031 Theewaterskloof - Table B2 Adjustments Budget Financial Performance (standard classification) - 25/01/2011

| Standard Description | Budget Year 2010/11 | | | | | | | | | Budget Year +1 2011/12 | Budget Year +2 2012/13 |
|--|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
| | 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 | | |
| R thousands | | | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | | |
| Governance and administration | 176,462 | - | - | - | - | - | 5,113 | 5,113 | 181,575 | 194,726 | 210,451 |
| Executive and council | 1,503 | - | - | - | - | - | 271 | 271 | 1,774 | 1,593 | 1,670 |
| Budget and treasury office | 157,910 | - | - | - | - | - | 5,878 | 5,878 | 163,788 | 176,614 | 191,259 |
| Corporate services | 17,049 | - | - | - | - | - | (1,036) | (1,036) | 16,013 | 16,520 | 17,522 |
| Community and public safety | 6,688 | - | - | - | - | - | (1,022) | (1,022) | 5,666 | 7,246 | 7,159 |
| Community and social services | 1,114 | - | - | - | - | - | (51) | (51) | 1,063 | 1,182 | 515 |
| Sport and recreation | 122 | - | - | - | - | - | (20) | (20) | 102 | 134 | 148 |
| Public safety | 5,152 | - | - | - | - | - | (951) | (951) | 4,201 | 5,631 | 6,196 |
| Housing | 300 | - | - | - | - | - | - | - | 300 | 300 | 300 |
| Health | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 12,001 | - | - | - | - | - | 2,048 | 2,048 | 14,049 | 11,092 | 12,701 |
| Planning and development | 7,424 | - | - | - | - | - | 2,161 | 2,161 | 9,585 | 6,123 | 7,235 |
| Road transport | 4,577 | - | - | - | - | - | (113) | (113) | 4,464 | 4,969 | 5,466 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | 119,216 | - | - | - | - | - | 2,089 | 2,089 | 121,305 | 131,294 | 145,623 |
| Electricity | 48,254 | - | - | - | - | - | 1,275 | 1,275 | 49,529 | 54,655 | 62,853 |
| Water | 35,552 | - | - | - | - | - | 283 | 283 | 35,835 | 38,396 | 41,468 |
| Waste water management | 17,195 | - | - | - | - | - | 456 | 456 | 17,651 | 18,571 | 20,056 |
| Waste management | 18,215 | - | - | - | - | - | 75 | 75 | 18,290 | 19,672 | 21,246 |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 314,367 | - | - | - | - | - | 8,228 | 8,228 | 322,595 | 344,358 | 375,934 |
| Expenditure - Standard | | | | | | | | | | | |
| Governance and administration | 101,067 | - | - | - | - | - | 5,054 | 5,054 | 106,121 | 106,737 | 114,674 |
| Executive and council | 15,821 | - | - | - | - | - | 196 | 196 | 16,017 | 16,991 | 18,444 |
| Budget and treasury office | 43,269 | - | - | - | - | - | 2,628 | 2,628 | 45,896 | 46,401 | 49,844 |
| Corporate services | 41,978 | - | - | - | - | - | 2,230 | 2,230 | 44,208 | 43,345 | 46,385 |
| Community and public safety | 28,284 | - | - | - | - | - | 503 | 503 | 28,787 | 30,628 | 33,068 |
| Community and social services | 5,356 | - | - | - | - | - | (255) | (255) | 5,100 | 5,831 | 6,329 |
| Sport and recreation | 8,195 | - | - | - | - | - | (31) | (31) | 8,164 | 8,838 | 9,507 |
| Public safety | 9,510 | - | - | - | - | - | 1,238 | 1,238 | 10,749 | 10,313 | 11,146 |
| Housing | 5,223 | - | - | - | - | - | (449) | (449) | 4,774 | 5,645 | 6,086 |
| Health | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 39,838 | - | - | - | - | - | 1,032 | 1,032 | 40,869 | 41,939 | 45,035 |
| Planning and development | 10,564 | - | - | - | - | - | 2,018 | 2,018 | 12,582 | 11,362 | 12,264 |
| Road transport | 29,083 | - | - | - | - | - | (986) | (986) | 28,097 | 30,370 | 32,546 |
| Environmental protection | 190 | - | - | - | - | - | - | - | 190 | 207 | 224 |
| Trading services | 107,929 | - | - | - | - | - | (1,643) | (1,643) | 106,286 | 119,068 | 134,698 |
| Electricity | 43,461 | - | - | - | - | - | (1,744) | (1,744) | 41,717 | 49,830 | 60,014 |
| Water | 28,474 | - | - | - | - | - | 690 | 690 | 29,164 | 30,705 | 33,097 |
| Waste water management | 19,570 | - | - | - | - | - | (1,192) | (1,192) | 18,379 | 20,704 | 22,284 |
| Waste management | 16,424 | - | - | - | - | - | 602 | 602 | 17,026 | 17,829 | 19,303 |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 277,118 | - | - | - | - | - | 4,946 | 4,946 | 282,064 | 298,372 | 327,475 |
| Surplus/ (Deficit) for the year | 37,249 | - | - | - | - | - | 3,283 | 3,283 | 40,532 | 45,987 | 48,459 |

WC031 Theewaterskloof - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/01/2011

