

OVERBERG DISTRICT MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2013/2014 TO 2015/2016



ANNUAL BUDGET OF
OVERBERG DISTRICT
MUNICIPALITY

2013/14 TO 2015/16

**MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

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Abbreviations and Acronyms

AMR	Automated Meter Reading	LED	Local Economic Development
ASGISA	Accelerated and Shared Growth Initiative	MBRR	Municipal Budget Reporting Regulations
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
MM	Municipal Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		
ℓ	litre		

Part 1 – Annual Budget

1.1 Mayor's Report

It is with great relief and great pride in this institution that I present the budget for the MTREF period 2013/14 to 2015/16 here today. In spite of minimal increases in the Equitable Share we still managed to prepare a budget that is cash backed. Furthermore we managed to significantly improve the cash flow situation of the municipality during the current financial year. Although huge effort has been put into the budget preparation there is still areas of concern that need to be addressed. The main problem that we encounter is still the absence of an own revenue source for district municipalities. We as municipality hardly have any way to improve our own revenue position. As we all know there is movement from National Government to revise the equitable share formula, but unfortunately the equitable share replacing the former RSC levies is not part of this operation. In spite of all the negatives surrounding us it is pleasing to be in a position that our budget for the MTREF period 2013/14 to 2015/16 complies with all the requirements set by the National Treasury.

When the budget for the previous financial year was tabled for the first time during March 2012 we budgeted for a shortfall of more than R19m. The budget that is tabled here today is not only cash backed, we also managed to wipe out the cash shortfall encountered at the end of the previous financial year. This in itself is a huge achievement and the position over the MTREF period constantly improves. We must however not even think that we are now out of financial difficulties. The financial position of the municipality is still very concerning and the rendering of basic core services are still under enormous pressure. Nowhere in this budget is any provision for the appointment of additional staff members for the fire brigade or the municipal health section.

Furthermore the operational expenditure was cut as far as possible. To stay within this budget will require serious financial management and discipline. I do believe however with the correct guidance and the correct attitude from councilors as well as staff members that we will be able to survive. If we can carry on like this and work together I think that we can be proud of ourselves.

The equitable share over the MTREF period grows very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. The section replacing the RSC levies still only increases by 3% per year for the first 2 years and by only 2.5% for the final year of this MTREF period. The new calculation of the equitable share formula means that some extra funds have been allocated to this municipality. The total increase in equitable share over the MTREF period amounts to 6.17% from 2012/13 to 2013/14, 8.59% from 2013/14 to 2014/15 and 9.83% from 2014/15 to 2015/16. This percentage increases is not enough and will never be enough to ensure the financial sustainability of this municipality.

The only other alternative if the equitable share is not enough is to find a sustainable and reliable source of own revenue for district municipalities. To this date no such revenue source could be developed or implemented. We did however implement a fee for municipal health and fire brigade services to local municipalities for the approval of building plans. Although this is not a huge amount of money it is a start to enable us to improve our own revenue sources.

If we look at the projection for the current financial year as well as the budget for the next three financial years it is obvious that although there is a constant increase in cash flow there still is not enough available resources to ensure the future financial sustainability of the municipality. The results are as follows:

DETAILS	ADJUSTMENT BUDGET 2012/13	BUDGET 2013/14	BUDGET 2014/15	BUDGET 2015/16
BUDGETED SURPLUS/(DEFICIT)	(746 840)	(3 869 110)	(91 590)	1 553 030
LESS: NON-CASH ITEMS				
Debt Impairment	(3 400 000)	300 000	300 000	300 000
Depreciation & asset impairment	2 670 940	2 501 360	2 554 790	2 588 310
Impairments		-	-	-
Actuarial losses	610 000	610 140	658 950	711 670
Fair Value Loss		-	-	-
Increase provision post ret health care	5 013 200	5 383 880	5 814 600	6 279 740
Increase prov long service awards	523 310	716 900	770 890	832 570
Increase prov long service awards		-	-	-
Loss/(Gain) on disposal of PPE				
Stock write-offs	980			
Contribution tipsite rehabilitation	655 020	708 830	767 500	831 440
Dividends in specie				
Other				
	5 326 610	6 352 000	10 775 140	13 096 760
Redemption - external borrow ings	(660 080)	(723 070)	(455 290)	(146 320)
Redemption - financial leases	(883 230)	(1 071 360)	(1 250 900)	(1 304 900)
Redemption - Karw yderskraal			(2 101 990)	(2 284 460)
Long service awards payable	(400 000)	(400 000)	(400 000)	(400 000)
Post-retirement health benefits payable	(2 600 000)	(2 860 000)	(3 146 000)	(3 460 600)
Increase debtors (die Dam & Uilkraal)]	(150 000)	(150 000)	(150 000)	(150 000)
Unspent grants utilized	(237 000)	(1 050 000)	(350 000)	(50 000)
NET CASH FLOW - POSITIVE/(NEGATIVE)	396 300	97 570	2 920 960	5 300 480

From the table it is obvious that there is a constant growth in the cash flow position of the municipality. There is however certain areas of serious concern that need to be addressed. Unfortunately the equitable share that we receive does not allow us to address all these areas. The main areas of concern are:

- The limited staff and equipment for the rendering of core functions. Especially the fire brigade and municipal health functions are under heavy pressure to deliver core functions at an acceptable level. Not only are they under staffed by about 50%, the equipment and vehicles of the fire brigade is old and outdated and are not in a satisfactory condition;
- The provision for repairs and maintenance is way below the norm. This may have a serious impact on the useful life of municipal assets. Unfortunately there is no possibility of additional provision at this stage;

- The IT equipment of the municipality is old and outdated and will have to be upgraded in the near future;
- The EPWP allocation to municipalities has only been promulgated to the 2013/14 financial year. It is uncertain if this means that it will be discontinued or if there will be further allocations. This will have a huge negative impact on the municipality, especially on the fire brigade services as several EPWP recruits are used for this service. This will also have a negative impact on the resorts.

The employee related costs is growing year on year. The following table illustrates the percentages of employee related costs compared to total operational expenditure:

PERSONEL COSTS TO TOTAL EXPENDITURE

DETAILS	AUDITED OUTCOME 2011/12	ORIGINAL BUDGET 2012/13	ADJUSTMENT BUDGET 2012/13	BUDGET 2013/14	BUDGET 2014/15	BUDGET 2015/16
Employee related costs	50 864 216.52	52 102 620.00	50 740 300.00	54 967 900.00	59 965 930.00	64 246 940.00
Total Expenditure	107 198 940.95	103 076 885.00	106 610 610.00	112 034 170.00	121 426 200.00	128 183 680.00
% OF Employee Related Costs	47.45%	50.55%	47.59%	49.06%	49.38%	50.12%

In this budget provision was made for some essential additional staff members such as a LED/Social Development official, an additional Internal Auditor, an official in the Budget and Treasury Office and a combined post for salaries and reporting. The appointment of a Director: Community and Technical Services had to be postponed until the 2014/15 financial year. The position of Risk Manager could unfortunately not be funded for the MTREF period.

District municipalities are almost entirely dependent on the grants they receive to fund their expenditure. The following table is a clear illustration of the dependency of the municipality on government grants.

LEVEL OF RELIANCE ON GOVERNMENT GRANTS

DETAILS	AUDITED OUTCOME 2011/12	ORIGINAL BUDGET 2012/13	ADJUSTMENT BUDGET 2012/13	BUDGET 2013/14	BUDGET 2014/15	BUDGET 2015/16
Government Grants	81 539 618.01	77 820 120.00	88 448 950.00	91 288 580.00	96 551 070.00	103 518 350.00
Total Revenue	100 303 351.50	105 034 504.00	105 863 770.00	108 165 060.00	121 334 610.00	129 736 710.00
% of Government Grants	81.29%	74.09%	83.55%	84.40%	79.57%	79.79%

As can be seen from the above table government grants represent by far the biggest part of total revenue. It is also a fact that there are no significant other sources of revenue for district municipalities except for those district municipalities that operate water or sanitation schemes on behalf of the local municipalities within their area. It is therefore of utmost importance for us to keep expenditure levels within our anticipated revenue.

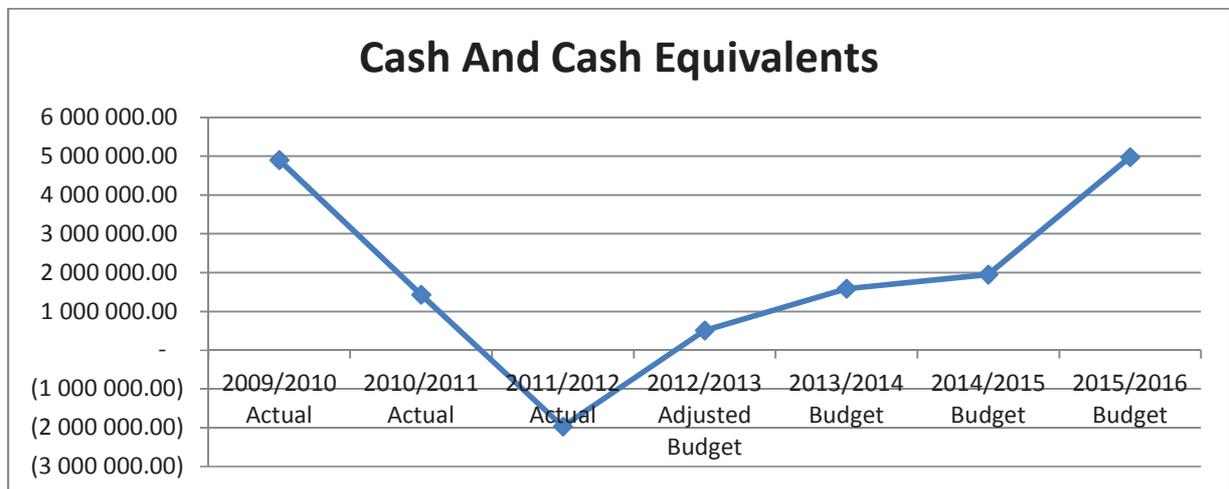
Furthermore the capital expenditure budgeted for, except for the landfill site at Karwyderskraal, will have to be funded from own revenue as the municipality is unable to get external loans from financial institutions, because of the doubtful financial position of the municipality. During the past couple of financial years capital expenditure had to be limited to the absolute minimum. Fortunately the cash flow situation has improved to the extent that we can at least make provision for some capital expenditure over the MTREF period. As mentioned above this is not huge amounts, but at least it is a positive step in the right direction.

Proposed capital expenditure for the MTREF period are as follows:

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Capital Expenditure - Standard	3	3 697	520	328	14 938	1 794	1 470	1 470	17 692	2 142	2 200
Funded by:											
Borrowing	6	-	-	-	8 500	940	940	940	15 300	-	-
Internally generated funds		3 697	520	328	6 438	854	530	530	2 392	2 142	2 200
Total Capital Funding	7	3 697	520	328	14 938	1 794	1 470	1 470	17 692	2 142	2 200

Although there is a significant improvement in the cash flow position of the municipality we still experience the results of some poor financial management during the past couple of financial years. This will have a hampering effect on the performing of core functions for the near future. In this budget for the MTREF period expenditure had to be cut to the bare minimum to stay within our limited resources if revenue. One of the highlights we already achieved during the current financial year is that we not only managed to stay within the budget for the current financial year we also managed to eradicate the shortfall experienced during the previous financial year. The situation however remain that there are no reserves available to cover unforeseen emergencies of incidents. The delivering of core functions and services are still under huge pressure. It will however take a long time to recover from the accumulated deficit that the current Council inherited. If, however we could find additional sources of revenue the situation could improve significantly over a much shorter period. This is essential to deliver quality services to the community.

The net cash and cash equivalents for the MTREF period are as follows:



It is quite obvious that the net cash position has reached a turning point and that there is a positive movement towards the end of the MTREF period.

I do believe that with strong and dedicated financial management and discipline we will be able to improve the financial position of the municipality to make it sustainable and capable of delivering its core function at an acceptable level.

Recommendation

The Council of Overberg District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The annual budget of the municipality for the financial year 2013/14 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 7 on page 15;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 8 on page 16;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 9 on page 17; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 10 on page 18.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 11 on page 19;
 - 1.2.2. Budgeted Cash Flows as contained in Table 12 on page 21;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 13 on page 23. Council notes the projected cash shortfall for the entire MTREF;
 - 1.2.4. Asset management as contained in Table 14 on page 24.
2. The Council of Overberg District Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013 the tariffs for all services, as set out in Annexure B.

1.2 Executive Summary

Introduction

The municipality made good progress in recent years with regards to the budgeting procedures and ensuring that budgets are prepared in line with GRAP and National Treasury Budget Regulations.

National Treasury's MFMA Circular No. 66 was mainly used to guide the compilation of the 2013/14 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- The ongoing difficulties in the national and local economy;
- The need to prioritise projects and expenditure within the financial means of the municipality.
- The continued increases in the cost to provide services. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects; and
- Availability of affordable capital/borrowing.

The financial sustainability of the municipality is currently in serious doubt and urgent intervention from other role players within provincial and national government is needed to ensure that Overberg District Municipality remains a going concern.

Vote Structure

A vote is 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 included in the budget documentation is shown in the table below.

Vote name	Vote holder	Sub-vote name	Sub-vote holder	Dept #
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services		2002
		Grants and Donations		2003
		Management Support		2004
		Internal Audit	Manager: Internal Audit Services	2006
Management Services	Director: Management Services	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administration Officer	2011
		Buildings		2012
		Financial Services	Chief Financial Officer	2013
		Planning services	Manager: IDP/LED	2016
		Grants ex National Government	Chief Financial Officer	2018
		Grants ex Provincial Government	Chief Financial Officer	2019
		Finance Mangement Grant	Chief Financial Officer	2021
		Community and Technical Services	Director: Community and Technical Services	Fire Brigade
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		

1.3 Operating Revenue Framework

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Tariff increases should be affordable and should generally not exceed inflation as measured by the CPI. This however presents a great challenge to the municipality that is in need of higher than CPI adjustments in order to raise internal revenue sources. However, higher than CPI adjustments becomes counter-productive, as it only increases the risk of non-payment by users.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

Consolidated Overview of the 2013/14 MTREF

R thousand	Adjustments Budget 2012/13	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Operating Revenue	113 397	108 165	121 335	129 737
Total Operating Expenditure	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year	(747)	(3 869)	(1)	1 651
Total Capital Expenditure	1 794	17 692	2 142	2 200

There is a steady increase in operating revenue over the MTREF period. The net result is that the final year of the MTREF period realizes a surplus.

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

Table 1 Summary of revenue classified by main revenue source

Description	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source								
Property rates	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–
Service charges - other	3 995	4 169	1 787	1 000	–	–	6 619	6 923
Rental of facilities and equipment	201	340	385	424	509	510	534	565
Interest earned - external investments	9 825	10 492	10 537	14 189	11 404	11 285	12 217	13 088
Interest earned - outstanding debtors	1 333	523	338	300	500	500	500	500
Dividends received	1	2	3	2	4	4	4	5
Fines	4	2	178	44	–	–	–	–
Licences and permits	–	1	–	–	–	–	–	–
Agency services	5	9	10	10	32	35	35	35
Transfers recognised - operational	3 101	3 727	3 404	4 139	3 626	3 959	4 271	4 485
Other revenue	–	–	–	–	–	–	–	–
Gains on disposal of PPE	1 155	895	2 127	668	4 083	583	603	618
Total Revenue (excluding capital transfers and contributions)	19 620	20 161	18 768	20 776	20 157	16 876	24 784	26 218

Table 2 Summary of revenue classified by municipal vote

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1								
Vote 1 - Municipal Manager		1 240	1 486	1 680	7 219	4 286	3 959	4 271	4 485
Vote 2 - Management services		42 679	46 569	49 996	50 897	51 532	52 302	54 339	59 108
Vote 3 - Community and Technical services		48 927	54 122	52 036	51 057	57 580	51 905	62 725	66 144
Total Revenue by Vote	2	92 846	102 178	103 711	109 173	113 397	108 165	121 335	129 737

1.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 66;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Limitation on tariff increases.

The following table is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

Table 3 Summary of operating expenditure by standard classification item

Description	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure By Type								
Employee related costs	46 816	52 207	50 864	52 103	50 747	54 968	59 875	64 149
Remuneration of councillors	3 250	3 754	4 205	4 580	4 105	4 740	4 977	5 226
Debt impairment	–	3 302	653	565	–	300	300	300
Depreciation & asset impairment	3 023	2 690	2 704	2 650	2 728	2 558	2 612	2 645
Finance charges	2 604	1 620	1 131	1 546	1 451	1 263	2 111	1 780
Contracted services	1 137	1 463	774	800	282	400	2 400	2 640
Transfers and grants	367	311	12	–	–	–	–	–
Other expenditure	45 443	52 487	47 831	44 971	54 830	47 805	49 060	51 346
Loss on disposal of PPE	725	–	2 429	–	–	–	–	–
Total Expenditure	103 365	117 834	110 603	107 216	114 144	112 034	121 335	128 086

The budgeted allocation for employee related costs for the 2013/14 financial year totals R54.968 million, which equals 49.48 per cent of the total operating expenditure. These

percentages increase to 49.38 and 50.12 per cent in the 2 outer years of the MTREF period respectively. The proposed salary increase for the 2 outer years of the MTREF is 8.00% for both years.

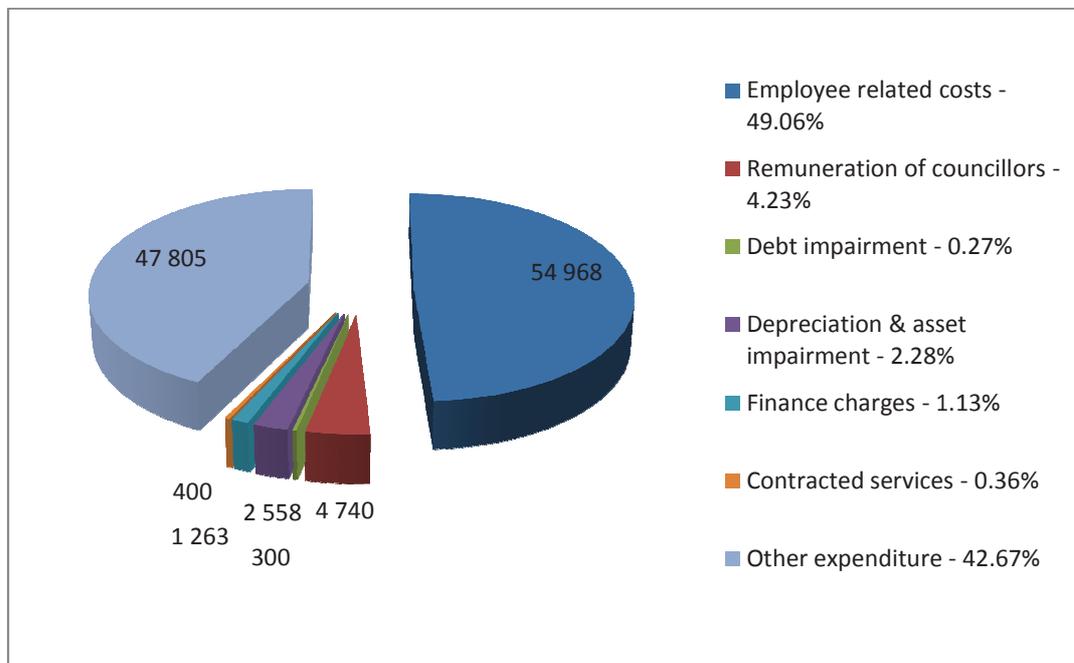
The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality’s budget.

National Treasury is introducing a new Chart of Accounts and additional expenditure line-items in the budget. One of these line-items is “Other materials”. Other materials comprise of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. This group of expenditure has been identified in order to measure sustainability of the Municipality’s infrastructure. The municipality’s financial systems are, however, not yet ready to implement this change and will be addressed in future budgets.

Other expenditure comprises of various line items relating to the daily operations of the municipality, with the roads function contribution the bulk of the expenditure.

The following table gives a breakdown of the main expenditure categories for the 2013/14 financial year.

Figure 1 Main operational expenditure categories for the 2013/14 financial year



1.4.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2013/14 budget and MTREF allocates a large portion (approximately 14%) of its operating budget to repairs and maintenance.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 4 Repairs and maintenance per asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	10 256	10 710	10 464	9 827	17 482	11 414	11 080	11 638
Infrastructure - Road transport	10 200	10 701	10 464	9 822	17 478	11 409	11 073	11 631
Infrastructure - Other	56	9	1	5	4	5	7	7
Community	504	432	312	468	291	285	310	331
Swimming pools	25	63	14	30	16	5	5	5
Recreational facilities	480	370	298	438	275	280	305	326
Other assets	5 544	4 767	5 248	5 390	4 201	5 342	5 806	6 141
General vehicles	4 021	3 602	4 405	4 362	3 457	4 667	5 079	5 366
Furniture and other office equipment	804	551	331	566	297	292	317	339
Civic Land and Buildings	719	614	512	463	448	383	410	436
Total Repairs and Maintenance Expenditure	16 305	15 909	16 024	15 685	21 974	17 040	17 196	18 110
R&M as a % of PPE	36.9%	37.3%	44.7%	31.3%	62.8%	47.5%	51.1%	58.2%
R&M as % Operating Expenditure	15.8%	13.5%	14.5%	14.6%	19.3%	15.1%	14.6%	14.5%

1.5 Capital expenditure

The capital budget below is an indication of what is affordable at this stage and does not necessarily reflect what is required to deliver services of high quality.

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 5 2013/14 Medium-term capital budget per vote

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1								
Capital expenditure - Vote									
Multi-year expenditure to be appropriated	2								
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 2 - Management services		-	-	-	-	-	-	-	-
Vote 3 - Community and Technical services		-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2								
Vote 1 - Municipal Manager		-	-	-	-	-	150	-	-
Vote 2 - Management services		-	246	76	309	271	2 103	107	100
Vote 3 - Community and Technical services		3 697	273	252	14 630	1 523	15 440	2 035	2 100
Capital single-year expenditure sub-total		3 697	520	328	14 938	1 794	17 692	2 142	2 200
Total Capital Expenditure - Vote		3 697	520	328	14 938	1 794	17 692	2 142	2 200

1.6 Annual Budget Tables - Parent Municipality

The following sections present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/14 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 6 MBRR Table A1 - Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Financial Performance									
Service charges	4 195	4 510	2 172	1 424	509	509	510	7 153	7 489
Investment revenue	1 333	523	338	300	500	500	500	500	500
Transfers recognised - operational	73 226	82 017	84 943	81 959	92 582	92 582	91 289	96 551	103 518
Other own revenue	14 091	15 128	16 259	25 490	19 806	19 806	15 866	17 130	18 230
Total Revenue (excluding capital transfers and contributions)	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Employee costs	46 816	52 207	50 864	52 103	50 747	50 747	54 968	59 875	64 149
Remuneration of councillors	3 250	3 754	4 205	4 580	4 105	4 105	4 740	4 977	5 226
Depreciation & asset impairment	3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 612	2 645
Finance charges	2 604	1 620	1 131	1 546	1 451	1 451	1 263	2 111	1 780
Transfers and grants	367	311	12	-	-	-	-	-	-
Other expenditure	47 304	57 252	51 686	46 336	55 112	55 112	48 505	51 760	54 286
Total Expenditure	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651
Capital expenditure & funds sources									
Capital expenditure	3 697	520	328	14 938	1 794	1 470	17 692	2 142	2 200
Borrowing	-	-	-	8 500	940	940	15 300	-	-
Internally generated funds	3 697	520	328	6 438	854	530	2 392	2 142	2 200
Total sources of capital funds	3 697	520	328	14 938	1 794	1 470	17 692	2 142	2 200
Financial position									
Total current assets	10 781	4 547	5 737	3 440	6 505	7 548	5 650	5 866	8 742
Total non current assets	47 174	45 133	38 217	62 434	37 283	36 240	51 373	50 903	50 458
Total current liabilities	17 550	18 221	14 074	19 945	11 121	11 121	13 373	13 310	12 528
Total non current liabilities	45 789	52 498	57 810	88 347	61 344	61 344	76 197	76 006	77 568
Community wealth/Equity	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
Cash flows									
Net cash from (used) operating	(5 164)	(52)	(1 517)	1 358	3 663	3 663	2 438	6 316	8 962
Net cash from (used) investing	(3 696)	(520)	(328)	(8 500)	(559)	485	(15 913)	(2 142)	(2 200)
Net cash from (used) financing	(1 364)	(2 899)	(1 553)	7 152	(625)	(625)	13 506	(3 808)	(3 736)
Cash/cash equivalents at the year end	4 901	1 430	(1 968)	(5 379)	510	1 554	1 584	1 951	4 977
Cash backing/surplus reconciliation									
Cash and investments available	5 046	1 658	(1 638)	(5 379)	841	1 554	1 584	1 951	4 977
Application of cash and investments	5 160	7 405	(1 032)	3 704	(1 267)	(1 267)	(747)	(652)	(363)
Balance - surplus (shortfall)	(114)	(5 747)	(606)	(9 083)	2 107	2 820	2 331	2 603	5 339
Asset management									
Asset register summary (WDV)	44 627	43 095	36 176	59 566	35 298	34 586	49 776	49 363	48 975
Depreciation & asset impairment	3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 612	2 645
Renewal of Existing Assets	-	-	-	4 933	87	87	1 650	1 600	1 750
Repairs and Maintenance	16 305	15 909	16 024	15 685	21 974	21 974	17 561	17 693	18 612

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains negative indicates that the necessary cash resources are not available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that the budget will not be cash backed in the entire MTREF period.

Table 7 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
<i>Governance and administration</i>		43 518	47 835	51 572	57 512	55 697	55 697	56 129	58 468	63 444
Executive and council		1 190	1 451	1 680	7 219	4 286	4 286	3 959	4 271	4 485
Budget and treasury office		41 248	45 181	48 208	48 551	51 397	51 397	52 170	54 197	58 959
Corporate services		1 080	1 202	1 684	1 741	15	15	-	-	-
<i>Community and public safety</i>		12 289	12 053	11 215	15 477	12 275	12 275	12 130	13 106	14 025
Community and social services		1 718	478	6	-	-	-	-	-	-
Sport and recreation		10 052	10 885	11 054	14 666	12 066	12 066	11 905	12 871	13 782
Public safety		397	567	52	691	89	89	94	94	94
Housing		-	-	-	-	-	-	-	-	-
Health		121	124	103	120	120	120	131	142	149
<i>Economic and environmental services</i>		33 039	38 113	39 134	35 177	45 409	45 409	39 898	43 134	45 337
Planning and development		280	97	-	484	-	-	-	-	-
Road transport		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207
Environmental protection		64	38	40	-	100	100	120	125	130
<i>Trading services</i>		4 000	4 177	1 790	1 008	16	16	8	6 626	6 931
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 000	4 177	1 790	1 008	16	16	8	6 626	6 931
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Expenditure - Standard										
<i>Governance and administration</i>		29 317	41 257	29 864	25 522	28 466	28 466	30 675	30 949	32 436
Executive and council		10 814	13 685	9 555	9 613	7 316	7 316	9 596	10 818	11 101
Budget and treasury office		11 858	20 694	14 586	9 826	13 536	13 536	13 380	11 941	12 537
Corporate services		6 645	6 878	5 723	6 083	7 614	7 614	7 699	8 190	8 798
<i>Community and public safety</i>		25 916	25 192	27 763	27 992	26 062	26 062	26 538	28 312	30 178
Community and social services		2 736	1 290	567	15	-	-	-	-	-
Sport and recreation		10 212	11 168	12 132	11 866	10 589	10 589	10 099	10 772	11 479
Public safety		12 870	12 628	14 961	15 990	15 353	15 353	16 308	17 398	18 550
Housing		-	-	-	-	-	-	-	-	-
Health		98	107	103	120	120	120	131	142	149
<i>Economic and environmental services</i>		43 615	48 255	50 509	49 891	57 633	57 633	52 674	56 791	60 004
Planning and development		3 912	2 259	2 282	3 267	1 223	1 223	1 303	1 338	1 421
Road transport		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207
Environmental protection		7 008	8 019	9 132	11 931	11 102	11 102	11 593	12 444	13 376
<i>Trading services</i>		4 517	3 130	2 467	3 811	1 982	1 982	2 147	5 283	5 467
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 517	3 130	2 467	3 811	1 982	1 982	2 147	5 283	5 467
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note that as a general principle the revenues for the Trading Services should exceed their expenditures. This is however not the case with the Waste management function.
- Other functions that show a deficit between revenue and expenditure are being financed from government funding.

Table 8 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 240	1 486	1 680	7 219	4 286	4 286	3 959	4 271	4 485
Vote 2 - Management services		42 679	46 569	49 996	50 897	51 532	51 532	52 302	54 339	59 108
Vote 3 - Community and Technical services		48 927	54 122	52 036	51 057	57 580	57 580	51 905	62 725	66 144
Total Revenue by Vote	2	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		8 832	12 855	8 482	9 360	7 939	7 939	10 494	11 783	12 137
Vote 2 - Management services		24 335	30 599	23 598	19 549	21 829	21 829	21 572	20 646	21 869
Vote 3 - Community and Technical services		70 198	74 380	78 522	78 307	84 376	84 376	79 969	88 906	94 079
Total Expenditure by Vote	2	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year	2	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 9 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source										
Service charges - refuse revenue	2	3 995	4 169	1 787	1 000	-	-	-	6 619	6 923
Service charges - other		201	340	385	424	509	509	510	534	565
Rental of facilities and equipment		9 825	10 492	10 537	14 189	11 404	11 404	11 285	12 217	13 088
Interest earned - external investments		1 333	523	338	300	500	500	500	500	500
Interest earned - outstanding debtors		1	2	3	2	4	4	4	4	5
Dividends received		4	2	178	44	-	-	-	-	-
Fines		-	1	-	-	-	-	-	-	-
Licences and permits		5	9	10	10	32	32	35	35	35
Agency services		3 101	3 727	3 404	4 139	3 626	3 626	3 959	4 271	4 485
Transfers recognised - operational		73 226	82 017	84 943	81 959	92 582	92 582	91 289	96 551	103 518
Other revenue	2	1 155	895	2 127	668	4 083	4 083	583	603	618
Gains on disposal of PPE		-	-	-	6 438	658	658	-	-	-
Total Revenue (excluding capital transfers and contributions)		92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Expenditure By Type										
Employee related costs	2	46 816	52 207	50 864	52 103	50 747	50 747	54 968	59 875	64 149
Remuneration of councillors		3 250	3 754	4 205	4 580	4 105	4 105	4 740	4 977	5 226
Debt impairment	3	-	3 302	653	565	-	-	300	300	300
Depreciation & asset impairment	2	3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 612	2 645
Finance charges		2 604	1 620	1 131	1 546	1 451	1 451	1 263	2 111	1 780
Contracted services		1 137	1 463	774	800	282	282	400	2 400	2 640
Transfers and grants		367	311	12	-	-	-	-	-	-
Other expenditure	4, 5	45 443	52 487	47 831	44 971	54 830	54 830	47 805	49 060	51 346
Loss on disposal of PPE		725	-	2 429	-	-	-	-	-	-
Total Expenditure		103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit)		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. This table indicates the revenue by source and the expenditure by type.

Table 10 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1								
Capital expenditure - Vote									
Multi-year expenditure to be appropriated	2								
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 2 - Management services		-	-	-	-	-	-	-	-
Vote 3 - Community and Technical services		-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2								
Vote 1 - Municipal Manager		-	-	-	-	-	150	-	-
Vote 2 - Management services		-	246	76	309	271	2 103	107	100
Vote 3 - Community and Technical services		3 697	273	252	14 630	1 523	15 440	2 035	2 100
Capital single-year expenditure sub-total		3 697	520	328	14 938	1 794	17 692	2 142	2 200
Total Capital Expenditure - Vote		3 697	520	328	14 938	1 794	17 692	2 142	2 200
Capital Expenditure - Standard									
Governance and administration		-	246	76	309	271	2 253	107	100
Budget and treasury office		-	136	9	21	10	255	100	100
Corporate services		-	111	67	288	261	1 848	7	-
Community and public safety		1 562	220	240	5 473	1 342	2 105	1 850	2 100
Sport and recreation		508	122	60	2 183	575	455	100	350
Public safety		1 053	98	181	3 290	767	1 650	1 750	1 750
Economic and environmental services		375	42	2	640	181	832	173	-
Road transport		-	-	-	-	-	225	-	-
Environmental protection		375	42	2	640	181	607	173	-
Trading services		1 761	11	10	8 517	-	12 503	12	-
Waste management		1 761	11	10	8 517	-	12 503	12	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	3 697	520	328	14 938	1 794	17 692	2 142	2 200
Funded by:									
Borrowing	6	-	-	-	8 500	940	15 300	-	-
Internally generated funds		3 697	520	328	6 438	854	2 392	2 142	2 200
Total Capital Funding	7	3 697	520	328	14 938	1 794	17 692	2 142	2 200

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. All appropriations are made within one year.

Table 11 MBRR Table A6 - Budgeted Financial Position

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
ASSETS									
Current assets									
Cash	4 901	1 430	141	–	510	1 554	1 584	1 951	4 977
Consumer debtors	4 291	1 763	2 130	1 923	2 496	2 496	2 346	2 196	2 046
Other debtors	757	493	2 327	550	2 360	2 360	581	581	581
Inventory	832	861	1 139	967	1 139	1 139	1 139	1 139	1 139
Total current assets	10 781	4 547	5 737	3 440	6 505	7 548	5 650	5 866	8 742
Non current assets									
Investments	145	228	331	–	331	–	–	–	–
Property, plant and equipment	44 241	42 705	35 831	50 182	35 002	34 289	49 527	49 162	48 821
Intangible	386	389	344	884	297	297	249	201	154
Other non-current assets	2 402	1 810	1 711	11 368	1 654	1 654	1 597	1 540	1 483
Total non current assets	47 174	45 133	38 217	62 434	37 283	36 240	51 373	50 903	50 458
TOTAL ASSETS	57 956	49 680	43 954	65 874	43 788	43 788	57 023	56 769	59 200
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	2 109	5 379	–	–	–	–	–
Borrowing	2 907	1 550	1 430	1 050	1 016	1 016	3 808	3 736	2 643
Consumer deposits	14	23	20	25	20	20	20	20	20
Trade and other payables	8 729	9 668	3 677	6 126	3 248	3 248	2 340	2 147	2 253
Provisions	5 899	6 980	6 837	7 365	6 837	6 837	7 204	7 408	7 611
Total current liabilities	17 550	18 221	14 074	19 945	11 121	11 121	13 373	13 310	12 528
Non current liabilities									
Borrowing	4 961	3 411	1 980	9 511	1 770	1 770	12 483	8 747	6 104
Provisions	40 827	49 087	55 830	78 836	59 574	59 574	63 714	67 259	71 464
Total non current liabilities	45 789	52 498	57 810	88 347	61 344	61 344	76 197	76 006	77 568
TOTAL LIABILITIES	63 339	70 719	71 885	108 292	72 465	72 465	89 569	89 316	90 096
NET ASSETS	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	(6 142)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
Reserves	759	–	–	–	–	–	–	–	–
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)

Explanatory notes to Table A6 - Budgeted Financial Position

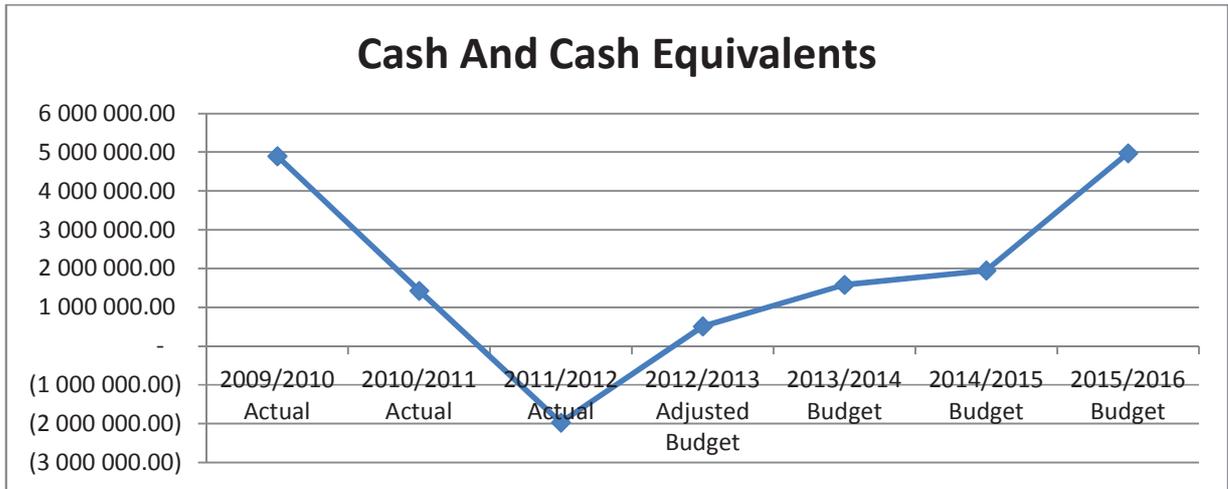
1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table (SA3) of notes detailed analysis of the major components of a number of items, including:
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 12 MBRR Table A7 - Budgeted Cash Flow Statement

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	15 676	19 692	19 285	20 490	18 685	18 685	17 272	24 479	25 614
Government - operating	73 213	77 594	79 931	81 959	92 575	92 575	90 239	96 201	103 468
Interest	1 335	525	341	302	504	504	504	504	505
Dividends	4	2	3	-	-	-	-	-	-
Payments									
Suppliers and employees	(93 848)	(96 718)	(100 573)	(99 847)	(106 649)	(106 649)	(104 314)	(112 757)	(118 845)
Finance charges	(1 177)	(838)	(492)	(1 546)	(1 451)	(1 451)	(1 263)	(2 111)	(1 780)
Transfers and Grants	(367)	(311)	(12)	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(5 164)	(52)	(1 517)	1 358	3 663	3 663	2 438	6 316	8 962
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1	-	-	6 438	1 235	1 624	1 779	-	-
Decrease (increase) in non-current investments						331	-	-	-
Payments									
Capital assets	(3 697)	(520)	(328)	(14 938)	(1 794)	(1 470)	(17 692)	(2 142)	(2 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3 696)	(520)	(328)	(8 500)	(559)	485	(15 913)	(2 142)	(2 200)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	-	-	-	8 500	940	940	15 300	-	-
Increase (decrease) in consumer deposits	(1)	8	(2)	2	-	-	-	-	-
Payments									
Repayment of borrowing	(1 362)	(2 907)	(1 550)	(1 350)	(1 565)	(1 565)	(1 794)	(3 808)	(3 736)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 364)	(2 899)	(1 553)	7 152	(625)	(625)	13 506	(3 808)	(3 736)
NET INCREASE/ (DECREASE) IN CASH HELD	(10 224)	(3 471)	(3 398)	11	2 478	3 522	31	366	3 026
Cash/cash equivalents at the year begin:	15 125	4 901	1 430	(5 389)	(1 968)	(1 968)	1 554	1 584	1 951
Cash/cash equivalents at the year end:	4 901	1 430	(1 968)	(5 379)	510	1 554	1 584	1 951	4 977

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.



- As can be seen from the above table the cash flow position of the municipality had a serious fall for the last couple of years. It can also be seen that we have reached a turning point and there is a steady growth in the cash flow position for the MTREF period.

Table 13 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	4 901	1 430	(1 968)	(5 379)	510	1 554	1 554	1 584	1 951	4 977
Other current investments > 90 days		0	0	0	0	0	0	0	0	0	0
Non current assets - Investments	1	145	228	331	-	331	-	-	-	-	-
Cash and investments available:		5 046	1 658	(1 638)	(5 379)	841	1 554	1 554	1 584	1 951	4 977
Application of cash and investments											
Unspent conditional transfers		4 245	3 620	2 070	2 068	1 826	1 826	1 826	776	426	376
Other working capital requirements	3	156	3 785	(3 102)	1 636	(3 092)	(3 092)	(3 092)	(1 522)	(1 078)	(738)
Reserves to be backed by cash/investments	5	759	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		5 160	7 405	(1 032)	3 704	(1 267)	(1 267)	(1 267)	(747)	(652)	(363)
Surplus(shortfall)		(114)	(5 747)	(606)	(9 083)	2 107	2 820	2 820	2 331	2 603	5 339

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	4 329	2 263	4 709	2 422	4 515	4 515	4 515	3 087	2 799	2 616
Creditors due	4 485	6 048	1 607	4 058	1 422	1 422	1 422	1 565	1 721	1 878
Total	(156)	(3 785)	3 102	(1 636)	3 092	3 092	3 092	1 522	1 078	738

Debtors collection assumptions

Balance outstanding - debtors	5 049	2 256	4 457	2 473	4 856	4 856	4 856	2 927	2 777	2 627
Estimate of debtors collection rate	86%	100%	106%	100%	95%	95%	95%	105%	101%	100%

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded". The municipality's budget is not cash-funded for the entire MTREF period.

Table 14 MBRR Table A9 - Asset Management

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	3 697	520	328	10 005	1 383	1 383	16 042	542	450
Infrastructure - Sanitation	50	-	-	-	-	-	-	-	-
Infrastructure - Other	268	8	7	8 500	-	-	12 500	-	-
Infrastructure	318	8	7	8 500	-	-	12 500	-	-
Other assets	3 379	408	305	1 005	1 383	1 383	3 522	542	350
Intangibles	-	103	17	500	-	-	-	-	-
Total Renewal of Existing Assets	-	-	-	4 933	87	87	1 650	1 600	1 750
Infrastructure - Road transport	-	-	-	80	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	670	-	-	50	-	-
Infrastructure	-	-	-	750	-	-	50	-	-
Community	-	-	-	1 283	50	50	100	100	250
Other assets	-	-	-	2 900	37	37	1 500	1 500	1 500
Total Capital Expenditure									
Infrastructure - Road transport	-	-	-	80	-	-	-	-	-
Infrastructure - Sanitation	50	-	-	670	-	-	50	-	-
Infrastructure - Other	268	8	7	8 500	-	-	12 500	-	-
Infrastructure	318	8	7	9 250	-	-	12 550	-	-
Community	-	-	-	1 283	50	50	120	100	350
Other assets	3 379	408	305	3 905	1 420	1 420	5 022	2 042	1 850
Intangibles	-	103	17	500	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	3 697	520	328	14 938	1 470	1 470	17 692	2 142	2 200
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	1 364	1 205	1 034	906	925	925	766	607	447
Infrastructure - Electricity	752	708	148	313	135	135	122	108	95
Infrastructure - Water	4 684	4 495	1 664	2 103	1 593	1 593	1 521	1 450	1 378
Infrastructure - Sanitation	3 824	3 677	6 609	6 545	6 337	6 337	6 091	5 795	5 499
Infrastructure - Other	6 166	5 880	5 571	21 895	5 155	5 155	17 239	16 823	16 407
Infrastructure	16 790	15 967	15 027	31 762	14 144	14 144	25 738	24 782	23 826
Community	1 343	1 326	1 309	2 880	1 383	1 383	1 486	1 570	1 903
Other assets	26 107	25 413	19 496	24 040	19 474	18 761	22 302	22 810	23 092
Intangibles	386	389	344	884	297	297	249	201	154
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	44 627	43 095	36 176	59 566	35 298	34 586	49 776	49 363	48 975
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 612	2 645
Repairs and Maintenance by Asset Class	16 305	15 909	16 024	15 685	21 974	21 974	17 561	17 693	18 612
Infrastructure - Road transport	10 200	10 701	10 464	9 822	17 478	17 478	11 902	11 566	12 121
Infrastructure - Other	56	9	1	5	4	4	5	7	7
Infrastructure	10 256	10 710	10 464	9 827	17 482	17 482	11 907	11 572	12 128
Community	504	432	312	468	291	291	287	319	341
Other assets	5 544	4 767	5 248	5 390	4 201	4 201	5 367	5 802	6 142
TOTAL EXPENDITURE OTHER ITEMS	19 328	18 600	18 729	18 335	24 702	24 702	20 120	20 305	21 257
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	33.0%	5.9%	5.9%	9.3%	74.7%	79.5%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	186.1%	3.2%	3.2%	64.5%	61.3%	66.2%
R&M as a % of PPE	36.9%	37.3%	44.7%	31.3%	62.8%	64.1%	35.5%	36.0%	38.1%
Renewal and R&M as a % of PPE	37.0%	37.0%	44.0%	35.0%	62.0%	64.0%	39.0%	39.0%	42.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The Municipality does comply with the recommendations.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

The following key dates are set out for the budget process - .