| Vote Description <i>(Insert departmental structure etc)</i> | Budget Year 2010/11 | | | | | | | | | | Budget Year | Budget Year |
|--|---------------------|----------------|--------------|-----------|---------|---------------|--------------|----------------|----------------|----------------|----------------|-------------|
| | Original | Prior Adjusted | Accum. Funds | Multiyear | Unfore- | Nat. or Prov. | Other | Total | Adjusted | Adjusted | H | I |
| | Budget | A1 | B | capital | Used: | Govt | Adjusts. | Adjusts. | Budget | Budget | | |
| R thousands | A | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |
| Revenue by Vote | | | | | | | | | | | | |
| Vote 1 - Executive & Council | 12,212 | -- | -- | -- | -- | -- | (900) | (900) | 11,622 | 11,192 | 11,625 | |
| Vote 2 - Finance & Admin | 116,960 | -- | -- | -- | -- | -- | 7 | 7 | 116,967 | 127,581 | 140,111 | |
| Vote 3 - Planning & Development | 7,424 | -- | -- | -- | -- | -- | 2,161 | 2,161 | 9,585 | 6,123 | 7,235 | |
| Vote 4 - Community & Social Services | 1,114 | -- | -- | -- | -- | -- | (51) | (51) | 1,063 | 1,182 | 515 | |
| Vote 5 - Housing | 300 | -- | -- | -- | -- | -- | -- | -- | 300 | 300 | 300 | |
| Vote 6 - Public Safety | 5,152 | -- | -- | -- | -- | -- | (951) | (951) | 4,201 | 5,631 | 6,196 | |
| Vote 7 - Sport & Recreation | 122 | -- | -- | -- | -- | -- | (20) | (20) | 102 | 134 | 148 | |
| Vote 8 - Environmental Protection | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Vote 9 - Waste Management | 18,215 | -- | -- | -- | -- | -- | 75 | 75 | 18,290 | 19,672 | 21,246 | |
| Vote 10 - Waste Water Management | 17,195 | -- | -- | -- | -- | -- | 456 | 456 | 17,651 | 18,571 | 20,056 | |
| Vote 11 - Roads Transport | 4,577 | -- | -- | -- | -- | -- | (113) | (113) | 4,464 | 4,969 | 5,466 | |
| Vote 12 - Water | 36,552 | -- | -- | -- | -- | -- | 263 | 263 | 36,815 | 38,366 | 41,468 | |
| Vote 13 - Electricity | 48,254 | -- | -- | -- | -- | -- | 1,275 | 1,275 | 49,529 | 54,655 | 62,803 | |
| Vote 14 - Other | 47,270 | -- | -- | -- | -- | -- | 5,697 | 5,697 | 52,967 | 55,553 | 58,715 | |
| Vote 15 - Example 15 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Total Revenue by Vote | 314,967 | -- | -- | -- | -- | -- | 8,228 | 831 | 162,150 | 344,958 | 375,934 | |
| Expenditure by Vote | | | | | | | | | | | | |
| Vote 1 - Executive & Council | 40,183 | -- | -- | -- | -- | -- | 511 | 511 | 40,694 | 41,232 | 44,145 | |
| Vote 2 - Finance & Admin | 57,587 | -- | -- | -- | -- | -- | 4,841 | 4,841 | 62,428 | 61,915 | 66,626 | |
| Vote 3 - Planning & Development | 13,481 | -- | -- | -- | -- | -- | 1,718 | 1,718 | 15,199 | 14,551 | 15,736 | |
| Vote 4 - Community & Social Services | 5,358 | -- | -- | -- | -- | -- | (255) | (255) | 5,100 | 5,831 | 6,359 | |
| Vote 5 - Housing | 5,223 | -- | -- | -- | -- | -- | (449) | (449) | 4,774 | 5,645 | 6,086 | |
| Vote 6 - Public Safety | 5,510 | -- | -- | -- | -- | -- | 1,238 | 1,238 | 10,748 | 10,213 | 11,146 | |
| Vote 7 - Sport & Recreation | 8,195 | -- | -- | -- | -- | -- | (31) | (31) | 8,164 | 8,838 | 9,507 | |
| Vote 8 - Environmental Protection | 190 | -- | -- | -- | -- | -- | -- | -- | 190 | 207 | 224 | |
| Vote 9 - Waste Management | 16,424 | -- | -- | -- | -- | -- | 602 | 602 | 17,026 | 17,829 | 19,303 | |
| Vote 10 - Waste Water Management | 19,570 | -- | -- | -- | -- | -- | (1,192) | (1,192) | 18,378 | 20,794 | 22,284 | |
| Vote 11 - Roads Transport | 29,083 | -- | -- | -- | -- | -- | (966) | (966) | 28,097 | 30,370 | 32,549 | |
| Vote 12 - Water | 28,474 | -- | -- | -- | -- | -- | 690 | 690 | 29,164 | 30,705 | 33,097 | |
| Vote 13 - Electricity | 43,461 | -- | -- | -- | -- | -- | (1,744) | (1,744) | 41,717 | 49,830 | 60,014 | |
| Vote 14 - Other | 372 | -- | -- | -- | -- | -- | 2 | 2 | 374 | 401 | 432 | |
| Vote 15 - Example 15 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Total Expenditure by Vote | 277,116 | -- | -- | -- | -- | -- | 4,846 | 6,175 | 164,334 | 288,372 | 327,475 | |
| Surplus / (Deficit) for the year | 37,248 | -- | -- | -- | -- | -- | 3,283 | (7,345) | (2,184) | 45,987 | 48,459 | |

WC031 Theewaterskloof - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | Budget Year +1 2011/12 | Budget Year +2 2012/13 |
|--|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 44,400 | - | - | - | - | - | (3,400) | (3,400) | 41,000 | 47,952 | 52,747 |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 48,254 | - | - | - | - | - | (50) | (50) | 48,204 | 54,655 | 62,853 |
| Service charges - water revenue | 35,552 | - | - | - | - | - | 283 | 283 | 35,835 | 38,396 | 41,468 |
| Service charges - sanitation revenue | 17,195 | - | - | - | - | - | 456 | 456 | 17,651 | 18,571 | 20,056 |
| Service charges - refuse revenue | 18,215 | - | - | - | - | - | 75 | 75 | 18,290 | 19,672 | 21,246 |
| Service charges - other | 1,493 | - | - | - | - | - | 13 | 13 | 1,506 | 1,631 | 1,795 |
| Rental of facilities and equipment | 1,850 | - | - | - | - | - | (70) | (70) | 1,780 | 2,035 | 2,239 |
| Interest earned - external investments | 2,606 | - | - | - | - | - | (906) | (906) | 1,700 | 2,736 | 2,873 |
| Interest earned - outstanding debtors | 6,600 | - | - | - | - | - | 1,400 | 1,400 | 8,000 | 6,000 | 6,000 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 5,074 | - | - | - | - | - | (1,001) | (1,001) | 4,073 | 5,558 | 6,114 |
| Licences and permits | 75 | - | - | - | - | - | - | - | 75 | 83 | 91 |
| Agency services | 1,700 | - | - | - | - | - | 30 | 30 | 1,730 | 1,870 | 2,057 |
| Transfers recognised - operating | 48,735 | - | - | - | - | - | 1,771 | 1,771 | 50,506 | 52,694 | 56,815 |
| Other revenue | 35,348 | - | - | - | - | - | 3,953 | 3,953 | 39,302 | 36,953 | 40,866 |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 267,097 | - | - | - | - | - | 2,555 | 2,555 | 269,652 | 288,805 | 317,219 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 88,911 | - | - | - | - | - | 3,221 | 3,221 | 92,132 | 97,358 | 106,120 |
| Remuneration of councillors | 6,329 | - | - | - | - | - | (247) | (247) | 6,082 | 6,930 | 7,554 |
| Debt impairment | 5,688 | - | - | - | - | - | 1,470 | 1,470 | 7,158 | 6,292 | 6,966 |
| Depreciation & asset impairment | - | - | - | - | - | - | - | - | - | 22,579 | 23,030 |
| Finance charges | 10,945 | - | - | - | - | - | (89) | (89) | 10,856 | 9,623 | 9,623 |
| Bulk purchases | 35,476 | - | - | - | - | - | (1,348) | (1,348) | 34,129 | 42,873 | 52,528 |
| Other materials | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 13,519 | - | - | - | - | - | 486 | 486 | 14,006 | 13,447 | 14,615 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 94,113 | - | - | - | - | - | 1,452 | 1,452 | 95,565 | 99,269 | 107,038 |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 254,982 | - | - | - | - | - | 4,946 | 4,946 | 259,928 | 298,372 | 327,475 |
| Surplus/(Deficit) | 12,115 | - | - | - | - | - | (2,390) | (2,390) | 9,724 | (9,566) | (10,256) |
| Transfers recognised - capital | 47,270 | - | - | - | - | - | 5,673 | 5,673 | 52,943 | 55,553 | 58,715 |
| Contributions | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) before taxation | 59,385 | - | - | - | - | - | 3,283 | 3,283 | 62,668 | 45,987 | 48,459 |
| Taxation | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 59,385 | - | - | - | - | - | 3,283 | 3,283 | 62,668 | 45,987 | 48,459 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 59,385 | - | - | - | - | - | 3,283 | 3,283 | 62,668 | 45,987 | 48,459 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 59,385 | - | - | - | - | - | 3,283 | 3,283 | 62,668 | 45,987 | 48,459 |

WC031 Theewaterskloof - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | Budget Year | Budget Year | |
|--|---------------------|----------------|--------------|------------|----------|---------------|----------------|----------------|---------------|---------------|---------------|--|
| | Original | Prior Adjusted | Accum. Funds | Multi-year | Unfore. | Nat. or Prov. | Other Adjusts. | Total Adjusts. | Adjusted | Adjusted | Adjusted | |
| | Budget | 5 | 6 | 7 | Unavoid. | Govt | 10 | 11 | Budget | Budget | Budget | |
| R thousands | A | A1 | B | C | 8 | 9 | F | G | H | +1 2011/12 | +2 2012/13 | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | | | | | | | | | | | | |
| Vote 1 - Executive & Council | - | 379 | - | - | - | - | 422 | 422 | 800 | 250 | 2,260 | |
| Vote 2 - Finance & Admin | 1,843 | 1,843 | - | - | - | - | 1,618 | 1,618 | 3,461 | - | - | |
| Vote 3 - Planning & Development | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 4 - Community & Social Services | - | - | - | - | - | - | - | - | - | 800 | - | |
| Vote 5 - Housing | 29,330 | 29,330 | - | - | - | - | 14 | 14 | 29,344 | 33,977 | 32,480 | |