- **During January and February 2013** – Request budget inputs from departments
- **28 February 2013** – Final date for inputs from departments
- **25 March 2013** – Budget workshop and tabling of budget.
- **1 April 2013** – Advertise draft budget for public comments
- **3 May 2013** – Final date for public comments.
- **27 May 2013** – Council meeting for approval of 2013/2014 MTREF budget.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2012/13 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

All IDP objectives are reflected in the table below –

MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		1 190	1 451	1 680	7 219	4 286	4 286	3 959	4 271	4 485	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water.	B		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site.	C		4 000	4 177	1 790	1 008	16	16	8	6 626	6 931	
Local development and tourism	Promote tourism in the municipal area	D		-	-	-	-	-	-	-	-	-	
Environmental Protection	The allocation of sufficient funds to the protection and conservation of the municipal area	E		64	38	40	-	100	100	120	125	130	
Social Development	To create a healthy and sustainable environment by improving social services.	F		1 718	478	6	-	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community.	G		10 052	10 885	11 054	14 666	12 066	12 066	11 905	12 871	13 782	
Financial Viability	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	H		41 248	45 181	48 208	48 551	51 397	51 397	52 170	54 197	58 959	
	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	I		1 080	1 202	1 684	1 741	15	15	-	-	-	
Safety & Security	To create a safe and secure environment by providing traffic and related services.	J		397	567	52	691	89	89	94	94	94	
Health	Promote and maintain a healthy municipal area	K		121	124	103	120	120	120	131	142	149	
Planning and development	Provide support to the other departments with regards to planning and development	L		280	97	-	484	-	-	-	-	-	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737

MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		10 814	13 685	9 555	9 613	7 316	7 316	9 596	10 818	11 101
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water.	B		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207
Sustainable Basic Services	To provide high quality tip sites capable of accomodating the required level refuse dumped at the site.	C		4 517	3 130	2 467	3 811	1 982	1 982	2 147	5 283	5 467
Local development and tourism	Promote tourism in the municipal area	D		-	-	-	-	-	-	-	-	-
Environmental Protection	The allocation of sufficient funds to the protection and conservation of the municipal area	E		7 008	8 019	9 132	11 931	11 102	11 102	11 593	12 444	13 376
Social Development	To create a healthy and sustainable environment by improving social services.	F		2 736	1 290	567	15	-	-	-	-	-
Financial Viability	To create and maintain public areas and resorts for the benefit of the community.	G		10 212	11 168	12 132	11 866	10 589	10 589	10 099	10 772	11 479
	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	H		11 858	20 694	14 586	9 826	13 536	13 536	13 380	11 941	12 537
	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	I		6 645	6 878	5 723	6 083	7 614	7 614	7 699	8 190	8 798
Safety & Security	To create a safe and secure environment by providing traffic and related services.	J		12 870	12 628	14 961	15 990	15 353	15 353	16 308	17 398	18 550
Health	Promote and maintain a healthy municipal area	K		98	107	103	120	120	120	131	142	149
Planning and development	Provide support to the other departments with regards to planning and development	L		3 912	2 259	2 282	3 267	1 223	1 223	1 303	1 338	1 421
Allocations to other priorities												
Total Expenditure			1	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086

MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

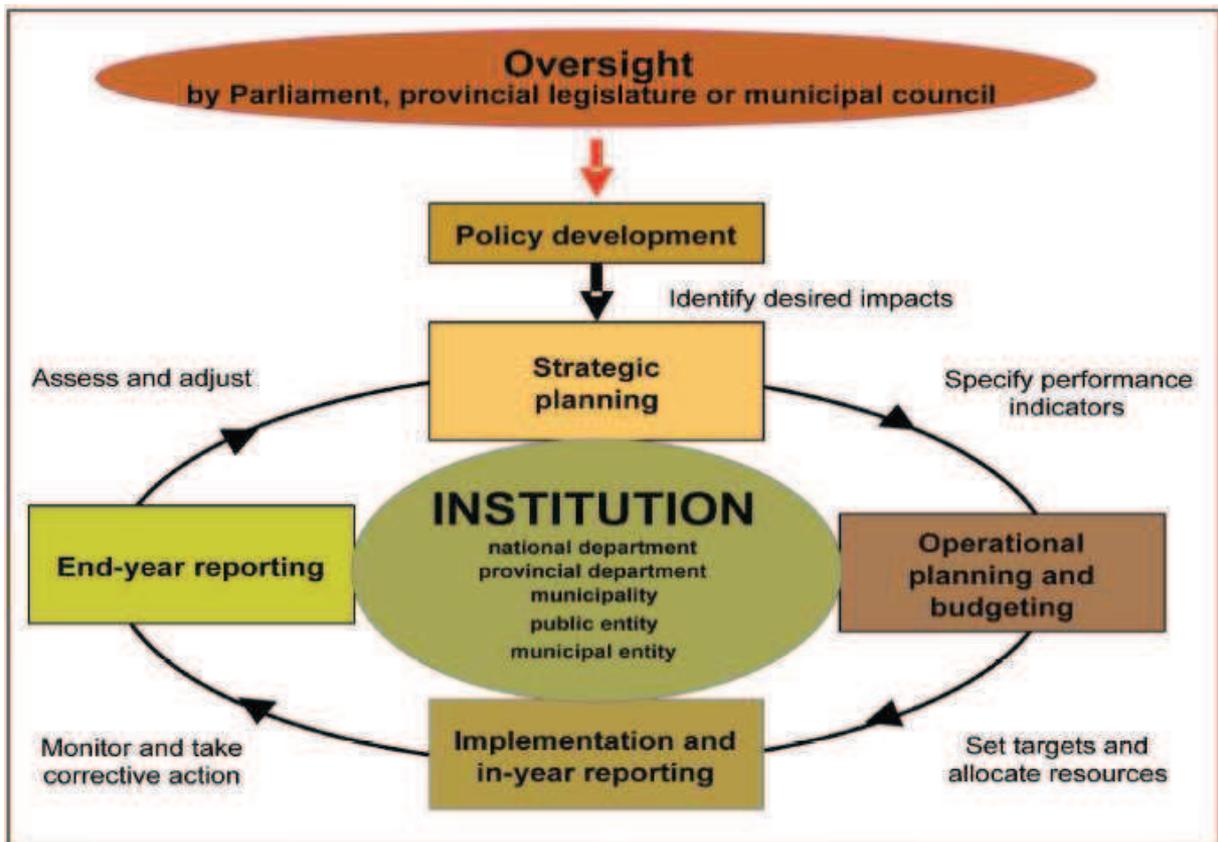
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand													
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		-	-	-	-	-	-	150	-	-	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water.	B		-	-	-	-	-	-	225	-	-	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site.	C		1 761	11	10	8 517	-	-	12 503	12	-	
Local development and tourism	Promote tourism in the municipal area	D		-	-	-	-	-	-	-	-	-	
Environmental Protection	The allocation of sufficient funds to the protection and conservation of the municipal area	E		375	42	2	640	181	180	607	173	-	
Social Development	To create a healthy and sustainable environment by improving social services.	F		-	-	-	-	-	-	-	-	-	
Financial Viability	To create and maintain public areas and resorts for the benefit of the community.	G		508	122	60	2 183	575	450	455	100	350	
	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	H		-	136	9	21	10	13	255	100	100	
Safety & Security	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	I		-	111	67	280	261	257	1 848	7	-	
	To create a safe and secure environment by providing traffic and related services.	J		1 053	98	181	3 290	767	569	1 650	1 750	1 750	
Health	Promote and maintain a healthy municipal area	K		-	-	-	-	-	-	-	-	-	
Planning and development	Provide support to the other departments with regards to planning and development	L		-	-	-	8	-	-	-	-	-	
Allocations to other priorities			3										
Total Capital Expenditure				1	3 697	520	328	14 938	1 794	1 470	17 692	2 142	2 200

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for

Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

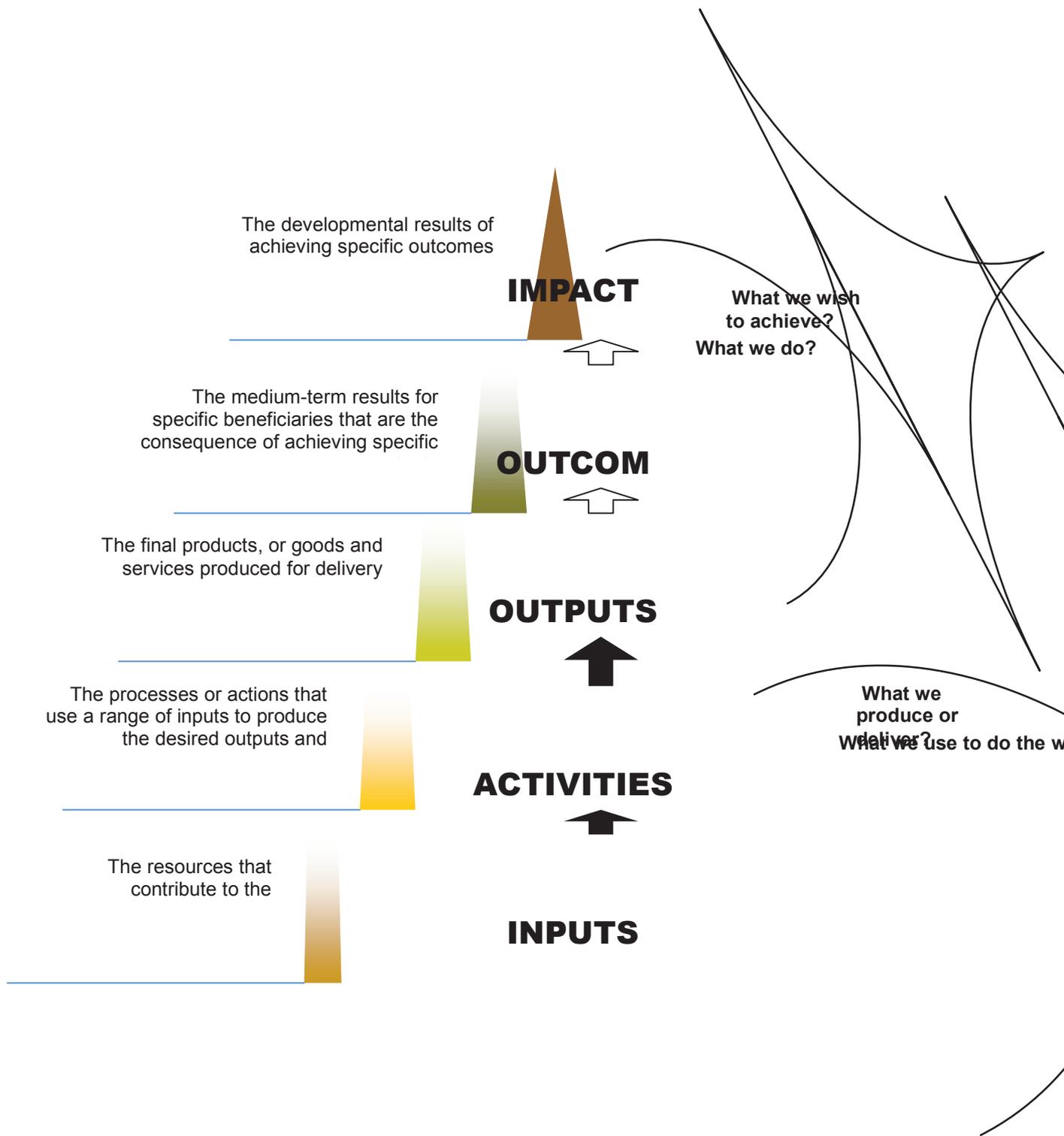


The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and

- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:



The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

MBRR Table SA7 - Measurable performance objectives

The information is not available at this stage and will be included after the approval of the SDBIP.

The following table sets out the municipalities main performance objectives and benchmarks for the 2013/14 MTREF.

MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.8%	3.8%	2.4%	2.7%	2.6%	2.6%	2.6%	2.7%	4.9%	4.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	20.2%	22.5%	14.3%	10.6%	14.5%	14.5%	14.5%	18.1%	23.9%	21.0%
Borrowed funding of 'ow n' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	56.9%	52.4%	64.0%	64.0%	639.6%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	653.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.6	0.2	0.4	0.2	0.6	0.7	0.7	0.4	0.4	0.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.6	0.2	0.4	0.2	0.6	0.7	0.7	0.4	0.4	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.1	0.0	-	0.0	0.1	0.1	0.1	0.1	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	85.7%	100.3%	105.7%	100.3%	95.1%	95.1%	95.1%	105.5%	100.8%	99.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		85.7%	100.3%	105.7%	100.3%	95.1%	95.1%	95.1%	105.5%	100.8%	99.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	2.2%	4.3%	2.3%	4.3%	4.3%	4.3%	2.7%	2.3%	2.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
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%	100.0%	100.0%
Creditors to Cash and Investments		91.5%	423.0%	-81.6%	-75.4%	278.9%	91.6%	91.6%	98.8%	88.2%	37.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.4%	51.1%	49.0%	47.7%	44.8%	44.8%	44.8%	50.8%	49.3%	49.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	63.9%	65.0%	64.2%	51.9%	59.3%	59.3%		55.2%	53.4%	53.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.6%	15.6%	15.5%	14.4%	19.4%	19.4%		16.2%	14.6%	14.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.1%	4.2%	3.7%	3.8%	3.7%	3.7%	3.7%	3.5%	3.9%	3.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	5.7	10.7	11.4	13.2	13.2	13.2	9.1	3.9	5.8	6.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36.0%	15.0%	35.1%	15.8%	40.8%	40.8%	40.8%	24.8%	14.3%	12.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.8	0.2	(0.3)	(0.8)	0.1	0.2	0.2	0.2	0.3	0.7

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. This creditworthiness is very low at this stage. The following financial performance indicators have formed part of the compilation of the 2013/14 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. This ratio is by far below the borrowing capacity of the municipality, but it needs to be noted that capital grants and transfers has contributed significantly to the municipality's capital expenditure programs, thus limiting the need for borrowing.
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves.
- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves. A ratio in the region of 50% is a general benchmark and the municipality is currently well below this benchmark.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of more than 2 which is a general benchmark, hence at no point in time should this ratio be less than 2. The municipality is currently operating at a level well below the benchmark.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.4 Revenue Management

- Only a small percentage of revenue is derived from consumers and this indicator is still very good at the municipality.

2.3.1.5 Creditors Management

- The Due to the deteriorating financial position of the municipality, it will become increasingly difficult for the municipality to settle creditors within the legislated period of 30 days.
- Employee costs as a percentage of operating revenue is very high when compared to other municipalities.
- The expenditure on repairs and maintenance is well in line with acceptable levels, but the actual cost will only be determined when a costing system is implemented.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Credit control and debt collection procedures/policies

The scope of this policy includes the following -

- 1) Credit control procedures and mechanisms;
- 2) Debt Collection Procedures and mechanisms
- 3) Interest on arrears, where applicable;
- 4) Extension on time under certain circumstances; and
- 5) The termination or restriction of services when payments are in arrears

2.4.2 Management and administration of Immovable assets

This policy is set out to guide the municipality to ensure that immovable property is managed and administrated in the best interest of the local community. Guidance are provided for the following –

- 1) Regulation on use;
- 2) Regulation on sale; and
- 3) Regulation on lease

2.4.3 Supply Chain Management Policy

The Supply Chain Management Policy sets out in detail all supply chain procedures to be followed when goods and services are procured.

2.4.4 Cash Management and Investment Policy

The objective of this policy is set out as follows –

- 1) Ensure compliance with relevant legal and statutory requirements relating to cash management and investments.
- 2) Ensure that council of the municipality who effectively are custodians of the public revenues, which it collects, managed the cash resources effectively and efficiently; and
- 3) Ensure optimal return on investment without incurring undue risk when cash revenues are not needed for capital or operational purposes

2.4.5 Tariff Policies

The Municipality's tariff policies are aimed at establishing the following –

- 1) The tariffs of the municipality conform to acceptable policy principles;
- 2) Financial services are financially sustainable;
- 3) There is certainty in the Council, of how the tariffs will be determined;

- 4) Tariffs of the Municipality comply with the applicable legislation; and
- 5) Tariffs should take into consideration relief to the indigent.

2.5 Overview of budget assumptions

2.5.1 External factors

Domestically, after five years of strong growth, during which about two million jobs were created, our economy shrank fast and millions of people lost their jobs. It is expected that recovery from this deterioration will be slow and uneven and that growth for 2013 will be minimal with a slightly better growth in the outer years.

The following factors that have been taken into consideration in the compilation of the 2013/14 MTREF:

- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

2.5.2 Credit rating outlook

Table 15 Credit rating outlook

The credit outlook of South Africa remained under pressure. This could be attributed to the numerous violent protest actions in the various sectors of the South African economy. Most recently, the mining and agricultural sectors were negatively affected by these actions. This made South Africa less attractive to foreign investors and largely contributed to the ever widening trade deficit. A deterioration in the local currency, in a country very dependent on imports, is also placing pressure on the inflationary outlook of the country.

Collection rate for revenue services

Only a small percentage of the municipality's revenue is derived from consumers. However, the municipality is confident to collect almost all outstanding debtors (90%) over the MTREF period.

2.5.3 Salary increases

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1 February 2012 until 31 January 2013, plus 1.25 per cent for the 2013/14 financial year.

2.5.4 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to

align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.5 Ability of the municipality to spend and deliver on the programmes

Due to financial constraints, the municipality's is under constant pressure to deliver on programmes.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Financial Performance									
Service charges	4 195	4 510	2 172	1 424	509	509	510	7 153	7 489
Investment revenue	1 333	523	338	300	500	500	500	500	500
Transfers recognised - operational	73 226	82 017	84 943	81 959	92 582	92 582	91 289	96 551	103 518
Other own revenue	14 091	15 128	16 259	25 490	19 806	19 806	15 866	17 130	18 230
Total Revenue (excluding capital transfers and contributions)	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Total Expenditure	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651

It is clear from the above that the municipality's revenue sources are not sufficient to fund the operating expenditure. The table is also a clear illustration of the dependence on government funding.

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

MBRR Table A7 - Budget cash flow statement

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	15 676	19 692	19 285	20 490	18 685	18 685	17 272	24 479	25 614
Government - operating	73 213	77 594	79 931	81 959	92 575	92 575	90 239	96 201	103 468
Interest	1 335	525	341	302	504	504	504	504	505
Dividends	4	2	3	-	-	-	-	-	-
Payments									
Suppliers and employees	(93 848)	(96 718)	(100 573)	(99 847)	(106 649)	(106 649)	(104 314)	(112 757)	(118 845)
Finance charges	(1 177)	(838)	(492)	(1 546)	(1 451)	(1 451)	(1 263)	(2 111)	(1 780)
Transfers and Grants	(367)	(311)	(12)	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(5 164)	(52)	(1 517)	1 358	3 663	3 663	2 438	6 316	8 962
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1	-	-	6 438	1 235	1 624	1 779	-	-
Decrease (increase) in non-current investments						331	-	-	-
Payments									
Capital assets	(3 697)	(520)	(328)	(14 938)	(1 794)	(1 470)	(17 692)	(2 142)	(2 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(3 696)	(520)	(328)	(8 500)	(559)	485	(15 913)	(2 142)	(2 200)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	-	-	-	8 500	940	940	15 300	-	-
Increase (decrease) in consumer deposits	(1)	8	(2)	2	-	-	-	-	-
Payments									
Repayment of borrowing	(1 362)	(2 907)	(1 550)	(1 350)	(1 565)	(1 565)	(1 794)	(3 808)	(3 736)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 364)	(2 899)	(1 553)	7 152	(625)	(625)	13 506	(3 808)	(3 736)
NET INCREASE/ (DECREASE) IN CASH HELD	(10 224)	(3 471)	(3 398)	11	2 478	3 522	31	366	3 026
Cash/cash equivalents at the year begin:	15 125	4 901	1 430	(5 389)	(1 968)	(1 968)	1 554	1 584	1 951
Cash/cash equivalents at the year end:	4 901	1 430	(1 968)	(5 379)	510	1 554	1 584	1 951	4 977

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not

appropriately funded (budgeted spending is greater than funds available or to be collected). The municipality position is currently in a shortfall which is an indication of non-compliance.

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	4 901	1 430	(1 968)	(5 379)	510	1 554	1 554	1 584	1 951	4 977
Other current investments > 90 days		0	0	0	0	0	0	0	0	0	0
Non current assets - investments	1	145	228	331	-	331	-	-	-	-	-
Cash and investments available:		5 046	1 658	(1 638)	(5 379)	841	1 554	1 554	1 584	1 951	4 977
Application of cash and investments											
Unspent conditional transfers		4 245	3 620	2 070	2 068	1 826	1 826	1 826	776	426	376
Other working capital requirements	3	156	3 785	(3 102)	1 636	(3 092)	(3 092)	(3 092)	(1 522)	(1 078)	(738)
Reserves to be backed by cash/investments	5	759	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		5 160	7 405	(1 032)	3 704	(1 267)	(1 267)	(1 267)	(747)	(652)	(363)
Surplus(shortfall)		(114)	(5 747)	(606)	(9 083)	2 107	2 820	2 820	2 331	2 603	5 339

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 901	1 430	(1 968)	(5 379)	510	1 584	1 951	4 977
Cash + investments at the yr end less applications - R'000	18(1)b	2	(114)	(5 747)	(606)	(9 083)	2 107	2 331	2 603	5 339
Cash year end/monthly employee/supplier payments	18(1)b	3	0.8	0.2	(0.3)	(0.8)	0.1	0.2	0.3	0.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(10 519)	(15 656)	(6 891)	1 958	(747)	(3 869)	(1)	1 651
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	1.5%	(57.8%)	(40.4%)	(70.3%)	(5.7%)	1295.3%	(1.3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	85.7%	100.3%	105.7%	100.3%	95.1%	105.5%	100.8%	99.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	22.0%	5.1%	3.6%	0.0%	2.5%	1.5%	1.5%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	56.9%	52.4%	86.5%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10						0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(55.3%)	97.6%	(44.5%)	96.3%	(39.7%)	(5.1%)	(5.4%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	36.9%	37.3%	44.7%	31.3%	62.8%	35.5%	36.0%	38.1%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	33.0%	4.8%	9.3%	74.7%	79.5%

2.6.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement and this will be achieved with this budget for the duration of the MTREF period.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in the previous page. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. The municipality is currently in a surplus, but it should be emphasized that the municipality's budget is not backed by pure cash, as a portion of the funds is locked up in working capital requirements

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. This indicator is currently negative.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. The municipality has difficulty in identifying new funding sources and additional grant funding might be the only alternative.

2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6 per cent). The result is intended to be an approximation of the real increase in revenue.

2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is very close to 100% which is very good.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. This percentage is very low, but is mainly attributable to the high collection rate of the municipality.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent payments has been factored into the cash position forecasted over the entire financial year.

2.6.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

2.6.4.10 Consumer debtors change (Current and Non-current)

The purpose of the measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.4.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

2.6.4.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.7 Expenditure on grants and reconciliations of unspent funds

MBRR SA19 - Expenditure on transfers and grant programs.

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:	1								
Operating expenditure of Transfers and Grants									
National Government:		38 765	42 014	45 483	47 176	47 176	49 777	52 830	57 842
Local Government Equitable Share		37 187	40 309	41 692	43 926	43 926	46 637	50 646	55 626
Finance Management		846	982	2 242	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		732	723	1 327	1 000	1 000	890	934	966
Municipal Infrastructure (MIG)		-	-	64	-	-	-	-	-
EPWP Incentive		-	-	158	1 000	1 000	1 000	-	-
RBIG		-	-	-	-	-	-	-	-
Other transfers/grants [insert description]									
Provincial Government:		34 448	40 002	39 460	34 783	45 406	41 258	42 819	44 702
PT - CDW		-	-	-	-	-	-	-	-
PT - UMSOBOMVU		250	-	-	-	-	-	-	-
PT - PAWK		32 440	37 824	38 962	34 563	45 179	39 666	42 004	44 137
PT - Fire brigade		-	-	-	-	-	-	-	-
PT - MSP		-	-	-	-	-	150	-	-
Alcohol abuse		35	-	2	-	-	-	-	-
Global Funds		1 434	478	-	-	-	-	-	-
Fire Brigade Subsidy		-	333	-	-	-	-	-	-
Other provincial		-	-	-	-	-	-	-	-
RBIG		-	1 194	-	-	-	-	-	-
Seta		290	173	40	220	220	242	265	265
Finance Management Grant		-	-	150	-	-	150	200	250
Coastal Management Plan		-	-	-	-	8	500	300	-
Sport and Recreation		-	-	-	-	-	400	-	-
Human Rights Program		-	-	-	-	-	100	-	-
Tourism Projects		-	-	-	-	-	50	50	50
Bulk Water Infrastructure Grant		-	-	306	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
none		-	-	-	-	-	-	-	-
Other grant providers:		13	-	-	-	-	-	-	-
Other grant providers - Private		13	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		73 226	82 017	84 943	81 959	92 582	91 035	95 649	102 544

MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3								
National Government:									
Balance unspent at beginning of the year		1 599	1 507	1 552	–	(42)	(279)	(279)	(279)
Grants Paid back to NT		–	–	–	–	237	–	–	–
Current year receipts		38 672	42 059	43 914	47 176	47 176	49 777	52 830	57 842
Conditions met - transferred to revenue		38 765	42 014	45 483	47 176	47 176	49 777	52 830	57 842
Conditions still to be met - transferred to liabilities		1 507	1 552	(18)	–	(279)	(279)	(279)	(279)
Provincial Government:									
Balance unspent at beginning of the year		1 731	2 738	2 068	–	2 112	2 104	1 054	704
Current year receipts		35 455	39 333	39 479	34 783	45 399	40 458	42 469	44 652
Conditions met - transferred to revenue		34 448	40 002	39 460	34 783	45 406	41 508	42 819	44 702
Conditions still to be met - transferred to liabilities		2 738	2 068	2 088	–	2 104	1 054	704	654
Current year receipts		13	–	–	–	–	–	–	–
Conditions met - transferred to revenue		13	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		73 226	82 017	84 943	81 959	92 582	91 285	95 649	102 544
Total operating transfers and grants - CTBM	2	4 245	3 620	2 070	–	1 826	776	426	376
TOTAL TRANSFERS AND GRANTS REVENUE		73 226	82 017	84 943	81 959	92 582	91 285	95 649	102 544
TOTAL TRANSFERS AND GRANTS - CTBM		4 245	3 620	2 070	–	1 826	776	426	376

2.8 Councillor and employee benefits

Currently there are 21 Councillors and 285 full time employees at the municipality. It is projected that the employees will increase by 4 over the MTREF due to new positions to be filled.

MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A	B	C	D	E	G	H	I
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages		3 250	3 754	2 636	2 730	2 515	2 964	3 112	3 267
Pension and UIF Contributions		-	-	121	108	128	154	162	170
Medical Aid Contributions		-	-	16	17	17	18	19	20
Motor Vehicle Allowance		-	-	1 219	1 449	1 224	1 286	1 350	1 417
Cellphone Allowance		-	-	149	153	143	198	208	219
Other benefits and allowances		-	-	64	124	78	120	126	132
Sub Total - Councillors		3 250	3 754	4 205	4 580	4 105	4 740	4 977	5 226
% increase	4		15.5%	12.0%	8.9%	(10.4%)	15.5%	5.0%	5.0%
Senior Managers of the Municipality	2								
Basic Salaries and Wages		2 147	2 343	1 959	1 782	846	1 642	2 079	2 245
Pension and UIF Contributions		107	490	295	353	167	291	412	445
Medical Aid Contributions		25	45	45	100	-	43	94	101
Performance Bonus		20	57	-	186	-	46	91	98
Motor Vehicle Allowance	3	249	276	89	294	25	178	308	308
Housing Allowances	3	-	-	2	-	2	7	7	7
Other benefits and allowances	3	472	270	49	74	48	94	129	139
Payments in lieu of leave		32	69	5	50	32	41	58	62
Long service awards		-	-	-	12	-	4	8	8
Post-retirement benefit obligations	6	-	-	-	108	-	47	102	110
Sub Total - Senior Managers of Municipality		3 051	3 550	2 445	2 959	1 118	2 393	3 286	3 523
% increase	4		16.4%	(31.1%)	21.0%	(62.2%)	113.9%	37.3%	7.2%
Other Municipal Staff									
Basic Salaries and Wages		31 459	36 842	37 059	26 502	37 951	26 693	28 790	30 928
Pension and UIF Contributions		6 491	5 326	5 840	6 442	6 358	6 896	7 445	7 948
Medical Aid Contributions		1 968	2 147	2 271	2 562	2 505	2 854	3 082	3 306
Overtime		1 626	1 870	1 765	1 625	1 130	1 321	1 369	1 411
Performance Bonus		92	242	2 066	2 793	2 742	2 932	3 165	3 378
Motor Vehicle Allowance	3	2 134	2 305	2 204	2 709	2 429	2 343	2 457	2 578
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	282	224	210	280	204	231	240	250
Other benefits and allowances	3	6 310	7 294	2 769	3 033	2 546	2 652	2 861	3 071
Payments in lieu of leave		516	542	439	637	618	643	693	748
Long service awards		484	570	564	154	523	710	763	824
Post-retirement benefit obligations	6	1 687	1 752	4 722	2 406	5 013	5 301	5 725	6 183
Sub Total - Other Municipal Staff		53 048	59 115	59 910	49 143	62 019	52 575	56 590	60 626
% increase	4		11.4%	1.3%	(18.0%)	26.2%	(15.2%)	7.6%	7.1%
Total Parent Municipality		59 349	66 418	66 559	56 683	67 242	59 708	64 852	69 374
TOTAL SALARY, ALLOWANCES & BENEFITS			11.9%	0.2%	(14.8%)	18.6%	(11.2%)	8.6%	7.0%
		59 349	66 418	66 559	56 683	67 242	59 708	64 852	69 374
% increase	4		11.9%	0.2%	(14.8%)	18.6%	(11.2%)	8.6%	7.0%
TOTAL MANAGERS AND STAFF	5,7	56 099	62 664	62 355	52 103	63 137	54 968	59 875	64 149

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	419 880	–	216 330			636 210
Chief Whip		–	–	–	–			–
Executive Mayor		1	517 100	77 570	187 680			782 350
Deputy Executive Mayor		1	236 910	35 540	138 470			410 920
Executive Committee		3	866 010	–	511 790			1 377 800
Total for all other councillors		15	923 700	59 220	549 540			1 532 460
Total Councillors	8	21	2 963 600	172 330	1 603 810			4 739 740
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	915 620	247 690	22 220	–		1 185 530
Chief Finance Officer		1	603 720	251 190	158 860	–		1 013 770
Director: Community & Technical Services		1	489 630	221 960	154 000	–		865 590
<i>List of each official with packages >= senior manager</i>								
NONE								–
Total Senior Managers of the Municipality	8,10	3	2 008 970	720 840	335 080	–		3 064 890
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	24	4 972 570	893 170	1 938 890	–		7 804 630

2.9 Monthly targets for revenue, expenditure and cash flow

MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
Revenue By Source																		
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 619	6 923	
Service charges - other		61	65	43	33	30	46	49	39	36	27	29	52	510	534	565	565	
Rental of facilities and equipment		681	759	1 097	1 260	1 203	941	984	963	987	753	731	926	11 285	12 217	13 088	13 088	
Interest earned - external investments		54	47	46	37	39	56	41	34	42	41	34	29	500	500	500	500	
Interest earned - outstanding debtors		0	0	0	0	0	0	0	0	0	0	0	0	0	4	4	5	5
Licences and permits		4	3	3	3	2	2	3	2	3	3	3	3	35	35	35	35	
Agency services		-	-	-	-	-	-	-	-	-	-	-	990	3 959	4 271	4 485	4 485	
Transfers recognised - operational		24 817	4 453	3 695	3 390	3 641	18 223	3 334	3 772	15 018	3 395	3 745	3 805	91 289	96 551	103 518	103 518	
Other revenue		27	32	57	52	29	53	90	48	62	35	44	53	583	603	618	618	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		25 646	5 359	4 941	4 775	4 945	19 320	4 501	4 858	16 150	7 223	4 586	5 860	108 165	121 335	129 737	129 737	
Expenditure By Type																		
Employee related costs		3 344	3 875	3 700	3 639	3 757	4 299	8 708	4 681	4 907	4 693	4 685	4 681	54 968	59 875	64 149	64 149	
Remuneration of councillors		377	408	419	403	366	388	342	415	406	406	406	406	4 740	4 977	5 226	5 226	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	300	300	300	300	300	
Depreciation & asset impairment		7	7	7	7	841	7	479	267	234	234	234	234	2 558	2 612	2 645	2 645	
Finance charges		37	37	37	37	37	127	37	37	37	37	37	767	1 263	2 111	1 780	1 780	
Contracted services		-	17	28	65	34	16	77	16	37	37	37	37	400	2 400	2 640	2 640	
Other expenditure		2 221	3 889	3 933	3 831	4 321	3 242	3 257	8 783	3 737	3 576	3 379	3 638	47 805	49 060	51 346	51 346	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		5 986	8 233	8 124	7 982	9 355	8 079	12 900	14 199	9 357	8 982	8 777	10 061	112 034	121 335	128 086	128 086	
Surplus/(Deficit)	1	19 660	(2 874)	(3 182)	(3 207)	(4 410)	11 241	(8 398)	(9 340)	6 793	(1 759)	(4 191)	(4 201)	(3 869)	(1)	1 651	1 651	

MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Revenue - Standard															
Governance and administration																	
Executive and council		21 560	1 189	450	137	360	14 987	82	490	11 769	3 118	489	1 498	56 129	58 468	63 444	
Budget and treasury office														3 959	4 271	4 485	
Community and public safety																	
Sport and recreation		21 560	1 189	450	137	360	14 987	82	490	11 769	3 118	489	1 498	52 170	54 197	58 959	
Public safety		769	856	1 157	1 302	1 276	1 020	1 078	1 040	1 038	791	763	1 040	12 130	13 106	14 025	
Health		741	829	1 151	1 298	1 240	1 016	1 072	1 004	1 030	779	753	992	11 905	12 871	13 782	
Economic and environmental services																	
Road transport		10	8	6	4	8	4	6	8	9	12	10	8	94	94	94	
Environmental protection		18	18			27			27				40	131	142	149	
Trading services																	
Waste management		3 309	3 314	3 335	3 336	3 309	3 313	3 341	3 329	3 342	3 315	3 334	3 321	39 898	43 134	45 337	
Total Revenue - Standard		3 302	3 301	3 313	3 316	3 301	3 311	3 335	3 323	3 335	3 307	3 323	3 310	39 778	43 009	45 207	
		7	14	22	20	8	2	6	5	7	7	11	10	120	125	130	
		8												8	6 626	6 931	
		8												8	6 626	6 931	
Expenditure - Standard																	
Governance and administration																	
Executive and council		25 646	5 359	4 941	4 775	4 945	19 320	4 501	4 858	16 150	7 223	4 586	5 860	108 165	121 335	129 737	
Budget and treasury office																	
Corporate services		2 485	2 664	2 423	2 282	3 084	2 690	2 711	2 778	2 432	2 342	2 230	2 554	30 675	30 949	32 456	
Community and public safety																	
Sport and recreation		1 010	777	723	692	728	690	716	862	898	847	855	796	9 596	10 818	11 101	
Public safety		1 170	1 523	1 215	969	1 490	866	1 133	1 354	890	855	793	1 121	13 380	11 941	12 537	
Health		304	363	485	621	866	1 134	862	563	644	640	582	636	7 699	8 190	8 798	
Economic and environmental services																	
Planning and development		1 196	1 636	1 513	1 566	2 080	1 903	4 131	2 813	2 682	2 256	2 280	2 482	26 538	28 312	30 178	
Road transport		485	772	631	693	965	654	1 467	795	934	817	848	1 040	10 099	10 772	11 479	
Environmental protection		711	855	874	864	1 106	1 240	2 654	2 003	1 733	1 424	1 417	1 427	16 308	17 398	18 550	
Trading services																	
Waste management		1	9	9	9	9	9	9	15	15	15	15	15	131	142	149	
Total Expenditure - Standard		2 275	3 865	4 122	4 035	3 989	3 368	5 864	8 470	4 115	4 262	4 145	4 164	52 674	56 791	60 004	
		84	93	91	94	118	90	151	130	116	106	123	106	1 303	1 338	1 421	
		1 416	2 962	3 245	3 157	3 007	2 503	3 962	7 363	2 955	3 175	2 999	3 036	39 778	43 009	45 207	
		775	810	786	784	863	776	1 750	978	1 045	981	1 022	1 022	11 593	12 444	13 376	
		29	68	65	99	203	118	194	137	128	121	123	861	2 147	5 283	5 467	
		29	68	65	99	203	118	194	137	128	121	123	861	2 147	5 283	5 467	
Surplus/(Deficit)		5 986	8 233	8 124	7 982	9 355	8 079	12 900	14 199	9 357	8 982	8 777	10 061	112 034	121 335	128 086	
		19 660	(2 874)	(3 182)	(3 207)	(4 410)	11 241	(8 398)	(9 340)	6 793	(1 759)	(4 191)	(4 201)	(3 869)	(1)	1 651	

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework				
		Ref												Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
Revenue by Vote																		
Vote 1 - Municipal Manager																		
Vote 2 - Management services	21 578	1 207	450	137	388	14 987	82	517	11 769	489	148	2 969	990	3 959	4 271	54 339	59 108	
Vote 3 - Community and Technical services	4 067	4 152	4 492	4 638	4 557	4 333	4 419	4 341	4 381	4 098	4 105	4 321	51 905	62 725	66 144			
Total Revenue by Vote	25 646	5 359	4 941	4 775	4 945	19 320	4 501	4 858	16 150	4 586	7 223	5 860	108 165	121 335	129 737			
Expenditure by Vote to be appropriated																		
Vote 1 - Municipal Manager	1 014	779	727	695	732	1 074	834	938	977	931	922	871	10 494	11 783	12 137			
Vote 2 - Management services	1 552	1 983	1 793	1 686	2 475	1 711	2 035	1 982	1 582	1 434	1 538	1 800	21 572	20 646	21 869			
Vote 3 - Community and Technical services	3 419	5 471	5 604	5 601	6 148	5 294	10 031	11 279	6 797	6 412	6 522	7 390	79 969	88 906	94 079			
Total Expenditure by Vote	5 986	8 233	8 124	7 982	9 355	8 079	12 900	14 199	9 357	8 777	8 982	10 061	112 034	121 335	128 086			
Surplus/(Deficit)	19 660	(2 874)	(3 182)	(3 207)	(4 410)	11 241	(8 398)	(9 340)	6 793	(4 191)	(1 759)	(4 201)	(3 869)	(1)	1 651			

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
	Multi-year expenditure to be appropriated	1																
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Community and Technical services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Single-year expenditure to be appropriated																	
	Vote 1 - Municipal Manager		150														150	-
	Vote 2 - Management services		1 600	63		10		200	10	200				20			2 103	107
	Vote 3 - Community and Technical services		1 050	50	124	148	25	3 750	2 750	1 770	1 750	1 750	1 750	1 750	2 250	15 440	2 035	2 100
	Capital single-year expenditure sub-total	2	2 800	113	124	158	25	3 950	2 760	1 970	1 750	1 770	1 750	1 770	2 250	17 692	2 142	2 200
	Total Capital Expenditure	2	2 800	113	124	158	25	3 950	2 760	1 970	1 750	1 770	1 750	1 770	2 250	17 692	2 142	2 200

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
			1	Capital Expenditure - Standard	1 750	63	-	10	-	200	10	200	-	-	20	-	2 253
	Governance and administration	150	-	-	-	-	-	-	-	-	-	-	-	150	-	-	
	Executive and council	225	-	-	10	-	-	10	-	-	-	-	-	255	100	100	
	Budget and treasury office	1 375	63	-	-	-	200	-	190	-	-	20	-	1 848	7	-	
	Corporate services	375	50	45	70	25	1 000	500	20	20	-	-	-	2 105	1 850	2 100	
	Community and public safety	225	50	45	70	25	20	500	20	-	-	-	-	455	100	350	
	Sport and recreation	150	-	-	-	-	-	1 000	-	-	-	-	-	1 650	1 750	1 750	
	Public safety	675	-	79	78	-	-	-	-	-	-	-	-	832	173	-	
	Economic and environmental services	225	-	-	-	-	-	-	-	-	-	-	-	225	-	-	
	Road transport	450	-	79	78	-	-	-	-	-	-	-	-	607	173	-	
	Environmental protection	-	-	-	-	-	3	2 750	1 750	1 750	1 750	1 750	2 250	12 503	12	-	
	Trading services	-	-	-	-	-	3	2 750	1 750	1 750	1 750	1 750	2 250	12 503	12	-	
	Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Total Capital Expenditure - Standard	2 800	113	124	158	25	23	3 950	2 760	1 970	1 750	1 770	2 250	17 692	2 142	2 200	

MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework						
	Budget Year 2013/14												Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16				
	July	August	Sept.	October	November	December	January	February	March	April	May	June							
Cash Receipts By Source																			
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	6 619	6 923
Service charges - other	61	65	43	33	30	46	49	39	27	29	52	510	534	585			510	534	585
Rental of facilities and equipment	780	869	1 255	1 442	1 377	1 077	1 126	1 102	861	837	(569)	11 285	12 217	13 088			11 285	12 217	13 088
Interest earned - external investments	54	47	46	37	39	56	41	34	41	34	29	500	500	500			500	500	500
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0			4	4	5
Licences and permits	4	3	3	3	2	2	3	2	3	2	3	3	3	35			35	35	35
Agency services	-	-	-	-	-	-	-	-	2 969	-	990	3 959	4 271	4 485			3 959	4 271	4 485
Transfers recognised - operational	24 817	4 453	3 695	3 390	3 641	18 223	3 334	3 772	3 395	3 745	3 805	91 289	96 551	103 518			91 289	96 551	103 518
Other revenue	27	32	57	52	29	53	90	48	35	44	53	583	603	618			583	603	618
Cash Receipts by Source	25 744	5 469	5 100	4 957	5 119	19 456	4 643	4 997	7 332	4 692	4 364	108 165	121 335	129 737			108 165	121 335	129 737
Other Cash Flows by Source																			
Proceeds on disposal of PPE	-	-	-	1 779	-	-	-	-	-	-	-	0	1 779	-			1 779	-	-
Borrowing long term/refinancing	2 800	-	-	-	-	12 500	-	-	-	-	-	15 300	-	-			15 300	-	-
Total Cash Receipts by Source	28 544	5 469	5 100	6 736	5 119	31 956	4 643	4 997	7 332	4 692	4 364	125 244	121 335	129 737			125 244	121 335	129 737
Cash Payments by Type																			
Employee related costs	3 109	3 603	3 441	3 384	3 493	3 998	8 097	4 353	4 364	4 356	4 352	51 113	56 837	60 514			51 113	56 837	60 514
Remuneration of councillors	377	408	419	403	366	388	342	415	406	406	406	4 740	4 977	5 226			4 740	4 977	5 226
Finance charges	18	18	18	18	18	61	18	18	18	18	371	611	1 401	1 006			611	1 401	1 006
Contracted services	-	17	28	65	34	16	77	16	37	37	37	400	2 400	2 640			400	2 400	2 640
Other expenditure	2 263	3 963	4 007	3 903	4 403	3 304	3 319	8 950	3 644	3 444	3 707	48 713	49 254	51 239			48 713	49 254	51 239
Cash Payments by Type	5 767	8 009	7 913	7 773	8 313	7 767	11 853	13 751	8 468	8 260	8 872	105 577	114 868	120 625			105 577	114 868	120 625
Other Cash Flows/Payments by Type																			
Capital assets	2 800	113	124	158	25	23	-	-	1 750	1 770	8 960	17 692	2 142	2 200			17 692	2 142	2 200
Repayment of borrowing	89	89	89	89	89	451	89	89	89	89	451	1 794	3 808	3 736			1 794	3 808	3 736
Total Cash Payments by Type	8 656	8 210	8 126	8 021	8 428	8 240	11 942	13 841	10 307	10 119	18 283	125 063	120 819	126 561			125 063	120 819	126 561
NET INCREASE/(DECREASE) IN CASH HELD	19 888	(2 742)	(3 026)	(1 285)	(3 309)	23 716	(7 299)	(8 843)	(2 976)	(5 427)	(13 919)	181	516	3 176			181	516	3 176
Cash/cash equivalents at the monthly/year begin:	1 554	21 442	18 700	15 674	14 389	11 080	34 796	27 498	24 056	21 081	15 653	1 554	1 734	2 251			1 554	1 734	2 251
Cash/cash equivalents at the monthly/year end:	21 442	18 700	15 674	14 389	11 080	34 796	27 498	18 654	21 081	15 653	1 734	1 734	2 251	5 427			1 734	2 251	5 427

2.10 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Allocations and grants made by the municipality

Due to financial constraints, the municipality reduced the budget for allocations to other individuals and entities to zero for the entire MTREF period.

2.12 Municipal Manager’s quality certificate

I W. A. du Toit, Acting Municipal Manager of Overberg District Municipality, hereby certify that the annual 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 annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

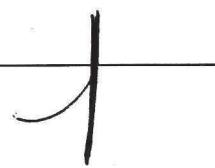
Print Name Willem Adriaan du Toit

Municipal Manager of Overberg District Municipality

Signature

Date

27/05/2013



**WA du Toit
ACTING MUNICIPAL
MANAGER**

Part 3 – Appendices

3.1 Appendix A – Capital budget

Municipal Vote/Capital project R thousand	Program/Project description	IDP Goal code 2	Asset Class 3	Asset Sub-Class 3	2013/14 Medium Term Revenue & Expenditure Framework			Project information New or renewal
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Parent municipality:								
<i>List all capital projects grouped by Municipal Vote</i>								
3.2 - Environment Protection	Sundry equipment	E	Other assets	Furniture and other office equipment	78	82		New
3.2 - Environment Protection	Data projectors x 2	E	Other assets	Furniture and other office equipment	19	21		New
3.2 - Environment Protection	Inspection Kit	E	Other assets	Furniture and other office equipment	60	70		New
2.2 - Administration	Voertuig	I	Other assets	General Vehicles	200	-		New
2.2 - Administration	Staal Rakke (Argiewe)	I	Other assets	Furniture and other office equipment	50	-		New
2.4 - Human Resources	Computer equipment	I	Other assets	Computers - hardware/equipment	13	-		New
2.8 - Financial Administration	Computer equipment	H	Other assets	Computers - hardware/equipment	30	100	100	New
3.1 - Public Safety	Rescue equipment	J	Other assets	Plant & equipment	-	250	250	New
3.1 - Public Safety	Replacement of vehicles	J	Other assets	Fire	1 500	1 500	1 500	Renewal
3.6 - Resorts	Upgrading of sewerage plant	G	Infrastructure - Sanitation	Sewerage purification	50	-		Renewal
3.6 - Resorts	Upgrading of bungalows	G	Community	Recreational facilities	50	100	250	Renewal
3.6 - Resorts	Upgrading of Swimming Beach	G	Community	Recreational facilities	50	-		Renewal
3.6 - Resorts	Refridgerators	G	Community	Recreational facilities	20	-	100	New
3.6 - Resorts	New grass cutting & safety equipment	G	Other assets	Plant & equipment	60	-		New
3.5 - Solid Waste	Computer equipment	C	Other assets	Computers - hardware/equipment	-	7		New
3.5 - Solid Waste	Office equipment	C	Other assets	Furniture and other office equipment	3	5		New
3.5 - Solid Waste	Cell 3 & rehabilitation of cell 1 & 2	C	Infrastructure - Other	Waste Management	12 500	-		New
2.5 - Planning	2x Laptops	I	Other assets	Computers - hardware/equipment	20	7		New
2.5 - Planning	1x Vehicle - Social Development	I	Other assets	General Vehicles	190	-		New
					14 892	2 142	2 200	
Capitalised Lease Assets								
2.12 - Finance income & IT	Leased copiers	H	Other assets	Furniture and other office equipment	75	-		New
2.4 - Human Resources	Leased copiers	I	Other assets	Furniture and other office equipment	75	-		New
1.4 - Management Support	Leased copiers	A	Other assets	Furniture and other office equipment	75	-		New
2.2 - Administration	Leased copiers	I	Other assets	Furniture and other office equipment	75	-		New
2.2 - Administration	Leased copiers	I	Other assets	Furniture and other office equipment	75	-		New
2.2 - Administration	Leased copiers	I	Other assets	Furniture and other office equipment	1 000	-		New
3.7 - Environmental Management	Leased copiers	E	Other assets	Furniture and other office equipment	75	-		New
2.14 - IDP/LED	Leased copiers	I	Other assets	Furniture and other office equipment	75	-		New
2.13 - Record Management	Leased copiers	I	Other assets	Furniture and other office equipment	75	-		New
2.8 - Financial Administration	Leased copiers	H	Other assets	Furniture and other office equipment	75	-		New
1.1 - Council Expenditure	Leased copiers	A	Other assets	Furniture and other office equipment	75	-		New
3.2 - Environment Protection	Leased copiers	E	Other assets	Furniture and other office equipment	75	-		New
2.11 - Supply Chain Management	Leased copiers	H	Other assets	Furniture and other office equipment	75	-		New
3.4 - Roads/Engineering	Leased copiers	B	Other assets	Furniture and other office equipment	75	-		New
3.4 - Roads/Engineering	Leased copiers	B	Other assets	Furniture and other office equipment	75	-		New
3.1 - Public Safety	Leased copiers	J	Other assets	Furniture and other office equipment	75	-		New
3.2 - Environment Protection	Leased copiers	E	Other assets	Furniture and other office equipment	75	-		New
3.2 - Environment Protection	Leased copiers	E	Other assets	Furniture and other office equipment	75	-		New
3.2 - Environment Protection	Leased copiers	E	Other assets	Furniture and other office equipment	75	-		New
3.4 - Roads/Engineering	Leased copiers	B	Other assets	Furniture and other office equipment	75	-		New
3.6 - Resorts	Leased copiers	G	Other assets	Furniture and other office equipment	75	-		New
3.6 - Resorts	Leased copiers	G	Other assets	Furniture and other office equipment	75	-		New
3.6 - Resorts	Leased copiers	G	Other assets	Furniture and other office equipment	75	-		New
3.1 - Public Safety	Leased copiers	J	Other assets	Furniture and other office equipment	75	-		New
3.2 - Environment Protection	Leased copiers	E	Other assets	Furniture and other office equipment	75	-		New
					2 800	-	-	
Total Capital expenditure					17 692	2 142	2 200	

3.2 Appendix B – Tariff Listing

Refer to Appendix B attached.