| Vote 6 - Public Safety | 10,132 | 0 | - | - | - | - | - | - | 0 | 3,000 | 300 | |
| Vote 7 - Sport & Recreation | - | 692 | - | - | - | - | - | - | 692 | - | - | |
| Vote 8 - Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 9 - Waste Management | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - Waste Water Management | 13,291 | 12,800 | - | - | - | - | (1,236) | (1,236) | 11,564 | 21,576 | 19,100 | |
| Vote 11 - Roads Transport | 5,887 | 12,651 | - | - | - | - | 951 | 951 | 13,602 | - | 5,500 | |
| Vote 12 - Water | 16,591 | 16,717 | - | - | - | - | (140) | (140) | 16,577 | 5,520 | 6,445 | |
| Vote 13 - Electricity | 5,978 | 6,002 | - | - | - | - | - | - | 6,002 | 21,430 | 24,690 | |
| Vote 14 - Other | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - Example 15 | - | - | - | - | - | - | - | - | - | - | - | |
| Capital multi-year expenditure sub-total | 83,052 | 80,414 | - | - | - | - | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 | |
| Single-year expenditure to be adjusted | | | | | | | | | | | | |
| Vote 1 - Executive & Council | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 2 - Finance & Admin | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 3 - Planning & Development | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 4 - Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 5 - Housing | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 6 - Public Safety | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 7 - Sport & Recreation | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 8 - Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 9 - Waste Management | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - Roads Transport | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - Water | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - Electricity | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - Other | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - Example 15 | - | - | - | - | - | - | - | - | - | - | - | |
| Capital single-year expenditure sub-total | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure - Vote | 83,052 | 80,414 | - | - | - | - | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 | |
| Capital Expenditure - Standard | | | | | | | | | | | | |
| Governance and administration | 1,843 | 2,221 | - | - | - | - | 2,040 | 2,040 | 4,261 | 250 | 2,260 | |
| Executive and council | - | - | - | - | - | - | - | - | - | - | - | |
| Budget and treasury office | 1,843 | 1,843 | - | - | - | - | 1,618 | 1,618 | 3,461 | - | - | |
| Corporate services | - | 379 | - | - | - | - | 422 | 422 | 800 | 250 | 2,260 | |
| Community and public safety | 39,462 | 30,022 | - | - | - | - | 14 | 14 | 30,036 | 37,777 | 32,780 | |
| Community and social services | - | - | - | - | - | - | - | - | - | 800 | - | |
| Sport and recreation | - | 692 | - | - | - | - | - | - | 692 | - | - | |
| Public safety | 10,132 | 0 | - | - | - | - | - | - | 0 | 3,000 | 300 | |
| Housing | 29,330 | 29,330 | - | - | - | - | 14 | 14 | 29,344 | 33,977 | 32,480 | |
| Health | - | - | - | - | - | - | - | - | - | - | - | |
| Economic and environmental services | 5,887 | 12,651 | - | - | - | - | 951 | 951 | 13,602 | - | 5,500 | |
| Planning and development | - | - | - | - | - | - | - | - | - | - | - | |
| Road transport | 5,887 | 12,651 | - | - | - | - | 951 | 951 | 13,602 | - | 5,500 | |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - | |
| Trading services | 35,860 | 35,520 | - | - | - | - | (1,376) | (1,376) | 34,144 | 48,526 | 50,235 | |
| Electricity | 5,978 | 6,002 | - | - | - | - | - | - | 6,002 | 21,430 | 24,690 | |
| Water | 16,591 | 16,717 | - | - | - | - | (140) | (140) | 16,577 | 5,520 | 6,445 | |
| Waste water management | 13,291 | 12,800 | - | - | - | - | (1,236) | (1,236) | 11,564 | 21,576 | 19,100 | |
| Waste management | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure - Standard | 83,052 | 80,414 | - | - | - | - | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 | |
| Funded by: | | | | | | | | | | | | |
| National Government | 17,940 | 22,846 | - | - | - | - | - | - | 22,846 | 21,576 | 26,235 | |
| Provincial Government | 29,330 | 29,330 | - | - | - | - | 14 | 14 | 29,344 | 33,977 | 32,480 | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | |
| Other transfers and grants | - | 692 | - | - | - | - | - | - | 692 | - | - | |
| Total Capital transfers recognised | 47,270 | 52,867 | - | - | - | - | 14 | 14 | 52,881 | 55,553 | 58,715 | |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowing | 11,209 | 19,642 | - | - | - | - | - | - | 19,642 | 11,000 | 11,500 | |
| Internally generated funds | 24,573 | 7,905 | - | - | - | - | 1,615 | 1,615 | 9,520 | 20,000 | 20,560 | |
| Total Capital Funding | 83,052 | 80,414 | - | - | - | - | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 | |

WC031 Theewaterskloof - Table B6 Adjustments Budget Financial Position - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | Budget Year +1 2011/12 | Budget Year +2 2012/13 |
|--|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | 4,700 | | | | | | | - | 4,700 | 5,200 | 5,700 |
| Call investment deposits | 21,000 | - | - | - | - | - | - | - | 21,000 | 22,000 | 22,500 |
| Consumer debtors | 16,269 | - | - | - | - | - | - | - | 16,269 | 17,512 | 18,494 |
| Other debtors | 2,700 | | | | | | | - | 2,700 | 2,800 | 3,000 |
| Current portion of long-term receivables | 7 | | | | | | | - | 7 | 4 | 2 |
| Inventory | 94 | | | | | | | - | 94 | 99 | 104 |
| Total current assets | 44,770 | - | - | - | - | - | - | - | 44,770 | 47,615 | 49,800 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | 45 | | | | | | | - | 45 | 10 | - |
| Investments | - | | | | | | | - | - | - | - |
| Investment property | 18,000 | | | | | | | - | 18,000 | 15,000 | 12,000 |
| Investment in Associate | - | | | | | | | - | - | - | - |
| Property, plant and equipment | 384,831 | - | - | - | - | - | - | - | 384,831 | 442,384 | 503,159 |
| Agricultural | - | | | | | | | - | - | - | - |
| Biological | - | | | | | | | - | - | - | - |
| Intangible | 900 | | | | | | | - | 900 | 930 | 980 |
| Other non-current assets | - | | | | | | | - | - | - | - |
| Total non current assets | 403,776 | - | - | - | - | - | - | - | 403,776 | 458,324 | 516,139 |
| TOTAL ASSETS | 448,546 | - | - | - | - | - | - | - | 448,546 | 505,938 | 565,938 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | - | | | | | | | - | - | - | - |
| Borrowing | 6,000 | - | - | - | - | - | - | - | 6,000 | 6,500 | 7,000 |
| Consumer deposits | 3,263 | | | | | | | - | 3,263 | 3,589 | 3,948 |
| Trade and other payables | 41,221 | - | - | - | - | - | - | - | 41,221 | 43,843 | 46,829 |
| Provisions | 1,631 | | | | | | | - | 1,631 | 1,764 | 1,897 |
| Total current liabilities | 52,115 | - | - | - | - | - | - | - | 52,115 | 55,696 | 59,674 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | 99,033 | - | - | - | - | - | - | - | 99,033 | 104,033 | 109,033 |
| Provisions | 23,202 | - | - | - | - | - | - | - | 23,202 | 25,522 | 28,075 |
| Total non current liabilities | 122,235 | - | - | - | - | - | - | - | 122,235 | 129,555 | 137,108 |
| TOTAL LIABILITIES | 174,351 | - | - | - | - | - | - | - | 174,351 | 185,251 | 196,782 |
| NET ASSETS | 274,195 | - | - | - | - | - | - | - | 274,195 | 320,687 | 369,156 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 271,655 | - | - | - | - | - | - | - | 271,655 | 317,642 | 315,185 |
| Reserves | 2,540 | - | - | - | - | - | - | - | 2,540 | 3,045 | 3,550 |
| TOTAL COMMUNITY WEALTH/EQUITY | 274,195 | - | - | - | - | - | - | - | 274,195 | 320,687 | 318,735 |

WC031 Theewaterskloof - Table B7 Adjustments Budget Cash Flows - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | Budget Year +1 2011/12 | Budget Year +2 2012/13 |
|---|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Ratepayers and other | 209,156 | - | - | - | - | - | - | - | 209,156 | 227,375 | 251,531 |
| Government - operating | 48,735 | - | - | - | - | - | - | - | 48,735 | 52,694 | 56,815 |
| Government - capital | 47,270 | - | - | - | - | - | - | - | 47,270 | 55,553 | 58,715 |
| Interest | 9,206 | - | - | - | - | - | - | - | 9,206 | 8,736 | 8,873 |
| Dividends | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | (266,799) | - | - | - | - | - | - | - | (266,799) | (313,207) | (344,316) |
| Finance charges | (10,945) | - | - | - | - | - | - | - | (10,945) | (9,623) | (9,623) |