3.3 Appendix C – Selected Supporting Schedules

Refer to the attached

OVERBERG DISTRIKSMUNISIPALITEIT

BEGROTING 2013/2014
SKEDULE VAN VOORGESTELDE TARIIEWE

A. HOSTELLE	Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
			2012/13	2012/13	2013/14	2013/14
			Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
	Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
			2012/13	2012/13	2013/14	2013/14
			Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
	Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
			2012/13	2012/13	2013/14	2013/14
			Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
	Verblyf	Per persoon per nag	R 1.75	R 2.00	R 1.84	R 2.10
	• Velapi Hostel: Water					
	Beskikbaarheid	Per maand	R 45.61	R 52.00	R 49.12	R 56.00
	0 - 6 Kiloliter	Per kl	R -	R -	R -	R -
	7 - 10 Kiloliter	Per kl	R 2.98	R 3.40	R 3.15	R 3.60
	11 - 15 Kiloliter	Per kl	R 4.39	R 5.00	R 4.73	R 5.40
	Meer as 15 Kiloliter	Per kl	R 5.13	R 5.85	R 5.43	R 6.20

6.51%

Gemiddelde verhoging in tariewe vir 2013/14

B. **ADMINISTRASIEKOSTE**

	Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
			2012/13	2012/13	2013/14	2013/14
			Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
	Heffing op openbare oorde		5%	..14%	5%	..14%
	Heffing op munisipale funksies		5%	..14%	5%	..14%
	Heffing op PGS/ Global funds		5%	..14%	5%	..14%
	Heffing op paaie		10%	..14%	12%	..14%

C. **BRANDWEERTARIEWE**

	Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
			2012/13	2012/13	2013/14	2013/14
			Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
	• <u>Spesialis insidente</u>					
	• <u>Uitroep koste:</u>					
	Motorpompe	Per eenheid	R 666.67	R 760.00	R 701.75	R 800.00
	Diens- en responsvoertuie	Per eenheid	R 328.95	R 375.00	R 350.87	R 400.00
	• <u>Bystand en operasionele koste</u>					
	Motorpompe	Per uur	R 666.67	R 760.00	R 701.75	R 800.00
	Diens- en responsvoertuie	Per uur	R 552.63	R 630.00	R 587.71	R 670.00
	• <u>Mannekrag</u>					
	Senior	Per uur	R 184.21	R 210.00	R 201.75	R 230.00
	Junior	Per uur	R 122.81	R 140.00	R 131.57	R 150.00
	• <u>Water</u>	Per kiloliter	R 10.09	R 11.50	R 10.52	R 12.00
	• <u>Chemikalieë</u>			Kosprys plus 10%+14%		Kosprys plus 10%+14%
	• <u>Drinkwater (aanry)</u>	Per kilometer	R 21.93	R 25.00	R 23.68	R 27.00
	• <u>Bystand vir brandwerk</u>	Per eenheid per uur	R 219.30	R 250.00	R 241.22	R 275.00
	• <u>Hulp van buitendienste</u>			Kosprys plus 10%+14%		Kosprys plus 10%+14%
	• <u>Herwinningsvoertuig:</u>					
	• <u>Privaat persone/organisasies</u>					
	Uitroep	Per uitroep	R 675.44	R 770.00	R 719.29	R 820.00
	Herwinning	Per uur	R 1 105.26	R 1 260.00	R 1 184.21	R 1 350.00
	Insleep (binne 25km radius)		R 701.75	R 800.00	R 745.61	R 850.00
	Insleep (addisioneel buite 25km radius)	Per kilometer	R 21.93	R 25.00	R 23.68	R 27.00
	• <u>Munisipaliteite binne Raadsgebied</u>					
	Uitroep		Gratis		Gratis	
	Herwinning	Per uur	R 701.75	R 800.00	R 745.61	R 850.00
	Insleep		Koste plus 15%	Koste plus 15%+14%	Koste plus 15%	Koste plus 15%+14%

Munisipaliteite buite raadsgebied geld onder privaat tariewe

Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
		2012/13	2012/13	2013/14	2013/14
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
• <u>Nie gesubsidieerde reddingsorganisasies (Bergklub, NSRI, ens.)</u>					
Uitroep		Gratis		Gratis	
Insleep (insluitend reis en verblyf van personeel waar nodig)		Werklike koste	Werklike koste+14%	Werklike koste	Werklike koste+14%
Herwinning (reddings ingestuit)		Werklike koste	Werklike koste+14%	Werklike koste	Werklike koste+14%
• <u>Pompe en toerusting</u>		R -		R -	
Pomp van swembaddens (<i>slegs kantoorure</i>)	Per uur of gedeelte	R 236.84	R 270.00	R 250.00	R 285.00
Spesialis pompe (Hazmat, ens)	Per uur of gedeelte	R 122.81	R 140.00	R 131.58	R 150.00
Hidroliese toerusting, lugsakke, ens	Per uur of gedeelte	R 364.04	R 415.00	R 394.74	R 450.00
Beligting	Per uur of gedeelte	R 114.04	R 130.00	R 122.81	R 140.00
Volmaak van silinders	Per silinder	R 96.49	R 110.00	R 105.26	R 120.00
• <u>Bystand filmwerk</u>		R -		R -	
Per voertuig met bemanning van twee	Per uur of gedeelte	R 548.25	R 625.00	R 592.11	R 675.00
Addisionele bemanning	Per uur of gedeelte	R 221.93	R 253.00	R 241.23	R 275.00
• <u>Kursusse</u>					
Noodhulp vlak 1	Per persoon	R 438.60	R 500.00	R 473.68	R 540.00
Noodhulp vlak 3	Per persoon	R 745.61	R 850.00	R 789.47	R 900.00
Brandblussers – basies	Per persoon	R 543.86	R 620.00	R 578.95	R 660.00
Basiese brandbestryding – 1 dag	Per persoon	R 885.96	R 1 010.00	R 942.98	R 1 075.00
Skoolgaande kinders	Per persoon	R 219.30	R 250.00	R 241.23	R 275.00
• <u>Opleiding Vervoerkoste</u>	Per kilometer	R 4.39	R 5.00	R 4.39	R 5.00
• <u>Bystandsdienste</u>					
Spesiale geleenthede (special events)	Per voertuig/ vaartuig	R - R 245.61	R 280.00	R - R 263.16	R 300.00
Mediese bystand (beperk tot lokaal of terrein)	Per uur	R 201.75	R 230.00	R 219.30	R 250.00
• <u>Versekeringsinspeksies</u>					
Inspeksie op versoek van versekering		R 407.89	R 465.00	R 438.60	R 500.00
Opvolg inspeksie na bogenoemde		R 157.89	R 180.00	R 166.67	R 190.00
• <u>Demonstrasies by feeste, kermisse, ens.</u>					
Voorwaarde- gepaard met bewusmaking			Werklike koste+14%		Werklike koste+14%
• <u>Spesiale ondersoek</u>					
Siviele eise, assuransië, siviele hofsake, ens.	Per persoon per uur	R 311.40	R 355.00	R 333.33	R 380.00
• <u>Duikspan</u>	Per dag	R 771.93	R 880.00	R 833.33	R 950.00
• <u>Lesingslokaal</u>	Per dag	R 307.02	R 350.00	R 328.95	R 375.00
• <u>Eksterne opleidingsfasiliteite</u>	Per student per dag	R - R 153.51	R 175.00	R - R 166.67	R 190.00
• <u>Okkupasie sertifikate</u>	Geen BTW		R 130.00		R 140.00
• <u>Noodhulp "refresher" kursus</u>		R 144.74	R 165.00	R 153.51	R 175.00
• <u>Vlambare vloeistof Permitte</u>					
Groot maat >1000L vir Industrie en Kommersieël	Geen BTW		R 1 000.00		R 1 000.00
Klein maat <1000 L vir plase en privaat instansies	Geen BTW		R 250.00		R 275.00
LPG	Geen BTW		R 120.00		R 130.00
			plus Inspeksie tarief		plus Inspeksie tarief
• <u>Voertuig - Gevaarhoudendestowwe Permit</u>	Per Voertuig	R 307.02	R 350.00	R 328.95	R 375.00
• <u>Brandpermit</u>	Per Terrein	R 333.33	R 380.00	R 350.88	R 400.00
• <u>Inspeksies tov Verordeninge & Regulasies</u> (Sertifikaat Uitgesluit)		R 307.02	R 350.00	R 328.95	R 375.00
• <u>Brandinspeksies op versoek</u> Gebruik vir Kommersieële doeleindes		R 307.02	R 350.00	R 328.95	R 375.00

7.13%

Gemiddelde verhoging in tariewe vir 2013/14

Besonderhede	Eenheid	Goedgekeurde 2012/13		Goedgekeurde 2013/14	
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
D. STORTINGSTARIEWE KARWYDERSKRAAL STREEKSTORTINGSTERREIN					
Vaste maandelikse heffing	Per erf per maand	R 8.94	R 10.19	R 8.95	R 10.20
Bedryfskoste	Per ton of gedeelte	R 61.56	R 70.18	R 63.16	R 72.00
Ander verbruikers (wat nie vaste maandelikse heffing betaal nie):	Per ton of gedeelte	R 107.46	R 122.50	R 109.65	R 125.00
		1.58%		Gemiddelde verhoging in tariewe vir 2013/14	

E. ADDISIONELE TARIEWE

Besonderhede	Eenheid	Goedgekeurde 2012/13		Goedgekeurde 2013/14	
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
Fotostaat per A4 blad	Per blad	R 3.38	R 3.85	R 3.51	R 4.00
Fotostaat per A3 blad	Per blad	R 3.38	R 3.85	R 3.68	R 4.20
Rekenaardrukstuk	Per blad	R 8.77	R 10.00	R 9.65	R 11.00
Afstuur van fakse	Per blad	R 15.79	R 18.00	R 17.54	R 20.00
Gedishonoreerde tjeks	Per tjek	R 70.18	R 80.00	R 87.72	R 100.00
Foutiewe inbetalings	Per geval	R 70.18	R 80.00	R 87.72	R 100.00
Huur van chippers / riooltrokke		R 701.75	R 800.00	R 745.61	R 850.00
Drukwerk van kaart en lugfoto's : A0 Grootte swart	Per item	R 59.65	R 68.00	R 65.79	R 75.00
Drukwerk van kaart en lugfoto's : A0 Grootte kleur	Per item	R 68.42	R 78.00	R 74.56	R 85.00
Drukwerk van kaart en lugfoto's : A0 Grootte lugfoto	Per item	R 189.47	R 216.00	R 201.75	R 230.00
Drukwerk van kaart en lugfoto's : A1 Grootte swart	Per item	R 52.63	R 60.00	R 57.02	R 65.00
Drukwerk van kaart en lugfoto's : A1 Grootte kleur	Per item	R 57.89	R 66.00	R 61.40	R 70.00
Drukwerk van kaart en lugfoto's : A1 Grootte lugfoto	Per item	R 115.79	R 132.00	R 122.81	R 140.00
Drukwerk van kaart en lugfoto's : A2 Grootte swart	Per item	R 42.11	R 48.00	R 45.61	R 52.00
Drukwerk van kaart en lugfoto's : A2 Grootte kleur	Per item	R 47.37	R 54.00	R 50.88	R 58.00
Drukwerk van kaart en lugfoto's : A2 Grootte lugfoto	Per item	R 94.74	R 108.00	R 100.88	R 115.00
Drukwerk van kaart en lugfoto's : A3 Grootte swart	Per item	R 33.33	R 38.00	R 35.09	R 40.00
Drukwerk van kaart en lugfoto's : A3 Grootte kleur	Per item	R 37.72	R 43.00	R 40.35	R 46.00
Drukwerk van kaart en lugfoto's : A3 Grootte lugfoto	Per item	R 73.68	R 84.00	R 78.95	R 90.00
Drukwerk van kaart en lugfoto's : A4 Grootte swart	Per item	R 13.16	R 15.00	R 14.04	R 16.00
Drukwerk van kaart en lugfoto's : A4 Grootte kleur	Per item	R 15.79	R 18.00	R 16.67	R 19.00
Drukwerk van kaart en lugfoto's : A4 Grootte lugfoto	Per item	R 21.05	R 24.00	R 22.81	R 26.00
		9.03%		Gemiddelde verhoging in tariewe vir 2013/14	

F. PONT TARIEWE

Besonderhede	Eenheid	Goedgekeurde 2012/13		Goedgekeurde 2013/14	
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
Trekker	Per voertuig	R 13.16	R 15.00	R 14.04	R 16.00
Vragmotor	Per voertuig	R 35.09	R 40.00	R 36.84	R 42.00
Motor en bakkie	Per voertuig	R 35.09	R 40.00	R 36.84	R 42.00
Motorfiets	Per voertuig	R 13.16	R 15.00	R 14.04	R 16.00
Landbou implemente,bote, karavane,ens add tot voertuig	Per item add	R 13.16	R 15.00	R 14.04	R 16.00
Voetganger	Per persoon		GEEN		GEEN
Maand tarief	Per maand	R 192.98	R 220.00	R 210.53	R 240.00
Jaar tarief	Per jaar	R 1 052.63	R 1 200.00	R 1 140.35	R 1 300.00

GEEN DIENS BESIKKBAAR TUSSEN SONONDER EN SONOP 10 TON MAKSIMUM MASSA PER RIT TOEGELAAT

PONT TARIEWE SLUIT BTW IN

Besonderhede	Eenheid	Goedgekeurde 2012/13		Goedgekeurde 2013/14	
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
Aanbring van Toerisme/Fasiliteitstekens	2 X pale	R 263.16	R 300.00	R 263.16	R 300.00
Enige bykomende struktuur tot bogenoemde pale		R 175.44	R 200.00	R 175.44	R 200.00
		0.00%		Gemiddelde verhoging in tariewe vir 2013/14	

G. PAAIE TARIEWE

Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
		2012/13	2012/13	2013/14	2013/14
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
H. MUNISIPALE GESONDHEID					
H.1 WATERKWALITEITSMONITERING					
1.1 Alle monsters geneem op versoek (behalwe op versoek van 'n owerheid) R120.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Overberg Distriksmunisipaliteit	R	105.26	R 120.00	R 114.04	R 130.00
1.2 Met die aansoek om 'n geskikheidsertifikaat vir 'n voedselperseel wie nie deur 'n watervoorsieningsowerheid bedien word nie: R120.00 per monsternemingsessie (Bakteriologies & chemies), plus laboratoriumkoste van laboratorium gekontrakteer deur Overberg Distriksmunisipaliteit	R	105.26	R 120.00	R 114.04	R 130.00
1.3 Waar daar na aanleiding van 1.2 opvolgmonsters geneem moet word, nadat daar nie aan die SANS 241 Kode vir Waterkwaliteit voldoen is nie: R120.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Overberg Distriksmunisipaliteit	R	105.26	R 120.00	R 114.04	R 130.00
1.4 Alle daaropvolgende roetine monsternemings vir bakteriologiese en/of chemiese analise by persele wat oor 'n Geskikheidsertifikaat beskik		Graits	Gratis	Graits	Gratis
H.2 MELKMONITERING OP VERSOEK VAN VERSKAFFERS VAN MELK EN MELK-PRODUKTE					
2.1 Alle monsternemings vir bakteriologiese of chemiese analise: R120.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Overberg Distriksmunisipaliteit	R	105.26	R 120.00	R 114.04	R 130.00
2.2 Opvolgmonsters geneem op versoek in gevalle waar daar nie voldoen is aan die bepalings van die Wet op Voedingsmiddels, Skoonheidsmiddels & Ontsmettingsmiddels 1972 (Wet 54 van 1972) nie: R120 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Overberg Distriksmunisipaliteit	R	105.26	R 120.00	R 114.04	R 130.00
H.3 KOMMENTAAR TEN OPSIGTE VAN VOEDSELUITVOERSERTIFIKATE					
H.4 GESKIKTHEIDSERTIFIKAAT VIR VOEDSELPERSELE					
Uitreiking van Geskikheidsertifikaat ingevolge die Regulasies met betrekking tot die algemene higiëniese vereistes vir voedselpersele en die vervoer van voedsel: R918 / Regulasie betreffende melkstalle en die vervoer van melk: R1256					
4.1 R120 per aansoek (eenmalige betaling)	R	105.26	R 120.00	R 114.04	R 130.00
4.2 Inspeksie uitgevoer kragtens artikel 4.5 van R918 na aanleiding van 'n versoek vir die opheffing van 'n verbod op die gebruik van 'n perseel of fasiliteit	R	315.79	R 360.00	R 333.33	R 380.00
4.3 Die vervanging van 'n Geskikheidsertifikaat	R	105.26	R 120.00	R 114.04	R 130.00
H.5 GESONDHEIDSINSPEKSIE BY PERSELE, ANDERS AS VOEDSELPERSELE, WAAR DAAR INGEVOLGE DIE WET OP BESIGHEDE 'N LISENSIE UITGEREIK WORD					
Aansoek om uitreiking van 'n Gesondheidsverslag ten opsigte van die lisensie	R	105.26	R 120.00	R 114.04	R 130.00
H.6 Uitreik van sertifikaat vir die verwydering/ of vernietiging van voedselprodukte ongeskik vir menslike verbruik					
	R	200.00	R 228.00	R 210.53	R 240.00

Besonderhede	Eenheid	Goedgekeurde	Goedgekeurde	Goedgekeurde	Goedgekeurde
		2012/13	2012/13	2013/14	2013/14
		Tariewe-btw uit	Tariewe-BTW INGESLUIT	Tariewe-btw uit	Tariewe-BTW INGESLUIT
H.7 LUGKWALITEITBEHEER: LISENSIËRINGSKOSTE					
Brandstof verbruikende toestelle volgens Wetgewing. Lisensiëringskoste sal geskied deur middel van 'n glyskaal volgens tipe aansoek					
7.1 ATMOSPHERIC EMISSION TARIFFS					
Application Fees for licence fee					
		R 929.82	R 1 060.00	R 1 008.77	R 1 150.00
Licence fee determined i.t.o. AIR QUALITY ACT 39 OF 2004					
Processing Fee for application as contemplated in Section 37/44/47 of the AQA					
Band 1		R 3 508.77	R 4 000.00	R 3 684.21	R 4 200.00
Band 2		R 14 035.09	R 16 000.00	R 14 912.28	R 17 000.00
Band 3		R 43 859.65	R 50 000.00	R 46 491.23	R 53 000.00
Band 4		R 87 719.30	R 100 000.00	R 92 982.46	R 106 000.00
Band 5		R 175 438.60	R 200 000.00	R 188 596.49	R 215 000.00
H.8 Uitreiking van 'n gesondheidsverslag of sertifikaat behalwe as uitreiking op versoek van 'n Owerheid geskied					
		R 105.26	R 120.00	R 114.04	R 130.00
H.9 Gesondheidsmonitering met die opgrawing en herberging					
		R 315.79	R 360.00	R 333.33	R 380.00
		7.15%	Gemiddelde verhoging in tariewe vir 2013/14		
I. BOUPLANNE					
Inspeksie van Bouplanne					
Kaap Agulhas, Theewaterskloof en Swellendam Area					
Overstrand Area					
					5% van Bouplankoste
					3% van Bouplankoste

ADDISIONEEL:

1. Kansellasië van oord besprekings sal streng geskied volgens die raad se kredietbeheerbeleid.

DIE DAM TARIEFSTRUKTUUR 2013/2014

	• Binnse seisoen:				• Buite seisoen:				
	Goedgekeurde Tariewe 2012/13		Voorgestelde Tariewe 2013/2014		Goedgekeurde Tariewe Naweek 2012/13		Voorgestelde Tariewe Naweek 2013/2014		
	BTW Uitgesluit	BTW Ingesluit	BTW Uitgesluit	BTW Ingesluit	BTW Uitgesluit	BTW Ingesluit	BTW Uitgesluit	BTW Ingesluit	
• KAMPHUUSE									
• Kamphuisies	R 447,37	R 510,00	R 482,48	R 550,00	R 7,84%	R 460,00	R 416,67	R 475,00	R 5,96%
• Breëskade Deposito	R 300,00	R 300,00	R 300,00	R 300,00	0,00%	R 300,00	R 300,00	R 300,00	0,00%
• Administratiewe fooi met kansellasie (Sligs betaalbaar wanneer perseel herverhuur word)	R 70,18	R 80,00	R 70,18	R 80,00	0,00%	R 70,18	R 80,00	R 80,00	0,00%
• Kansellatiefooi per geleentheid (Sligs betaalbaar indien perseel nie herverhuur is nie)	R 250,00	R 285,00	R 254,39	R 290,00	1,75%	R 250,00	R 254,39	R 290,00	1,75%
• KARAVAAN/TENTSTAANPLEKKE									
• Elektrisiteit per nag	R 201,75	R 250,00	R 236,84	R 270,00	8,00%	R 170,00	R 153,51	R 175,00	2,94%
• Sonder elektrisiteit per nag	R 171,05	R 200,00	R 184,21	R 210,00	5,00%	R 150,00	R 144,74	R 165,00	10,00%
• Administratiewe fooi met kansellasie (Sligs betaalbaar wanneer perseel herverhuur word)	R 70,18	R 80,00	R 70,18	R 80,00	0,00%	R 70,18	R 80,00	R 80,00	0,00%
• Kansellatiefooi per geleentheid (Sligs betaalbaar indien perseel nie herverhuur is nie)	R 250,00	R 285,00	R 254,39	R 290,00	1,75%	R 250,00	R 254,39	R 290,00	1,75%
• BESOEKERS/EKSTRA VOERTUIG									
• Dag besoeker/Ekstra persoon per perseel	R 13,16	R 15,00	R 13,16	R 15,00	0,00%	R 13,16	R 15,00	R 15,00	0,00%
• Ekstra persoon per nag	R 13,16	R 15,00	R 13,16	R 15,00	0,00%	R 13,16	R 15,00	R 15,00	0,00%
• Ekstra voertuig per voertuig	R 26,32	R 30,00	R 26,32	R 30,00	0,00%	R 26,32	R 30,00	R 30,00	0,00%
• Mini Bus per dag (08:00 tot 17:00)	R 35,09	R 40,00	R 35,09	R 40,00	0,00%	R 35,09	R 40,00	R 40,00	0,00%
• Busse (08:00 tot 17:00)	R 70,18	R 80,00	R 87,72	R 100,00	20,00%	R 70,18	R 80,00	R 80,00	0,00%
• Businsittendes per persoon (08:00 tot 17:00)	R 13,16	R 15,00	R 13,16	R 15,00	0,00%	R 13,16	R 15,00	R 15,00	0,00%
• Kinders 5 jaar en jonger									
• SEMI-PERMANENTE PERSELE									
• Perseelhuur per jaar	R 8 627,19	R 9 835,00	R 9 122,81	R 10 400,00	5,74%	R 8 627,19	R 9 122,81	R 9 835,00	5,74%
• Plettenberg huise per jaar	R 10 438,60	R 11 900,00	R 11 052,63	R 12 600,00	5,88%	R 10 438,60	R 11 052,63	R 11 900,00	5,88%
• ELEKTRISITEIT									
• Elektrisiteits Eenheidstarief per eenheid Per maand	R 0,96	R 1,45	R 1,46	R 1,67	15,00%	R 1,27	R 1,46	R 1,67	15,00%
• Elektrisiteit Beskikbaarheidstarief (Semi-Permanente Persele) per maand	R 16,67	R 160,00	R 157,89	R 180,00	12,50%	R 140,35	R 161,40	R 184,00	15,00%
• ONDERVERHUURING SEMI-PERMANENTE HUURDERS									
• Onderverhuur per persoon semi-permanente woning per dag	R 13,16	R 15,00	R 13,16	R 15,00	0,00%	R 13,16	R 15,00	R 15,00	0,00%
• Onderverhuur per voertuig semi-permanente woning per dag	R 26,32	R 30,00	R 26,32	R 30,00	0,00%	R 26,32	R 30,00	R 30,00	0,00%
• MAANDELIKSE HEFFING SEMI-PERMANENTE HUURDERS (INGESLUIT IN HUUR)									
• Water - Basies Per maand	R 131,58	R 150,00	R 131,58	R 150,00	0,00%	R 131,58	R 150,00	R 150,00	0,00%
• Riiool - Basies Per maand	R 241,23	R 275,00	R 241,23	R 275,00	0,00%	R 241,23	R 275,00	R 275,00	0,00%
• Vullisverwydering - Basies Per maand	R 140,35	R 160,00	R 140,35	R 160,00	0,00%	R 140,35	R 160,00	R 160,00	0,00%
• Verminderde tarief vir groepe en (Uitgesluit 15 Desember tot 15 Januarie van die volgende jaar en Paasaweek)									
Groepe van 20 tot 50 persone : 15% korting op die toepaslike tarief per eenheid									
Groepe van 51 tot 100 persone : 20% korting op die toepaslike tarief per eenheid									
Groepe van 101 tot 200 persone : 25% korting op die toepaslike tarief per eenheid									
Groepe van meer as 200 persone : 30% korting op die toepaslike tarief per eenheid									
SEISOENTYPER:									
• Binnse-seisoen: Die tydperk vanaf 15 Desember van elke jaar tot 15 Januarie van die volgende jaar en Paasaweek									
• Buite-seisoen: Die tydperk vanaf 16 Januarie tot 14 Desember uitgesluit Paasaweek									
WEEKTYE EN NAWEEKTYE									
• Week : Sondag 14:00 tot Donderdag 10:00									
• Week : Donderdag 14:00 tot Sondag 10:00									
SEISOENTYPER:									
• Binnse-seisoen: Die tydperk vanaf 15 Desember van elke jaar tot 15 Januarie van die volgende jaar en Paasaweek									
• Buite-seisoen: Die tydperk vanaf 16 Januarie tot 14 Desember uitgesluit Paasaweek									
WEEKTYE EN NAWEEKTYE									
• Week : Sondag 14:00 tot Donderdag 10:00									
• Week : Donderdag 14:00 tot Sondag 10:00									