| Transfers and Grants | - | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 36,623 | - | - | - | - | - | - | - | 36,623 | 21,528 | 21,996 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | (83,052) | - | - | - | - | - | - | - | (83,052) | (86,553) | (90,775) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (83,052) | - | - | - | - | - | - | - | (83,052) | (86,553) | (90,775) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 26,496 | - | - | - | - | - | - | - | 26,496 | 11,000 | 11,500 |
| Increase (decrease) in consumer deposits | 189 | - | - | - | - | - | - | - | 189 | 190 | 195 |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | (10,878) | - | - | - | - | - | - | - | (10,878) | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 15,807 | - | - | - | - | - | - | - | 15,807 | 11,190 | 11,695 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (30,622) | - | - | - | - | - | - | - | (30,622) | (53,835) | (57,084) |
| Cash/cash equivalents at the year begin: | - | - | - | - | - | - | - | - | - | (30,622) | (84,458) |
| Cash/cash equivalents at the year end: | (30,622) | - | - | - | - | - | - | - | (30,622) | (84,458) | (141,542) |

WC031 Theewaterskloof - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | Budget Year +1 2011/12 | Budget Year +2 2012/13 |
|--|---------------------|---------------------------|------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | Original Budget | 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 | A | A1 | B | C | D | E | F | G | H | | |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | (30,622) | - | - | - | - | - | - | - | (30,622) | (84,458) | (141,542) |
| Other current investments > 90 days | 56,322 | - | - | - | - | - | - | - | 56,322 | 111,658 | 169,742 |
| Non current assets - Investments | - | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | 25,700 | - | - | - | - | - | - | - | 25,700 | 27,200 | 28,200 |
| Applications of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | 5,000 | - | - | - | - | - | - | - | 5,000 | 4,000 | 3,000 |
| Unspent borrowing | - | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | - | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 17,333 | - | - | - | - | - | 16,269 | 16,269 | 33,602 | 37,127 | 40,919 |
| Other provisions | - | - | - | - | - | - | - | - | - | - | - |
| Long term investments committed | - | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 2,540 | - | - | - | - | - | - | - | 2,540 | 3,045 | 3,550 |
| Total Applications of cash and investments: | 24,873 | - | - | - | - | - | 16,269 | 16,269 | 41,142 | 44,172 | 47,469 |
| Surplus(shortfall) | 827 | - | - | - | - | - | (16,269) | (16,269) | (15,442) | (16,972) | (19,269) |

WC031 Theewaterskloof - Table B9 Asset Management - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | | Budget Year +1 2011/12 | Budget Year +2 2012/13 |
|--|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-------------------|--------------------|--------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | A | A1 | B | C | D | E | F | G | H | | | |
| R thousands | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| Total New Assets to be adjusted | 83,052 | 80,414 | - | - | - | - | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 | |
| Infrastructure - Road transport | 5,887 | 12,651 | - | - | - | - | 951 | 951 | 13,602 | - | 5,500 | |
| Infrastructure - Electricity | 5,978 | 6,002 | - | - | - | - | - | - | 6,002 | 21,430 | 24,690 | |
| Infrastructure - Water | 16,591 | 16,717 | - | - | - | - | (140) | (140) | 16,577 | 5,520 | 6,445 | |
| Infrastructure - Sanitation | 13,291 | 12,800 | - | - | - | - | (1,236) | (1,236) | 11,564 | 21,576 | 19,100 | |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | 41,747 | 48,171 | - | - | - | - | (425) | (425) | 47,746 | 48,526 | 55,735 | |
| Community | - | 692 | - | - | - | - | - | - | 692 | 800 | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | 29,330 | 29,330 | - | - | - | - | 14 | 14 | 29,344 | 33,977 | 32,480 | |
| Other assets | 11,975 | 2,221 | - | - | - | - | 2,040 | 2,040 | 4,261 | 3,250 | 2,560 | |
| Agricultural Assets | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | - | - | - | - | - | - | - | - | - | - | - | |
| Total Renewal of Existing Assets to be adjusted | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Road transport | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Water | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Sanitation | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | - | - | - | - | - | - | - | - | - | - | - | |