D. STORTINGSTARIEWE KARWYDESKRAAL STREEKSTORTINGSTERREIN

Besonderhede	Eenheid	Goedgekeurde 2012/13		Goedgekeurde 2012/13		Goedgekeurde 2013/14		Goedgekeurde 2013/14	
		Tariewe-btw uit		Tariewe-BTW INGESLUIT		Tariewe-btw uit		Tariewe-BTW INGESLUIT	
Vaste maandelikse heffing	Per erf per maand	R	8.94	R	10.19	R	8.95	R	10.20
Bedryfskoste	Per ton of gedeelte	R	61.56	R	70.18	R	63.16	R	72.00
Ander verbruikers (wat nie vaste maandelikse heffing betaal nie):	Per ton of gedeelte	R	107.46	R	122.50	R	109.65	R	125.00
			1.58%	Gemiddelde verhoging in tariewe vir 2013/14					

DENNEHOF TARIEFSTRUKTUUR 2013/14

	• Binne seisoen:				• Buite seisoen:									
	Goedgekeurde Tariewe 2012/13		Goedgekeurde Tariewe 2013/14		Goedgekeurde Tariewe Naweeke 2012/13		Goedgekeurde Tariewe Naweeke 2013/14							
	BTW Uitgesluit	BTW Ingesluit	BTW Uitgesluit	BTW Ingesluit	BTW Uitgesluit	BTW Ingesluit	BTW Uitgesluit	BTW Ingesluit						
• KAMPHUISE														
• 4 Slaapplek: Per nag	R 333.33	R 380.00	R 350.88	R 400.00	R 298.25	R 340.00	R 307.02	R 350.00	R 271.93	R 310.00	R 280.70	R 320.00	R 3.23%	
• 6 Slaapplek: Per nag	R 600.88	R 685.00	R 614.04	R 700.00	R 595.09	R 670.00	R 625.00	R 700.00	R 438.60	R 500.00	R 460.53	R 520.00	R 5.00%	
• 8 Slaapplek: Per nag	R 675.44	R 770.00	R 701.75	R 800.00	R 578.95	R 660.00	R 592.11	R 675.00	R 459.21	R 535.09	R 493.86	R 560.00	R 5.64%	
• Breëskade Deposito****GEEN BTW****	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 0.00%	
• Administratiewe fooi met kansellasie (Slegs betaalbaar wanneer perseel herverhuur word)	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 0.00%	
• Kansellasiefooi per geleentheid (Slegs betaalbaar indien perseel nie herverhuur is nie)	R 250.00	R 285.00	R 254.39	R 290.00	R 250.00	R 285.00	R 254.39	R 290.00	R 175.56	R 250.00	R 254.39	R 290.00	R 1.75%	
• KARAVAN/TENT/KAMPLEKKE														
• Staamplek met elektrisiteit per nag	R 201.75	R 230.00	R 210.53	R 240.00	R 149.12	R 170.00	R 153.51	R 175.00	R 94.94	R 149.12	R 135.51	R 175.00	R 2.94%	
• Staamplek sonder elektrisiteit per nag	R 140.35	R 160.00	R 149.12	R 170.00	R 100.00	R 120.00	R 100.00	R 120.00	R 60.00	R 80.00	R 60.00	R 80.00	R 0.00%	
• Groot staamplek met elektrisiteit per dag (alleenlik vir funksies)	R 526.32	R 600.00	R 543.86	R 620.00	R 333.36	R 400.00	R 366.67	R 400.00	R 200.00	R 250.00	R 200.00	R 250.00	R 3.33%	
• Administratiewe fooi met kansellasie (Slegs betaalbaar wanneer perseel herverhuur word)	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 0.00%	
• Kansellasiefooi per geleentheid (Slegs betaalbaar indien perseel nie herverhuur is nie)	R 250.00	R 285.00	R 254.39	R 290.00	R 250.00	R 285.00	R 254.39	R 290.00	R 175.56	R 250.00	R 254.39	R 290.00	R 1.75%	
• DIE HERBERG														
• Volle fasiliteit per nag vir 40 Persone (Groepsfasiliteit Buite Seisoen)	R 5 087.72	R 5 800.00	R 5 263.16	R 6 000.00	R 5 087.72	R 5 800.00	R 5 263.16	R 6 000.00	R 3 459.4	R 5 087.72	R 5 800.00	R 6 000.00	R 3.45%	
• Breëskade Deposito****GEEN BTW****	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 1 340.00	R 0.00%	
• Administratiewe fooi met kansellasie (Slegs betaalbaar wanneer perseel herverhuur word)	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 0.00%	
• Kansellasiefooi per geleentheid (Slegs betaalbaar indien perseel nie herverhuur is nie)	R 250.00	R 285.00	R 254.39	R 290.00	R 250.00	R 285.00	R 254.39	R 290.00	R 175.56	R 250.00	R 254.39	R 290.00	R 1.75%	
• Backpacker Tafel - Herberg (Per Persoon Per Nag wat deel)	R 131.58	R 150.00	R 131.58	R 150.00	R 105.26	R 120.00	R 105.26	R 120.00	R 0.00%	R 105.26	R 120.00	R 120.00	R 0.00%	
• KLEINE HERBERG														
• Volle fasiliteit per nag vir 20 Persone (Groepsfasiliteit Buite Seisoen)	R 2 280.70	R 2 600.00	R 2 324.56	R 2 650.00	R 2 280.70	R 2 600.00	R 2 324.56	R 2 650.00	R 1 924.8	R 2 280.70	R 2 600.00	R 2 324.56	R 1.92%	
• Breëskade Deposito****GEEN BTW****	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 0.00%	
• Administratiewe fooi met kansellasie (Slegs betaalbaar wanneer perseel herverhuur word)	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 0.00%	
• Kansellasiefooi per geleentheid (Slegs betaalbaar indien perseel nie herverhuur is nie)	R 250.00	R 285.00	R 254.39	R 290.00	R 250.00	R 285.00	R 254.39	R 290.00	R 175.56	R 250.00	R 254.39	R 290.00	R 1.75%	
• KONFERENSIEFASILITEIT - HERBERG														
• Fasiliteit vir 40 Persone per dag (Uitgesluit Kombuis en Kroeg)	R 1 315.79	R 1 500.00	R 1 403.51	R 1 600.00	R 667.8	R 1 315.79	R 1 500.00	R 1 403.51	R 1 600.00	R 667.8	R 1 315.79	R 1 500.00	R 6.67%	
• Breëskade Deposito****GEEN BTW****	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 600.00	R 0.00%	
• Volle fasiliteit vir 40 Persone per dag (Ingesluit Kombuis en Kroeg)	R 1 666.67	R 1 900.00	R 1 754.39	R 2 000.00	R 1 666.67	R 1 900.00	R 1 754.39	R 2 000.00	R 5 269.6	R 1 666.67	R 1 900.00	R 1 754.39	R 5.26%	
• Breëskade Deposito****GEEN BTW****	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 0.00%	
• Administratiewe fooi met kansellasie (Slegs betaalbaar wanneer perseel herverhuur word)	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 0.00%	
• Kansellasiefooi per geleentheid (Slegs betaalbaar indien perseel nie herverhuur is nie)	R 250.00	R 285.00	R 254.39	R 290.00	R 250.00	R 285.00	R 254.39	R 290.00	R 175.56	R 250.00	R 254.39	R 290.00	R 1.75%	
• DIVERSE DINSTE														
• Huur van linne per bed	R -	R 50.00	R -	R 50.00	R -	R 50.00	R -	R 50.00	R 0.00%	R -	R 50.00	R -	R 0.00%	
• SAAL														
• Saalhuur per geleentheid (200 TOT 250 Persone)	R 657.89	R 750.00	R 701.75	R 800.00	R 657.89	R 750.00	R 701.75	R 800.00	R 667.8	R 750.00	R 701.75	R 800.00	R 6.67%	
• Breëskade Deposito****GEEN BTW****	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 300.00	R 0.00%	
• Administratiewe fooi met kansellasie (Slegs betaalbaar wanneer perseel herverhuur word)	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 70.18	R 80.00	R 0.00%	
• Kansellasiefooi per geleentheid (Slegs betaalbaar indien perseel nie herverhuur is nie)	R 250.00	R 285.00	R 254.39	R 290.00	R 250.00	R 285.00	R 254.39	R 290.00	R 175.56	R 250.00	R 254.39	R 290.00	R 1.75%	
• KLEIN SAAL														
• Saalhuur per maand	R 4 385.96	R 5 000.00	R 4 605.26	R 5 250.00	R 4 385.96	R 5 000.00	R 4 605.26	R 5 250.00	R 5 000.0	R 4 385.96	R 5 000.00	R 4 605.26	R 5.00%	
• DAGBESOEKERS														
• Dagbesoekers - 100 Persone Binne Seisoen (08:00 tot 17:00)	R 13.16	R 15.00	R 13.16	R 15.00	R 13.16	R 15.00	R 13.16	R 15.00	R 0.00%	R 13.16	R 15.00	R 13.16	R 0.00%	
• Dagbesoekers - Onbepaalde Persone Buite Seisoen (08:00 tot 17:00)	R 13.16	R 15.00	R 13.16	R 15.00	R 13.16	R 15.00	R 13.16	R 15.00	R 0.00%	R 13.16	R 15.00	R 13.16	R 0.00%	
• Voertuig per dag (08:00 tot 17:00)	R 26.32	R 30.00	R 26.32	R 30.00	R 26.32	R 30.00	R 26.32	R 30.00	R 0.00%	R 26.32	R 30.00	R 26.32	R 0.00%	
• Mini Bus per dag (08:00 tot 17:00)	R 43.86	R 50.00	R 43.86	R 50.00	R 35.09	R 40.00	R 35.09	R 40.00	R 0.00%	R 35.09	R 40.00	R 35.09	R 40.00	R 0.00%
• Bus per dag (08:00 tot 17:00)	R 87.72	R 100.00	R 87.72	R 100.00	R 87.72	R 100.00	R 87.72	R 100.00	R 0.00%	R 87.72	R 100.00	R 87.72	R 100.00	R 0.00%
• Businstitendes per persoon per dag (08:00 tot 17:00)	R 13.16	R 15.00	R 13.16	R 15.00	R 13.16	R 15.00	R 13.16	R 15.00	R 0.00%	R 13.16	R 15.00	R 13.16	R 15.00	R 0.00%
• Kinders 5 jaar en jonger	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	GRATIS	
• EKSTRA PERSONE/VGERTUIE														
• Elektra persoon per persoon per dag (kamphuisies/karavaanstaanplekke)	R 21.93	R 25.00	R 21.93	R 25.00	R 21.93	R 25.00	R 21.93	R 25.00	R 0.00%	R 21.93	R 25.00	R 21.93	R 25.00	R 0.00%
• Elektra voertuie per voertuig per dag (kamphuisies/karavaanstaanplekke/dagbesoekers)	R 26.32	R 30.00	R 26.32	R 30.00	R 26.32	R 30.00	R 26.32	R 30.00	R 0.00%	R 26.32	R 30.00	R 26.32	R 30.00	R 0.00%
• MOTORHUISE														
• Huur per maand	R 421.05	R 480.00	R 438.60	R 500.00	R 403.51	R 460.00	R 438.60	R 500.00	R 8.70%	R 403.51	R 460.00	R 438.60	R 500.00	R 8.70%
• PERMANENTE HUURDERS														
• Oorspronklike watterwese inwoners - Geen BTW Per maand	R -	R 1 800.00	R -	R 1 850.00	R -	R 1 800.00	R -	R 1 850.00	R 2.78%	R -	R 1 800.00	R -	R 1 850.00	R 2.78%
• 2 Slaapplek huis - Geen BTW per maand	R -	R 2 000.00	R -	R 2 100.00	R -	R 2 000.00	R -	R 2 100.00	R 5.00%	R -	R 2 000.00	R -	R 2 100.00	R 5.00%
• 3 Slaapplek huis - Geen BTW per maand	R -	R 2 200.00	R -	R 2 300.00	R -	R 2 200.00	R -	R 2 300.00	R 4.55%	R -	R 2 200.00	R -	R 2 300.00	R 4.55%
• 4 Slaapplek huis - Geen BTW per maand	R -	R 2 300.00	R -	R 2 400.00	R -	R 2 300.00	R -	R 2 400.00	R 6.52%	R -	R 2 300.00	R -	R 2 400.00	R 6.52%
• Vullisverwydering - Basies Per maand	R 140.35	R 160.00	R 149.12	R 170.00	R 140.35	R 160.00	R 149.12	R 170.00	R 6.25%	R 140.35	R 160.00	R 149.12	R 170.00	R 6.25%
• Water - Basies Per maand	R 131.58	R 150.00	R 140.35	R 160.00	R 131.58	R 150.00	R 140.35	R 160.00	R 6.67%	R 131.58	R 150.00	R 140.35	R 160.00	R 6.67%
• Rood - Basies Per maand	R 241.23	R 275.00	R 254.39	R 290.00	R 241.23	R 275.00	R 254.39	R 290.00	R 5.45%	R 241.23	R 275.00	R 254.39	R 290.00	R 5.45%
• ELEKTRISITEIT														
• Elektrisiteit Eenheidsstarief per eenheid Per maand	R 1.27	R 1.45	R 1.27	R 1.45	R 1.27	R 1.45	R 1.27	R 1.45	R 13.79%	R 1.27	R 1.45	R 1.27	R 1.45	R 13.79%
• Elektrisiteit Beskikbaarheidsstarief (Semi-Permanente Persone) per maand	R 140.35	R 160.00	R 157.89	R 180.00	R 140.35	R 160.00	R 157.89	R 180.00	R 12.50%	R 140.35	R 160.00	R 157.89	R 180.00	R 12.50%
• Deposito diensansluiting****GEEN BTW****	R -	R 610.00	R -	R 640.00	R -	R 610.00	R -	R 640.00	R 4.92%	R -	R 610.00	R -	R 640.00	R 4.92%
• Deposito diensansluiting****GEEN BTW****	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	Dubbel maandelikse rekening	
• Diensansluitingfooie Per aansluiting	R 78.95	R 90.00	R 87.72	R 100.00	R 78.95	R 90.00	R 87.72	R 100.00	R 11.11%	R 78.95	R 90.00	R 87.72	R 100.00	R 11.11%
• Herverhuuringsfooie weens wanbetaling per geleentheid	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	Koste + 15%+14%	
• Herverhuuringsfooie weens wanbetaling per geleentheid	Koste + 15%	Koste + 15%+14%	Koste + 15%	Koste + 15%+14%	Koste + 15%	Koste + 15%+14%	Koste + 15%	Koste + 15%+14%	Koste + 15%	Koste + 15%+14%	Koste + 15%	Koste + 15%+14%	Koste + 15%+14%	

SEISOENTYPER:
 • Binne-seisoen: Die tydperk vanaf 15 Desember van elke jaar tot 15 Januarie van die volgende jaar en Paasweek
 • Buite-seisoen: Die tydperk vanaf 16 Januarie tot 14 Desember uitgesluit Paasweek

WEEKTYPER:
 • Week: Sondag 14:00 tot Donderdag 10:00
 • Week: Donderdag 14:00 tot Sondag 10:00

VERMINDERDE TARIËF VIR GROEP: (Uitgesluit 15 Desember tot 15 Januarie van die volgende jaar en Paasweek)
 • Verminderde tarief vir groepe: 15% korting op die toepaslike tarief per eenheid
 • Groepe van 51 tot 100 persone: 20% korting op die toepaslike tarief per eenheid
 • Groepe van 101 tot 160 persone: 25% korting op die toepaslike tarief per eenheid
 • Groepe van meer as 200 persone: 30% korting op die toepaslike tarief
 • Addisionele korting van 14% op groepe wat alle eenhede by geleentheid bespreek (Saal, Kleine Herberg, Heigberg, alle tent/karavaanstaanplekke, chalets, huise)

DC3 Overberg - Contact Information

A. GENERAL INFORMATION

Municipality	DC3 Overberg
Grade	3
Province	WC WESTERN CAPE
Web Address	www.odm.org.za
e-mail Address	info@odm.org.za

¹ Grade in terms of the Remuneration of Public Office Bearers Act.

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	cengelbrecht@odm.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	LM de Bruyn	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6918	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	ldebruy@odm.org.za	E-mail address	cengelbrecht@odm.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	J du T 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	dloubser@odm.org.za	E-mail address	cengelbrecht@odm.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	MP du Plessis	Name	M Maritz
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 800 8795	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	JJ Burger	Name	
Telephone number	028 425 1157	Telephone number	
Cell number	083 635 3294	Cell number	
Fax number	028 425 1014	Fax number	
E-mail address	cfo@odm.org.za	E-mail address	
Official responsible for submitting financial information			
Name	JJ Burger		
Telephone number	028 425 1157		
Cell number	083 635 3294		
Fax number	028 425 1014		
E-mail address	cfo@odm.org.za		

DC3 Overberg - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	4 195	4 510	2 172	1 424	509	509	509	510	7 153	7 489
Investment revenue	1 333	523	338	300	500	500	500	500	500	500
Transfers recognised - operational	73 226	82 017	84 943	81 959	92 582	92 582	92 582	91 289	96 551	103 518
Other own revenue	14 091	15 128	16 259	25 490	19 806	19 806	19 806	15 866	17 130	18 230
Total Revenue (excluding capital transfers and contributions)	92 846	102 178	103 711	109 173	113 397	113 397	113 397	108 165	121 335	129 737
Employee costs	46 816	52 207	50 864	52 103	50 747	50 747	50 747	54 968	59 875	64 149
Remuneration of councillors	3 250	3 754	4 205	4 580	4 105	4 105	4 105	4 740	4 977	5 226
Depreciation & asset impairment	3 023	2 690	2 704	2 650	2 728	2 728	2 728	2 558	2 612	2 645
Finance charges	2 604	1 620	1 131	1 546	1 451	1 451	1 451	1 263	2 111	1 780
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	367	311	12	-	-	-	-	-	-	-
Other expenditure	47 304	57 252	51 686	46 336	55 112	55 112	55 112	48 505	51 760	54 286
Total Expenditure	103 365	117 834	110 603	107 216	114 144	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit)	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Capital expenditure & funds sources										
Capital expenditure	3 697	520	328	14 938	1 794	1 470	1 470	17 692	2 142	2 200
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	8 500	940	940	940	15 300	-	-
Internally generated funds	3 697	520	328	6 438	854	530	530	2 392	2 142	2 200
Total sources of capital funds	3 697	520	328	14 938	1 794	1 470	1 470	17 692	2 142	2 200
Financial position										
Total current assets	10 781	4 547	5 737	3 440	6 505	7 548	7 548	5 650	5 866	8 742
Total non current assets	47 174	45 133	38 217	62 434	37 283	36 240	36 240	51 373	50 903	50 458
Total current liabilities	17 550	18 221	14 074	19 945	11 121	11 121	11 121	13 373	13 310	12 528
Total non current liabilities	45 789	52 498	57 810	88 347	61 344	61 344	61 344	76 197	76 006	77 568
Community wealth/Equity	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
Cash flows										
Net cash from (used) operating	(5 164)	(52)	(1 517)	1 358	3 663	3 663	3 663	2 438	6 316	8 962
Net cash from (used) investing	(3 696)	(520)	(328)	(8 500)	(559)	485	485	(15 913)	(2 142)	(2 200)
Net cash from (used) financing	(1 364)	(2 899)	(1 553)	7 152	(625)	(625)	(625)	13 506	(3 808)	(3 736)
Cash/cash equivalents at the year end	4 901	1 430	(1 968)	(5 379)	510	1 554	1 554	1 584	1 951	4 977
Cash backing/surplus reconciliation										
Cash and investments available	5 046	1 658	(1 638)	(5 379)	841	1 554	1 554	1 584	1 951	4 977
Application of cash and investments	5 160	7 405	(1 032)	3 704	(1 267)	(1 267)	(1 267)	(747)	(652)	(363)
Balance - surplus (shortfall)	(114)	(5 747)	(606)	(9 083)	2 107	2 820	2 820	2 331	2 603	5 339
Asset management										
Asset register summary (WDV)	44 627	43 095	36 176	59 566	35 298	34 586	49 776	49 776	49 363	48 975
Depreciation & asset impairment	3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 558	2 612	2 645
Renewal of Existing Assets	-	-	-	4 933	87	87	87	1 650	1 600	1 750
Repairs and Maintenance	16 305	15 909	16 024	15 685	21 974	21 974	17 561	17 561	17 693	18 612
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 A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
Governance and administration		43 518	47 835	51 572	57 512	55 697	55 697	56 129	58 468	63 444
Executive and council		1 190	1 451	1 680	7 219	4 286	4 286	3 959	4 271	4 485
Budget and treasury office		41 248	45 181	48 208	48 551	51 397	51 397	52 170	54 197	58 959
Corporate services		1 080	1 202	1 684	1 741	15	15	-	-	-
Community and public safety		12 289	12 053	11 215	15 477	12 275	12 275	12 130	13 106	14 025
Community and social services		1 718	478	6	-	-	-	-	-	-
Sport and recreation		10 052	10 885	11 054	14 666	12 066	12 066	11 905	12 871	13 782
Public safety		397	567	52	691	89	89	94	94	94
Housing		-	-	-	-	-	-	-	-	-
Health		121	124	103	120	120	120	131	142	149
Economic and environmental services		33 039	38 113	39 134	35 177	45 409	45 409	39 898	43 134	45 337
Planning and development		280	97	-	484	-	-	-	-	-
Road transport		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207
Environmental protection		64	38	40	-	100	100	120	125	130
Trading services		4 000	4 177	1 790	1 008	16	16	8	6 626	6 931
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 000	4 177	1 790	1 008	16	16	8	6 626	6 931
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Expenditure - Standard										
Governance and administration		29 317	41 257	29 864	25 522	28 466	28 466	30 675	30 949	32 436
Executive and council		10 814	13 685	9 555	9 613	7 316	7 316	9 596	10 818	11 101
Budget and treasury office		11 858	20 694	14 586	9 826	13 536	13 536	13 380	11 941	12 537
Corporate services		6 645	6 878	5 723	6 083	7 614	7 614	7 699	8 190	8 798
Community and public safety		25 916	25 192	27 763	27 992	26 062	26 062	26 538	28 312	30 178
Community and social services		2 736	1 290	567	15	-	-	-	-	-
Sport and recreation		10 212	11 168	12 132	11 866	10 589	10 589	10 099	10 772	11 479
Public safety		12 870	12 628	14 961	15 990	15 353	15 353	16 308	17 398	18 550
Housing		-	-	-	-	-	-	-	-	-
Health		98	107	103	120	120	120	131	142	149
Economic and environmental services		43 615	48 255	50 509	49 891	57 633	57 633	52 674	56 791	60 004
Planning and development		3 912	2 259	2 282	3 267	1 223	1 223	1 303	1 338	1 421
Road transport		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207
Environmental protection		7 008	8 019	9 132	11 931	11 102	11 102	11 593	12 444	13 376
Trading services		4 517	3 130	2 467	3 811	1 982	1 982	2 147	5 283	5 467
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 517	3 130	2 467	3 811	1 982	1 982	2 147	5 283	5 467
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure),
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure),
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 240	1 486	1 680	7 219	4 286	4 286	3 959	4 271	4 485
Vote 2 - Management services		42 679	46 569	49 996	50 897	51 532	51 532	52 302	54 339	59 108
Vote 3 - Community and Tecnical services		48 927	54 122	52 036	51 057	57 580	57 580	51 905	62 725	66 144
Total Revenue by Vote	2	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		8 832	12 855	8 482	9 360	7 939	7 939	10 494	11 783	12 137
Vote 2 - Management services		24 335	30 599	23 598	19 549	21 829	21 829	21 572	20 646	21 869
Vote 3 - Community and Tecnical services		70 198	74 380	78 522	78 307	84 376	84 376	79 969	88 906	94 079
Total Expenditure by Vote	2	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit) for the year	2	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(3 869)	(1)	1 651