| Community | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | |
| Agricultural Assets | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure to be adjusted | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Road transport | 5,887 | 12,651 | - | - | - | - | 951 | 951 | 13,602 | - | 5,500 | |
| Infrastructure - Electricity | 5,978 | 6,002 | - | - | - | - | - | - | 6,002 | 21,430 | 24,690 | |
| Infrastructure - Water | 16,591 | 16,717 | - | - | - | - | (140) | (140) | 16,577 | 5,520 | 6,445 | |
| Infrastructure - Sanitation | 13,291 | 12,800 | - | - | - | - | (1,236) | (1,236) | 11,564 | 21,576 | 19,100 | |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | 41,747 | 48,171 | - | - | - | - | (425) | (425) | 47,746 | 48,526 | 55,735 | |
| Community | - | 692 | - | - | - | - | - | - | 692 | 800 | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | 29,330 | 29,330 | - | - | - | - | 14 | 14 | 29,344 | 33,977 | 32,480 | |
| Other assets | 11,975 | 2,221 | - | - | - | - | 2,040 | 2,040 | 4,261 | 3,250 | 2,560 | |
| Agricultural Assets | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 83,052 | 80,414 | - | - | - | - | 1,629 | 1,629 | 82,043 | 86,553 | 90,775 | |
| ASSET REGISTER SUMMARY - PPE (WDV) | | | | | | | | | | | | |
| Infrastructure - Road transport | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Water | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Sanitation | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Other | 384,831 | - | - | - | - | - | - | - | 384,831 | 442,384 | 503,159 | |
| Infrastructure | 384,831 | - | - | - | - | - | - | - | 384,831 | 442,384 | 503,159 | |
| Community | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | 900 | - | - | - | - | - | - | - | 900 | 930 | 980 | |
| Agricultural Assets | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 385,731 | - | - | - | - | - | - | - | 385,731 | 443,314 | 504,139 | |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | |
| Depreciation & asset impairment | - | - | - | - | - | - | - | - | - | 22,579 | 23,030 | |
| Repairs and Maintenance by asset class | 22,762 | - | - | - | - | - | (5,272) | (5,272) | 17,490 | 24,459 | 26,464 | |
| Infrastructure - Road transport | 4,730 | - | - | - | - | - | (2,330) | (2,330) | 2,400 | 4,967 | 5,215 | |
| Infrastructure - Electricity | 5,999 | - | - | - | - | - | (1,870) | (1,870) | 4,129 | 6,490 | 7,266 | |
| Infrastructure - Water | 2,650 | - | - | - | - | - | (1,275) | (1,275) | 1,375 | 2,981 | 3,276 | |
| Infrastructure - Sanitation | 980 | - | - | - | - | - | 278 | 278 | 1,258 | 1,029 | 1,080 | |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | 14,359 | - | - | - | - | - | (5,197) | (5,197) | 9,162 | 15,466 | 16,837 | |
| Community | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | 8,403 | - | - | - | - | - | (75) | (75) | 8,329 | 8,992 | 9,626 | |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | 22,762 | - | - | - | - | - | (5,272) | (5,272) | 17,490 | 47,037 | 49,494 | |
| % of capital exp on renewal of assets | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% | |
| Renewal of existing assets as % of deprecn | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% | |
| R&M as a % of PPE | 5.9% | 0.0% | | | | | | | 4.5% | 5.5% | 5.2% | |
| Renewal and R&M as a % of PPE | 5.9% | 0.0% | | | | | | | 4.5% | 5.5% | 5.2% | |

WC031 Theewaterskloof - Table B10 Basic service delivery measurement - 25/01/2011

| Description | Budget Year 2010/11 | | | | | | | | | Budget Year +1 | Budget Year +2 | |
|--|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-------------------|-------------------|--|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | | |
| Household service targets (000) | | | | | | | | | | | | |
| Water: | | | | | | | | | | | | |
| Piped water inside dwelling | 23 | | | | | | | | 23 | 23121 | 23121 | |
| Piped water inside yard (but not in dwelling) | 1 | | | | | | | | 1 | 667 | 667 | |
| Using public tap (at least min.service level) | | | | | | | | | | | | |
| Other water supply (at least min.service level) | | | | | | | | | | | | |
| Minimum Service Level and Above sub-tota | 24 | | | | | | | | 24 | 24 | 24 | |
| Using public tap (< min.service level) | 0 | | | | | | | | 0 | 365 | 365 | |
| Other water supply (< min.service level) | | | | | | | | | | | | |
| No water supply | | | | | | | | | | | | |
| Below Minimum Servic Level sub-tota | 0 | | | | | | | | 0 | 0 | 0 | |
| Total number of households | 24 | | | | | | | | 24 | 24 | 24 | |
| Sanitation/sewerage: | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | 22 | | | | | | | | 22 | 21560 | 21560 | |
| Flush toilet (with septic tank) | 3 | | | | | | | | 3 | 2593 | 2593 | |
| Chemical toilet | | | | | | | | | | | | |
| Pit toilet (ventilated) | | | | | | | | | | | | |
| Other toilet provisions (> min.service level) | | | | | | | | | | | | |
| Minimum Service Level and Above sub-tota | 24 | | | | | | | | 24 | 24 | 24 | |
| Bucket toilet | | | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | | | | | | | | | | | |
| No toilet provisions | | | | | | | | | | | | |
| Below Minimum Servic Level sub-tota | | | | | | | | | | | | |
| Total number of households | 24 | | | | | | | | 24 | 24 | 24 | |
| Energy: | | | | | | | | | | | | |
| Electricity (at least min. service level) | 3 | | | | | | | | 3 | 3 | 3 | |
| Electricity - prepaid (> min.service level) | 3 | | | | | | | | 3 | 3 | 4 | |
| Minimum Service Level and Above sub-tota | 6 | | | | | | | | 6 | 6 | 6 | |
| Electricity (< min.service level) | | | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | | | |
| Other energy sources | | | | | | | | | | | | |
| Below Minimum Servic Level sub-tota | | | | | | | | | | | | |
| Total number of households | 6 | | | | | | | | 6 | 6 | 6 | |
| Refuse: | | | | | | | | | | | | |
| Removed at least once a week (min.service) | 19 | | | | | | | | 19 | 19 | 19 | |
| Minimum Service Level and Above sub-tota | 19 | | | | | | | | 19 | 19 | 19 | |
| Removed less frequently than once a week | 1 | | | | | | | | 1 | 1 | 1 | |
| Using communal refuse dump | 1 | | | | | | | | 1 | 1 | 1 | |
| Using own refuse dump | 7 | | | | | | | | 7 | 7 | 7 | |
| Other rubbish disposal | | | | | | | | | | | | |
| No rubbish disposal | 0 | | | | | | | | 0 | 0 | 0 | |
| Below Minimum Servic Level sub-tota | 9 | | | | | | | | 9 | 9 | 9 | |
| Total number of households | 29 | | | | | | | | 29 | 29 | 29 | |
| Households receiving Free Basic Service | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 8 | | | | | | | | 8 | 8 | 8 | |
| Sanitation (free minimum level service) | 8 | | | | | | | | 8 | 8 | 8 | |
| Electricity/other energy (50kwh per household per month) | 8 | | | | | | | | 8 | 8 | 8 | |
| Refuse (removed at least once a week) | 8 | | | | | | | | 8 | 8 | 8 | |
| Cost of Free Basic Services provided (R'000) | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 2,633,400 | | | | | | | | 2,633 | 2,896,740 | 3,186,414 | |
| Sanitation (free sanitation service) | 4,171,488 | | | | | | | | 4,171 | 4,588,637 | 5,047,500 | |
| Electricity/other energy (50kwh per household per month) | 3,572,304 | | | | | | | | 3,572 | 3,929,534 | 4,322,488 | |
| Refuse (removed once a week) | 5,184,264 | | | | | | | | 5,184 | 5,702,690 | 6,272,959 | |
| Total cost of FBS provided (minimum social package) | 15,561,456 | | | | | | | | 15,561 | 17,117,602 | 18,829,362 | |
| Highest level of free service provided | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | 50,000 | | | | | | | | 50 | 50,000 | 50,000 | |
| Water (kilolitres per household per month) | 6 | | | | | | | | 0 | 6 | 6 | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | | | |
| Sanitation (Rand per household per month) | 77 | | | | | | | | 0 | 85 | 93 | |
| Electricity (kw per household per month) | 50 | | | | | | | | 0 | 50 | 50 | |
| Refuse (average litres per week) | | | | | | | | | | | | |
| Revenue cost of free services provided (R'000) | | | | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | 110,200 | | | | | | | | | 110,200 | 133,342 | |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | | | | |
| Water | 3,028 | | | | | | | | 3,028 | 3,331 | 3,664 | |
| Sanitation | 4,797 | | | | | | | | 4,797 | 5,277 | 5,805 | |
| Electricity/other energy | 4,108 | | | | | | | | 4,108 | 4,519 | 4,971 | |
| Refuse | 5,962 | | | | | | | | 5,962 | 6,558 | 7,214 | |
| Municipal Housing - rental rebates | 1,298 | | | | | | | | 1,298 | 1,428 | 1,570 | |
| Housing - top structure subsidies | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Total revenue cost of free services provided (total soc | 129,394 | | | | | | | | 129,394 | 142,333 | 156,566 | |