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	3 995	4 169	1 787	1 000	-	-	-	-	6 619	6 923
Service charges - other		201	340	385	424	509	509	509	510	534	565
Rental of facilities and equipment		9 825	10 492	10 537	14 189	11 404	11 404	11 404	11 285	12 217	13 088
Interest earned - external investments		1 333	523	338	300	500	500	500	500	500	500
Interest earned - outstanding debtors		1	2	3	2	4	4	4	4	4	5
Dividends received		4	2	178	44	-	-	-	-	-	-
Fines		-	1	-	-	-	-	-	-	-	-
Licences and permits		5	9	10	10	32	32	32	35	35	35
Agency services		3 101	3 727	3 404	4 139	3 626	3 626	3 626	3 959	4 271	4 485
Transfers recognised - operational		73 226	82 017	84 943	81 959	92 582	92 582	92 582	91 289	96 551	103 518
Other revenue	2	1 155	895	2 127	668	4 083	4 083	4 083	583	603	618
Gains on disposal of PPE		-	-	-	6 438	658	658	658	-	-	-
Total Revenue (excluding capital transfers and contributions)		92 846	102 178	103 711	109 173	113 397	113 397	113 397	108 165	121 335	129 737
Expenditure By Type											
Employee related costs	2	46 816	52 207	50 864	52 103	50 747	50 747	50 747	54 968	59 875	64 149
Remuneration of councillors		3 250	3 754	4 205	4 580	4 105	4 105	4 105	4 740	4 977	5 226
Debt impairment	3	-	3 302	653	565	-	-	-	300	300	300
Depreciation & asset impairment	2	3 023	2 690	2 704	2 650	2 728	2 728	2 728	2 558	2 612	2 645
Finance charges		2 604	1 620	1 131	1 546	1 451	1 451	1 451	1 263	2 111	1 780
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		1 137	1 463	774	800	282	282	282	400	2 400	2 640
Transfers and grants		367	311	12	-	-	-	-	-	-	-
Other expenditure	4, 5	45 443	52 487	47 831	44 971	54 830	54 830	54 830	47 805	49 060	51 346
Loss on disposal of PPE		725	-	2 429	-	-	-	-	-	-	-
Total Expenditure		103 365	117 834	110 603	107 216	114 144	114 144	114 144	112 034	121 335	128 086
Surplus/(Deficit)		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1								
Capital expenditure - Vote									
Multi-year expenditure to be appropriated	2								
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 2 - Management services		-	-	-	-	-	-	-	-
Vote 3 - Community and Technical services		-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2								
Vote 1 - Municipal Manager		-	-	-	-	-	150	-	-
Vote 2 - Management services		-	246	76	309	271	2 103	107	100
Vote 3 - Community and Technical services		3 697	273	252	14 630	1 523	15 440	2 035	2 100
Capital single-year expenditure sub-total		3 697	520	328	14 938	1 794	17 692	2 142	2 200
Total Capital Expenditure - Vote		3 697	520	328	14 938	1 794	17 692	2 142	2 200
Capital Expenditure - Standard									
Governance and administration		-	246	76	309	271	2 253	107	100
Executive and council		-	-	-	-	-	150	-	-
Budget and treasury office		-	136	9	21	10	255	100	100
Corporate services		-	111	67	288	261	1 848	7	-
Community and public safety		1 562	220	240	5 473	1 342	2 105	1 850	2 100
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		508	122	60	2 183	575	455	100	350
Public safety		1 053	98	181	3 290	767	1 650	1 750	1 750
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		375	42	2	640	181	832	173	-
Planning and development		-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	225	-	-
Environmental protection		375	42	2	640	181	607	173	-
Trading services		1 761	11	10	8 517	-	12 503	12	-
Electricity		-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		1 761	11	10	8 517	-	12 503	12	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	3 697	520	328	14 938	1 794	17 692	2 142	2 200
Funded by:									
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	8 500	940	15 300	-	-
Internally generated funds		3 697	520	328	6 438	854	2 392	2 142	2 200
Total Capital Funding	7	3 697	520	328	14 938	1 794	17 692	2 142	2 200

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		4 901	1 430	141	-	510	1 554	1 554	1 584	1 951	4 977
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	4 291	1 763	2 130	1 923	2 496	2 496	2 496	2 346	2 196	2 046
Other debtors		757	493	2 327	550	2 360	2 360	2 360	581	581	581
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	832	861	1 139	967	1 139	1 139	1 139	1 139	1 139	1 139
Total current assets		10 781	4 547	5 737	3 440	6 505	7 548	7 548	5 650	5 866	8 742
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		145	228	331	-	331	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	44 241	42 705	35 831	50 182	35 002	34 289	34 289	49 527	49 162	48 821
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		386	389	344	884	297	297	297	249	201	154
Other non-current assets		2 402	1 810	1 711	11 368	1 654	1 654	1 654	1 597	1 540	1 483
Total non current assets		47 174	45 133	38 217	62 434	37 283	36 240	36 240	51 373	50 903	50 458
TOTAL ASSETS		57 956	49 680	43 954	65 874	43 788	43 788	43 788	57 023	56 769	59 200
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	2 109	5 379	-	-	-	-	-	-
Borrowing	4	2 907	1 550	1 430	1 050	1 016	1 016	1 016	3 808	3 736	2 643
Consumer deposits		14	23	20	25	20	20	20	20	20	20
Trade and other payables	4	8 729	9 668	3 677	6 126	3 248	3 248	3 248	2 340	2 147	2 253
Provisions		5 899	6 980	6 837	7 365	6 837	6 837	6 837	7 204	7 408	7 611
Total current liabilities		17 550	18 221	14 074	19 945	11 121	11 121	11 121	13 373	13 310	12 528
Non current liabilities											
Borrowing		4 961	3 411	1 980	9 511	1 770	1 770	1 770	12 483	8 747	6 104
Provisions		40 827	49 087	55 830	78 836	59 574	59 574	59 574	63 714	67 259	71 464
Total non current liabilities		45 789	52 498	57 810	88 347	61 344	61 344	61 344	76 197	76 006	77 568
TOTAL LIABILITIES		63 339	70 719	71 885	108 292	72 465	72 465	72 465	89 569	89 316	90 096
NET ASSETS	5	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(6 142)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
Reserves	4	759	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		15 676	19 692	19 285	20 490	18 685	18 685	18 685	17 272	24 479	25 614
Government - operating	1	73 213	77 594	79 931	81 959	92 575	92 575	92 575	90 239	96 201	103 468
Government - capital	1	-	-	-	-	-	-	-	-	-	-
Interest		1 335	525	341	302	504	504	504	504	504	505
Dividends		4	2	3	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(93 848)	(96 718)	(100 573)	(99 847)	(106 649)	(106 649)	(106 649)	(104 314)	(112 757)	(118 845)
Finance charges		(1 177)	(838)	(492)	(1 546)	(1 451)	(1 451)	(1 451)	(1 263)	(2 111)	(1 780)
Transfers and Grants	1	(367)	(311)	(12)	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(5 164)	(52)	(1 517)	1 358	3 663	3 663	3 663	2 438	6 316	8 962
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1	-	-	6 438	1 235	1 624	1 624	1 779	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	331	331	-	-	-
Payments											
Capital assets		(3 697)	(520)	(328)	(14 938)	(1 794)	(1 470)	(1 470)	(17 692)	(2 142)	(2 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 696)	(520)	(328)	(8 500)	(559)	485	485	(15 913)	(2 142)	(2 200)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	8 500	940	940	940	15 300	-	-
Increase (decrease) in consumer deposits		(1)	8	(2)	2	-	-	-	-	-	-
Payments											
Repayment of borrowing		(1 362)	(2 907)	(1 550)	(1 350)	(1 565)	(1 565)	(1 565)	(1 794)	(3 808)	(3 736)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 364)	(2 899)	(1 553)	7 152	(625)	(625)	(625)	13 506	(3 808)	(3 736)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	15 125	4 901	1 430	(5 389)	(1 968)	(1 968)	(1 968)	1 554	1 584	1 951
Cash/cash equivalents at the year end:	2	4 901	1 430	(1 968)	(5 379)	510	1 554	1 554	1 584	1 951	4 977

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	4 901	1 430	(1 968)	(5 379)	510	1 554	1 554	1 584	1 951	4 977
Other current investments > 90 days		0	0	0	0	0	0	0	0	0	0
Non current assets - Investments	1	145	228	331	-	331	-	-	-	-	-
Cash and investments available:		5 046	1 658	(1 638)	(5 379)	841	1 554	1 554	1 584	1 951	4 977
Application of cash and investments											
Unspent conditional transfers		4 245	3 620	2 070	2 068	1 826	1 826	1 826	776	426	376
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	156	3 785	(3 102)	1 636	(3 092)	(3 092)	(3 092)	(1 522)	(1 078)	(738)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	759	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		5 160	7 405	(1 032)	3 704	(1 267)	(1 267)	(1 267)	(747)	(652)	(363)
Surplus(shortfall)		(114)	(5 747)	(606)	(9 083)	2 107	2 820	2 820	2 331	2 603	5 339

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC3 Overberg - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	3 697	520	328	10 005	1 383	1 383	16 042	542	450
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		50	-	-	-	-	-	-	-	-
Infrastructure - Other		268	8	7	8 500	-	-	12 500	-	-
Infrastructure		318	8	7	8 500	-	-	12 500	-	-
Community		-	-	-	-	-	-	20	-	100
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 379	408	305	1 005	1 383	1 383	3 522	542	350
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	103	17	500	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	4 933	87	87	1 650	1 600	1 750
Infrastructure - Road transport		-	-	-	80	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	670	-	-	50	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	750	-	-	50	-	-
Community		-	-	-	1 283	50	50	100	100	250
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	2 900	37	37	1 500	1 500	1 500
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	80	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		50	-	-	670	-	-	50	-	-
Infrastructure - Other		268	8	7	8 500	-	-	12 500	-	-
Infrastructure		318	8	7	9 250	-	-	12 550	-	-
Community		-	-	-	1 283	50	50	120	100	350
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 379	408	305	3 905	1 420	1 420	5 022	2 042	1 850
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	103	17	500	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	3 697	520	328	14 938	1 470	1 470	17 692	2 142	2 200
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	1 364	1 205	1 034	906	925	925	766	607	447
Infrastructure - Electricity		752	708	148	313	135	135	122	108	95
Infrastructure - Water		4 684	4 495	1 664	2 103	1 593	1 593	1 521	1 450	1 378
Infrastructure - Sanitation		3 824	3 677	6 609	6 545	6 337	6 337	6 091	5 795	5 499
Infrastructure - Other		6 166	5 880	5 571	21 895	5 155	5 155	17 239	16 823	16 407
Infrastructure		16 790	15 967	15 027	31 762	14 144	14 144	25 738	24 782	23 826
Community		1 343	1 326	1 309	2 880	1 383	1 383	1 486	1 570	1 903
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		26 107	25 413	19 496	24 040	19 474	18 761	22 302	22 810	23 092
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		386	389	344	884	297	297	249	201	154
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	44 627	43 095	36 176	59 566	35 298	34 586	49 776	49 363	48 975
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 612	2 645
Repairs and Maintenance by Asset Class	3	16 305	15 909	16 024	15 685	21 974	21 974	17 561	17 693	18 612
Infrastructure - Road transport		10 200	10 701	10 464	9 822	17 478	17 478	11 902	11 566	12 121
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		56	9	1	5	4	4	5	7	7
Infrastructure		10 256	10 710	10 464	9 827	17 482	17 482	11 907	11 572	12 128
Community		504	432	312	468	291	291	287	319	341
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	5 544	4 767	5 248	5 390	4 201	4 201	5 367	5 802	6 142
TOTAL EXPENDITURE OTHER ITEMS		19 328	18 600	18 729	18 335	24 702	24 702	20 120	20 305	21 257
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	33.0%	5.9%	5.9%	9.3%	74.7%	79.5%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	186.1%	3.2%	3.2%	64.5%	61.3%	66.2%
R&M as a % of PPE		36.9%	37.3%	44.7%	31.3%	62.8%	64.1%	35.5%	36.0%	38.1%
Renewal and R&M as a % of PPE		37.0%	37.0%	44.0%	35.0%	62.0%	64.0%	39.0%	39.0%	42.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<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	7									
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)	8									
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 value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	9									
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)		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

DC3 Overberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
less Revenue Foregone											
Net Property Rates											
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
less Revenue Foregone											
Net Service charges - electricity revenue											
Service charges - water revenue											
Total Service charges - water revenue	6										
less Revenue Foregone											
Net Service charges - water revenue											
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue											
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue		3 995	4 169	1 787	1 000					6 619	6 923
less Revenue Foregone											
Net Service charges - refuse revenue		3 995	4 169	1 787	1 000					6 619	6 923
Other Revenue by source											
Actuarial Gains						3 400	3 400	3 400			
Reversal of debt impairment											
Other revenue		1 155	895	2 127	668	4 083	4 083	4 083	583	603	618
Total 'Other' Revenue	1	1 155	895	2 127	668	4 083	4 083	4 083	583	603	618
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	33 006	39 185	39 018	28 284	38 796	38 796	38 796	28 334	30 889	33 173
Pension and UIF Contributions		6 597	5 817	6 136	6 795	6 524	6 524	6 524	7 187	7 596	8 303
Medical Aid Contributions		1 993	2 192	2 316	2 662	2 505	2 505	2 505	2 897	3 176	3 407
Overtime		1 626	1 870	1 765	1 625	1 130	1 130	1 130	1 321	1 369	1 411
Performance Bonus		111	299	2 066	2 979	2 742	2 742	2 742	2 978	3 256	3 476
Motor Vehicle Allowance		2 383	2 581	2 293	3 003	2 454	2 454	2 454	2 521	2 765	2 886
Cellphone Allowance											
Housing Allowances		282	224	213	280	206	206	206	237	247	257
Other benefits and allowances		6 782	7 563	2 819	3 107	2 593	2 593	2 593	2 746	2 990	3 210
Payments in lieu of leave		548	611	444	686	650	650	650	683	751	811
Long service awards		484	570	564	166	523	523	523	714	771	833
Post-retirement benefit obligations	4	1 687	1 752	4 722	2 514	5 013	5 013	5 013	5 348	5 827	6 283
sub-total	5	56 099	62 664	62 355	52 103	63 137	63 137	63 137	54 968	59 875	64 149
Less: Employees costs capitalised to PPE		9 283	10 457	11 490		12 390	12 390	12 390			
Total Employee related costs	1	46 816	52 207	50 864	52 103	50 747	50 747	50 747	54 968	59 875	64 149
Contributions recognised - capital											
None											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		2 936	2 649	2 662	2 650	2 728	2 728	2 728	2 558	2 612	2 645
Lease amortisation											
Capital asset impairment		87	41	42							
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	3 023	2 690	2 704	2 650	2 728	2 728	2 728	2 558	2 612	2 645
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1										
Transfers and grants											
Cash transfers and grants		367	311	12							
Non-cash transfers and grants											
Total transfers and grants	1	367	311	12							
Contracted services											
Landfill site operational & maintenance		1 137	1 463	774	800	282	282	282	400	2 400	2 640
sub-total	1	1 137	1 463	774	800	282	282	282	400	2 400	2 640
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	1	1 137	1 463	774	800	282	282	282	400	2 400	2 640
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees		1 205	1 072	1 779	1 800	1 800	1 800	1 800	1 930	2 020	2 500
General expenses	3	2 786	1 704	1 351	2 498	2 016	2 016	2 016	2 835	2 227	2 035
Repairs and maintenance		16 305	15 909	16 024	15 685	21 974	21 974	21 974	17 561	17 693	16 612
Collection costs											
Agency fees		3 101	3 727	3 404	4 139	4 133	4 133	4 133	4 513	4 869	5 112
Bank Charges		101	76	54	70	70	70	70	75	80	84
Blades		376	403	335	280	230	230	230	350	400	420
Burning Fuel		232	268	270	320	350	350	350	368	386	465
Cleaning materials		71	94	75	105	77	77	77	92	99	107
Departmental Charges											
Equipment rental		769	587	1 156	975	1 516	1 516	1 516	100	110	116
EPWP Incentive						1 500	1 500	1 500			
Fuel Cost		4 918	5 915	7 211	6 518	7 008	7 008	7 008	7 080	7 682	8 073
Insurance		376	478	324	544	464	464	464	504	536	571
Legal Cost		971	2 582	417	435	350	350	350	560	565	271
Marketing cost		503									
Membership Fees		172	239	316	350	400	400	400	450	500	500
Municipal services		2 897	3 527	3 615	4 110	4 129	4 129	4 129	4 075	4 373	4 674
Oil		98	117	151	109	133	133	133	150	141	148
Pensioners											
Printing and stationery		302	252	205	291	204	204	204	204	228	247
Professional Fees		287	96	12	57	2 235	2 235	2 235	40	46	51
Projects own funding		595	484								
Safety clothes		231	236	258	337	276	276	276	283	312	342
Security services		229	222	3	55	5	5	5	6	6	7
Shelters & protection programmes		130	7								
Standby Chopper		1 258	1 145	1 041	1 000	800	800	800	900	950	1 000
Telephone		1 629	1 545	1 556	1 553	1 486	1 486	1 486	1 500	1 641	1 729
Tourism projects		740	218						50	50	50
Training		324	214	77	493	430	430	430	413	436	436
Travel and subsistence		394	462	225	324	292	292	292	319	354	380
Tyres		998	1 505	1 118	859	932	932	932	1 044	1 262	1 325
Youth development		418	242	2							
Economic Development											
Operating Grant expenditure		3 024	2 948	3 400	1 564	1 411	1 411	1 411	1 814	1 437	1 442
Coastal Management					500						
Actuarial Losses			6 313	3 451		610	610	610	610	659	712
Total 'Other' Expenditure	1	45 443	52 487	47 831	44 971	54 830	54 830	54 830	47 895	49 060	51 346
by Expenditure Item											
Employee related costs	8										
Other materials		16 305	15 909	16 024	15 685	21 974	21 974	21 974	17 561	17 693	16 612
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	16 305	15 909	16 024	15 685	21 974	21 974	21 974	17 561	17 693	16 612
check											

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately) under relevant notes.

DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expend

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Management services	Vote 3 - Community and Technical services	Total
R thousand	1				
Revenue By Source					
Property rates		-	-	-	-
Property rates - penalties & collection charges		-	-	-	-
Service charges - electricity revenue		-	-	-	-
Service charges - water revenue		-	-	-	-
Service charges - sanitation revenue		-	-	-	-
Service charges - refuse revenue		-	-	-	-
Service charges - other		-	-	510	510
Rental of facilities and equipment		-	-	11 285	11 285
Interest earned - external investments		-	500	-	500
Interest earned - outstanding debtors		-	-	4	4
Dividends received		-	-	-	-
Fines		-	-	-	-
Licences and permits		-	-	35	35
Agency services		3 959	-	-	3 959
Other revenue		-	51	531	583
Transfers recognised - operational		-	51 750	39 538	91 289
Gains on disposal of PPE		-	-	-	-
Total Revenue (excluding capital transfers and contribution		3 959	52 302	51 905	108 165
Expenditure By Type					
Employee related costs		4 123	11 852	38 993	54 968
Remuneration of councillors		4 740	-	-	4 740
Debt impairment		-	300	-	300
Depreciation & asset impairment		63	534	1 961	2 558
Finance charges		23	274	966	1 263
Bulk purchases		-	-	-	-
Other materials		-	-	-	-
Contracted services		-	-	400	400
Transfers and grants		-	-	-	-
Other expenditure		1 545	8 611	37 649	47 805
Loss on disposal of PPE		-	-	-	-
Total Expenditure		10 494	21 572	79 969	112 034
Surplus/(Deficit)		(6 535)	30 730	(28 064)	(3 869)
Transfers recognised - capital		-	-	-	-
Contributions recognised - capital		-	-	-	-
Contributed assets		-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(6 535)	30 730	(28 064)	(3 869)

References

1. Departmental columns to be based on municipal organisation structure

DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		4 881	5 655	6 611	6 969	3 577	3 577	3 577	3 727	3 877	4 027
Less: Provision for debt impairment		(590)	(3 892)	(4 481)	(5 046)	(1 081)	(1 081)	(1 081)	(1 381)	(1 681)	(1 981)
Total Consumer debtors	2	4 291	1 763	2 130	1 923	2 496	2 496	2 496	2 346	2 196	2 046
Debt impairment provision											
Balance at the beginning of the year		1 074	590	3 892	4 481	4 481	4 481	4 481	1 081	1 381	1 681
Contributions to the provision		-	3 302	653	565	(3 400)	(3 400)	(3 400)	300	300	300
Bad debts written off		(484)	-	(63)	-	-	-	-	-	-	-
Balance at end of year		590	3 892	4 481	5 046	1 081	1 081	1 081	1 381	1 681	1 981
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		58 823	59 774	52 774	71 839	53 628	52 915	52 915	67 807	69 949	72 149
Leases recognised as PPE		4 056	4 056	3 883	4 056	4 823	4 823	4 823	7 623	7 623	7 623
Less: Accumulated depreciation		18 638	21 124	20 826	25 713	23 449	23 449	23 449	25 903	28 410	30 951
Total Property, plant and equipment (PPE)	2	44 241	42 705	35 831	50 182	35 002	34 289	34 289	49 527	49 162	48 821
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		2 907	1 550	1 430	1 050	1 016	1 016	1 016	3 808	3 736	2 643
Total Current liabilities - Borrowing		2 907	1 550	1 430	1 050	1 016	1 016	1 016	3 808	3 736	2 643
Trade and other payables											
Trade and other creditors		4 485	6 048	1 607	4 058	1 422	1 422	1 422	1 565	1 721	1 878
Unspent conditional transfers		4 245	3 620	2 070	2 068	1 826	1 826	1 826	776	426	376
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	8 729	9 668	3 677	6 126	3 248	3 248	3 248	2 340	2 147	2 253
Non current liabilities - Borrowing											
Borrowing		3 220	2 618	1 958	9 511	1 235	1 235	1 235	11 178	8 747	6 104
Finance leases (including PPP asset element)		1 741	793	22	-	534	534	534	1 305	-	-
Total Non current liabilities - Borrowing	4	4 961	3 411	1 980	9 511	1 770	1 770	1 770	12 483	8 747	6 104
Provisions - non-current											
Retirement benefits		32 865	40 113	45 670	44 824	48 693	48 693	48 693	51 865	54 327	57 858
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		5 507	6 008	6 644	30 500	7 242	7 242	7 242	7 894	8 605	9 379
Other		2 455	2 967	3 516	3 512	3 639	3 639	3 639	3 954	4 327	4 227
Total Provisions - non-current		40 827	49 087	55 830	78 836	59 574	59 574	59 574	63 714	67 259	71 464
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(9 625)	(6 142)	(21 039)	(44 375)	(27 930)	(27 930)	(27 930)	(28 677)	(32 546)	(32 547)
GRAP adjustments		14 002	-	-	-	-	-	-	-	-	-
Restated balance		4 377	(6 142)	(21 039)	(44 375)	(27 930)	(27 930)	(27 930)	(28 677)	(32 546)	(32 547)
Surplus/(Deficit)		(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Appropriations to Reserves		-	759	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	(6 142)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		759	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	759	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(5 383)	(21 039)	(27 930)	(42 417)	(28 677)	(28 677)	(28 677)	(32 546)	(32 547)	(30 896)
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		1 190	1 451	1 680	7 219	4 286	4 286	3 959	4 271	4 485	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water.	B		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site.	C		4 000	4 177	1 790	1 008	16	16	8	6 626	6 931	
Local development and tourism	Promote tourism in the municipal area	D		-	-	-	-	-	-	-	-	-	
Environmental Protection	The allocation of sufficient funds to the protection and conservation of the municipal area	E		64	38	40	-	100	100	120	125	130	
Social Development	To create a healthy and sustainable environment by improving social services.	F		1 718	478	6	-	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community.	G		10 052	10 885	11 054	14 666	12 066	12 066	11 905	12 871	13 782	
Financial Viability	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	H		41 248	45 181	48 208	48 551	51 397	51 397	52 170	54 197	58 959	
	To create an environment of effective, accountable and viable financial management with reliable information technology and accurate database by fully implementing all MFMA regulations and reforms	I		1 080	1 202	1 684	1 741	15	15	-	-	-	
Safety & Security	To create a safe and secure environment by providing traffic and related services.	J		397	567	52	691	89	89	94	94	94	
Health	Promote and maintain a healthy municipal area	K		121	124	103	120	120	120	131	142	149	
Planning and development	Provide support to the other departments with regards to planning and development	L		280	97	-	484	-	-	-	-	-	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	92 846	102 178	103 711	109 173	113 397	113 397	108 165	121 335	129 737

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		10 814	13 685	9 555	9 613	7 316	7 316	9 596	10 818	11 101	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water.	B		32 695	37 978	39 094	34 693	45 309	45 309	39 778	43 009	45 207	
Sustainable Basic Services	To provide high quality tip sites capable of accomodating the required level refuse dumped at the site.	C		4 517	3 130	2 467	3 811	1 982	1 982	2 147	5 283	5 467	
Local development and tourism	Promote tourism in the municipal area	D		-	-	-	-	-	-	-	-	-	
Environmental Protection	The allocation of sufficient funds to the protection and conservation of the municipal area	E		7 008	8 019	9 132	11 931	11 102	11 102	11 593	12 444	13 376	
Social Development	To create a healthy and sustainable environment by improving social services.	F		2 736	1 290	567	15	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community.	G		10 212	11 168	12 132	11 866	10 589	10 589	10 099	10 772	11 479	
Financial Viability	To create an environment of effective, accountable and viable financial management with reliable information technology	H		11 858	20 694	14 586	9 826	13 536	13 536	13 380	11 941	12 537	
	To create an environment of effective, accountable and viable financial management with reliable information technology	I		6 645	6 878	5 723	6 083	7 614	7 614	7 699	8 190	8 798	
Safety & Security	To create a safe and secure environment by providing traffic and related services.	J		12 870	12 628	14 961	15 990	15 353	15 353	16 308	17 398	18 550	
Health	Promote and maintain a healthy municipal area	K		98	107	103	120	120	120	131	142	149	
Planning and development	Provide suport to the other departments with regards to planning and development	L		3 912	2 259	2 282	3 267	1 223	1 223	1 303	1 338	1 421	
Allocations to other priorities													
Total Expenditure				1	103 365	117 834	110 603	107 216	114 144	114 144	112 034	121 335	128 086

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		-	-	-	-	-	-	-	-	-
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water.	B		-	-	-	-	-	-	-	-	-
Sustainable Basic Services	To provide high quality tip sites capable of accomodating the required level refuse dumped at the site.	C		1 761	11	10	8 517	-	-	-	-	-
Local development and tourism	Promote tourism in the municipal area	D		-	-	-	-	-	-	-	-	-
Environmental Protection	The allocation of sufficient funds to the protection and conservation of the municipal area	E		375	42	2	640	181	-	-	-	-
Social Development	To create a healthy and sustainable environment by improving social services.	F		-	-	-	-	-	-	-	-	-
	To create and maintain public areas and resorts for the benefit of the community.	G		508	122	60	2 183	575	-	-	-	-
Financial Viability	To create an environment of effective, accountable and viable financial management with reliable information technology	H		-	136	9	21	10	-	-	-	-
	To create an environment of effective, accountable and viable financial management with reliable information technology	I		-	111	67	280	261	-	-	-	-
Safety & Security	To create a safe and secure environment by providing traffic and related services.	J		1 053	98	181	3 290	767	-	-	-	-
Health	Promote and maintain a healthy municipal area	K		-	-	-	-	-	-	-	-	-
Planning and development	Provide suport to the other departments with regards to planning and development	L		-	-	-	8	-	-	-	-	-
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	3 697	520	328	14 938	1 794	-	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/2011	2011/2012	2012/2013	Current Year 2012/2013			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Municipal Manager										
Council and Municipal Manager										
Council										
Revise Rules of Order	Revised Rules of order							100%		
Office of the Municipal Manager										
Temporary Job creation - EPWP	Number of job opportunities				115	115	115	115	115	115
Risk assessment	Perform a risk assessment							100%		
Communication Policy	Approval of Policy							1		
Manage SCM process	No. of appeals				0	0	0	0	0	0
Internal Newsletter	No. of internal newsletters				4	4	4	4	4	4
Language Policy	Approval of Policy				100%	100%	100%	100%		
Communication activities	No. of reports				4	2	2	2	2	2
Management Services										
Director: Management Services										
Director: Management Services										
Operation Clean Audit	% of Audit findings address				40%	40%	40%	60%	60%	60%
Auditor-General Comaf's	No of comaf's received				59	59	59	45	45	45
Budget Spend on WPS	% of budget spent				1	1	1	1	1	1
Capital Budget spend	% of budget spent				100%	100%	100%	100%	100%	100%
Human Resources										
LLF meetings	No. of meetings				12	12	12	12	12	12
Training committee	No of meetings				4	4	4	4	4	4
OHS meetings	No of meetings				4	4	4	4	4	4
EE committee Meetings	No. of meetings				4	4	4	4	4	4
Capital Projects	No capital project completed							1		
OHS project	No of projects completed							1	1	1
Planning										
District IDP forums	No of meetings				4	4	4	4	4	4
IDP Steering Committee meetings	No of meetings				4	4	4	4	4	4
IDP Rep/PPCOMM Forums	No of meetings				4	4	4	4	4	4
Fill LED Coordinator post	No of post filled							1		
Capital projects	No Capital project							2		
Tourism promotion	No of projects completed									
Record management										
Capital projects	No of Capital project							1		
Administration										
Capital projects	No Capital project							2		
Finance										
Capital projects	No of capital projects							1		
Fill post in BTO office as budget	No of post filled							2		
Financial assistance to Mayor	No. CSC meetings				12	12	12	12	12	12
Community Services										
Director Community Services										
Environmental Management										
OICG meetings	No of meetings				5	5	5	5	5	5
Coastal Management Programme	Appoint service provider							100%		
SDL framework	Approval of Framework				100%	100%	100%	100%		
Karwyderskraal										
Construction of Cell 3 and rehabilitation	Complete project				100%	0%	0%	100%		
Roads										
Re-gravel roads	Km re-gravelled				54	54	54	68	68	68
Roads grade	Km graded				6000	6000	6000	6000	6000	6000
Maintenance on roads	KM maintained				3600	3600	3600	3685	3685	3685
Municipal Health										
Drinking waters testing	No. of samples taken				344	344	344	340	340	340
Food Samples	No. of samples taken				240	240	240	250	250	250
Generators and containers of medical waste	No. of Waste management				280	170	170	150	150	150
Surveillance at informal settlements	No. of surveillance				116	116	116	132	132	132
Disposal of the dead	No. of inspections at funeral				40	40	40	72	72	72
Revise Municipal Health By-Law	By-Law revised							100%		
Capital projects	No. of Capital projects							3		
Train Staff	No of staff trained							17	17	17
Community Support Project	No op Projects completed							1	1	1
Fire										
District Fire Working Group meetings	No. Of meetings				4	4	4	4	4	4
Purchase of Fire vehicles	No of vehicles purchased							3		
Train staff	No of staff trained							10		
Resorts										
Compliance on reservation at resorts	No. of reports submitted				4	2	2	4	4	4
Die Dam										
Capital projects	No. of Capital projects							6		
Uilenkraalsmond										
Capital projects	No. of Capital projects							7		

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.8%	3.8%	2.4%	2.7%	2.6%	2.6%	2.6%	2.7%	4.9%	4.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	20.2%	22.5%	14.3%	10.6%	14.5%	14.5%	14.5%	18.1%	23.9%	21.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	56.9%	52.4%	64.0%	64.0%	639.6%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	653.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.6	0.2	0.4	0.2	0.6	0.7	0.7	0.4	0.4	0.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.6	0.2	0.4	0.2	0.6	0.7	0.7	0.4	0.4	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.1	0.0	-	0.0	0.1	0.1	0.1	0.1	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	85.7%	100.3%	105.7%	100.3%	95.1%	95.1%	95.1%	105.5%	100.8%	99.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		85.7%	100.3%	105.7%	100.3%	95.1%	95.1%	95.1%	105.5%	100.8%	99.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	2.2%	4.3%	2.3%	4.3%	4.3%	4.3%	2.7%	2.3%	2.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
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%	100.0%	100.0%
Creditors to Cash and Investments		91.5%	423.0%	-81.6%	-75.4%	278.9%	91.6%	91.6%	98.8%	88.2%	37.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.4%	51.1%	49.0%	47.7%	44.8%	44.8%	44.8%	50.8%	49.3%	49.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	63.9%	65.0%	64.2%	51.9%	59.3%	59.3%	59.3%	55.2%	53.4%	53.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.6%	15.6%	15.5%	14.4%	19.4%	19.4%	19.4%	16.2%	14.6%	14.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.1%	4.2%	3.7%	3.8%	3.7%	3.7%	3.7%	3.5%	3.9%	3.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	5.7	10.7	11.4	13.2	13.2	13.2	9.1	3.9	5.8	6.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36.0%	15.0%	35.1%	15.8%	40.8%	40.8%	40.8%	24.8%	14.3%	12.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.8	0.2	(0.3)	(0.8)	0.1	0.2	0.2	0.2	0.3	0.7

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10		2010/11		2011/12		Current Year 2012/13		2013/14 Medium Term Revenue Framework	
						Outcome	Original Budget	Outcome	Original Budget	Outcome	Original Budget	Outcome	Original Budget	Budget Year 2013/14	Budget Year 2014/15
Demographics															
Population	N/A				256 176										
Females aged 5 - 14					31 266										
Males aged 5 - 14					30 845										
Females aged 15 - 34					45 263										
Males aged 15 - 34					42 311										
Unemployment					19 012										
Monthly household income (no. of households)	1, 12														
No income					9 768										
R1 - R1 600					4 331										
R1 601 - R3 200					16 374										
R3 201 - 56 400					13 968										
R6 401 - R12 800					9 915										
R12 801 - R25 600					6 842										
R25 601 - R51 200					3 427										
R52 201 - R102 400					951										
R102 401 - R204 800					222										
R204 801 - R409 600					181										
R409 601 - R819 200															
> R819 200															
Poverty profiles (no. of households)															
< R2 060 per household per month	13														
Insert description	2														
Household demographics (000)															
Number of people in municipal area															
Number of poor people in municipal area															
Number of households in municipal area															
Number of poor households in municipal area															
Definition of poor household (R per month)															
Housing statistics	3														
Formal															
Informal															
Total number of households	4														
Dwellings provided by municipality															
Dwellings provided by province															
Dwellings provided by private sector	5														
Total new housing dwellings															
Economic	6														
Inflation/inflation outlook (CPI)															
Interest rate - borrowing															
Interest rate - investment															
Interest rate - investment															
Remuneration increases															
Consumption growth (electricity)															
Consumption growth (water)															
Collection rates	7														
Property tax/service charges															
Rental of facilities & equipment															
Interest - external investments															
Interest - debtors															
Revenue from agency services															
Detail on the provision of municipal services for A10															
Total municipal services															
	Ref.														
		Household service targets (000)													
		Water:													
		Piped water inside dwelling													
		Piped water inside yard (but not in dwelling)													

DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 901	1 430	(1 968)	(5 379)	510	1 554	1 554	1 584	1 951	4 977
Cash + investments at the yr end less applications - R'000	18(1)b	2	(114)	(5 747)	(606)	(9 083)	2 107	2 820	2 820	2 331	2 603	5 339
Cash year end/monthly employee/supplier payments	18(1)b	3	0.8	0.2	(0.3)	(0.8)	0.1	0.2	0.2	0.2	0.3	0.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(10 519)	(15 656)	(6 891)	1 958	(747)	(747)	(747)	(3 869)	(1)	1 651
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.5%	(57.8%)	(40.4%)	(70.3%)	(6.0%)	(6.0%)	(5.7%)	1295.3%	(1.3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	85.7%	100.3%	105.7%	100.3%	95.1%	95.1%	95.1%	105.5%	100.8%	99.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	22.0%	5.1%	3.6%	0.0%	0.0%	0.0%	2.5%	1.5%	1.5%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	56.9%	52.4%	64.0%	64.0%	86.5%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(55.3%)	97.6%	(44.5%)	96.3%	0.0%	0.0%	(39.7%)	(5.1%)	(5.4%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	36.9%	37.3%	44.7%	31.3%	62.8%	64.1%	51.2%	35.5%	36.0%	38.1%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	33.0%	4.8%	5.9%	0.0%	9.3%	74.7%	79.5%

References

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

DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1	N/A								
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.	
Current Year 2012/13																		
Valuation:																		
No. of properties		N/A																
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised	5																	
No. of successful objections	5																	
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-minera rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R'000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discouts (R'000)																		
Total rebates,exemptns,reductns,discs (R'000)																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.	
Budget Year 2013/14																		
Valuation:																		
No. of properties		N/A																
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised	5																	
No. of successful objections	5																	
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-minera rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R'000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns/reductns,discs (R'000)																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates (rate in the Rand)	1	N/A							
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>		N/A							
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)							

DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		N/A									
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Other securities		145	228	331	-	331	-	-	-	-
Municipality sub-total	1	145	228	331	-	331	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		145	228	331	-	331	-	-	-	-

References
 1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality Securities			NONE							-	-
Municipality sub-total										-	-
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		3 220	2 618	1 958	9 511	1 235	1 235	11 178	8 747	6 104
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		1 741	793	22	-	534	534	1 305	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	4 961	3 411	1 980	9 511	1 770	1 770	12 483	8 747	6 104
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	4 961	3 411	1 980	9 511	1 770	1 770	12 483	8 747	6 104

Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-								
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-								
Total Unspent Borrowing	1	-								

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		38 672	42 059	43 914	47 176	47 176	47 176	49 777	52 830	57 842
Local Government Equitable Share		37 187	40 309	41 692	43 926	43 926	43 926	46 637	50 646	55 626
Finance Management		750	1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		735	750	790	1 000	1 000	1 000	890	934	966
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
EPWP Incentive		-	-	182	1 000	1 000	1 000	1 000	-	-
RBIG		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		35 455	39 333	39 479	34 783	45 399	45 399	40 458	42 469	44 652
PT - CDW		-	-	-	-	-	-	-	-	-
PT - UMSOBOMVU		250	-	-	-	-	-	-	-	-
PT - PAWK		32 440	37 824	38 962	34 563	45 179	45 179	39 666	42 004	44 137
PT - Fire brigade		-	-	-	-	-	-	-	-	-
PT - MSP		-	-	-	-	-	-	400	-	-
Alcohol abuse		-	-	-	-	-	-	-	-	-
Global Funds		1 434	478	-	-	-	-	-	-	-
Fire Brigade Subsidy		-	333	-	-	-	-	-	-	-
Other provincial		76	71	59	-	-	-	-	-	-
RBIG		1 000	500	-	-	-	-	-	-	-
Seta		255	126	308	220	220	220	242	265	265
Finance Management Grant		-	-	150	-	-	-	150	200	250
Coastal Management Plan		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Human Rights Program		-	-	-	-	-	-	-	-	-
Tourism Projects		-	-	-	-	-	-	-	-	-
Bulk Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
none		-	-	-	-	-	-	-	-	-
Other grant providers:		13	-	-	-	-	-	-	-	-
Other grant providers - Private		13	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	74 141	81 392	83 393	81 959	92 575	92 575	90 235	95 299	102 494
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		74 141	81 392	83 393	81 959	92 575	92 575	90 235	95 299	102 494

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		38 765	42 014	45 483	47 176	47 176	47 176	49 777	52 830	57 842
Local Government Equitable Share		37 187	40 309	41 692	43 926	43 926	43 926	46 637	50 646	55 626
Finance Management		846	982	2 242	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		732	723	1 327	1 000	1 000	1 000	890	934	966
Municipal Infrastructure (MIG)		-	-	64	-	-	-	-	-	-
EPWP Incentive		-	-	158	1 000	1 000	1 000	1 000	-	-
RBIG		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		34 448	40 002	39 460	34 783	45 406	45 406	41 258	42 819	44 702
PT - CDW		-	-	-	-	-	-	-	-	-
PT - UMSOBOMVU		250	-	-	-	-	-	-	-	-
PT - PAWK		32 440	37 824	38 962	34 563	45 179	45 179	39 666	42 004	44 137
PT - Fire brigade		-	-	-	-	-	-	-	-	-
PT - MSP		-	-	-	-	-	-	150	-	-
Alcohol abuse		35	-	2	-	-	-	-	-	-
Global Funds		1 434	478	-	-	-	-	-	-	-
Fire Brigade Subsidy		-	333	-	-	-	-	-	-	-
Other provincial		-	-	-	-	-	-	-	-	-
RBIG		-	1 194	-	-	-	-	-	-	-
Seta		290	173	40	220	220	220	242	265	265
Finance Management Grant		-	-	150	-	-	-	150	200	250
Coastal Management Plan		-	-	-	-	8	8	500	300	-
Sport and Recreation		-	-	-	-	-	-	400	-	-
Human Rights Program		-	-	-	-	-	-	100	-	-
Tourism Projects		-	-	-	-	-	-	50	50	50
Bulk Water Infrastructure Grant		-	-	306	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>none</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		13	-	-	-	-	-	-	-	-
<i>Other grant providers - Private</i>		13	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		73 226	82 017	84 943	81 959	92 582	92 582	91 035	95 649	102 544
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
<i>None</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>None</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>None</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>None</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		73 226	82 017	84 943	81 959	92 582	92 582	91 035	95 649	102 544

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 599	1 507	1 552	-	(42)	(42)	(279)	(279)	(279)
Grants Paid back to NT		-	-	-	-	237	237	-	-	-
Current year receipts		38 672	42 059	43 914	47 176	47 176	47 176	49 777	52 830	57 842
Conditions met - transferred to revenue		38 765	42 014	45 483	47 176	47 176	47 176	49 777	52 830	57 842
Conditions still to be met - transferred to liabilities		1 507	1 552	(18)	-	(279)	(279)	(279)	(279)	(279)
Provincial Government:										
Balance unspent at beginning of the year		1 731	2 738	2 068	-	2 112	2 112	2 104	1 054	704
Current year receipts		35 455	39 333	39 479	34 783	45 399	45 399	40 458	42 469	44 652
Conditions met - transferred to revenue		34 448	40 002	39 460	34 783	45 406	45 406	41 508	42 819	44 702
Conditions still to be met - transferred to liabilities		2 738	2 068	2 088	-	2 104	2 104	1 054	704	654
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		13	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		13	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		73 226	82 017	84 943	81 959	92 582	92 582	91 285	95 649	102 544
Total operating transfers and grants - CTBM	2	4 245	3 620	2 070	-	1 826	1 826	776	426	376
Capital transfers and grants:	1,3									
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	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		73 226	82 017	84 943	81 959	92 582	92 582	91 285	95 649	102 544
TOTAL TRANSFERS AND GRANTS - CTBM		4 245	3 620	2 070	-	1 826	1 826	776	426	376

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities											
None	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
None	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
None	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Transfers and grants	4	367	311	12	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		367	311	12	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
None	5	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	367	311	12	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
None	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
None	2	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
None	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
None	4	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
None	5	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	367	311	12	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 250	3 754	2 636	2 730	2 515	2 515	2 964	3 112	3 267
Pension and UIF Contributions		-	-	121	108	128	128	154	162	170
Medical Aid Contributions		-	-	16	17	17	17	18	19	20
Motor Vehicle Allowance		-	-	1 219	1 449	1 224	1 224	1 286	1 350	1 417
Cellphone Allowance		-	-	149	153	143	143	198	208	219
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	64	124	78	78	120	126	132
Sub Total - Councillors		3 250	3 754	4 205	4 580	4 105	4 105	4 740	4 977	5 226
% increase	4		15.5%	12.0%	8.9%	(10.4%)	-	15.5%	5.0%	5.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 147	2 343	1 959	1 782	846	846	1 642	2 079	2 245
Pension and UIF Contributions		107	490	295	295	353	167	291	412	445
Medical Aid Contributions		25	45	45	100	-	-	43	94	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		20	57	-	186	-	-	46	91	98
Motor Vehicle Allowance		249	276	89	294	25	25	178	308	308
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	2	-	2	2	7	7	7
Other benefits and allowances		472	270	49	74	48	48	94	129	139
Payments in lieu of leave		32	69	5	50	32	32	41	58	62
Long service awards		-	-	-	12	-	-	4	8	8
Post-retirement benefit obligations		-	-	-	108	-	-	47	102	110
Sub Total - Senior Managers of Municipality		3 051	3 550	2 445	2 959	1 118	1 118	2 383	3 286	3 523
% increase	4		16.4%	(31.1%)	21.0%	(62.2%)	-	113.9%	37.3%	7.2%
Other Municipal Staff										
Basic Salaries and Wages		31 459	36 842	37 059	26 502	37 951	37 951	26 693	28 790	30 928
Pension and UIF Contributions		6 491	5 326	5 840	6 442	6 358	6 358	6 896	7 445	7 948
Medical Aid Contributions		1 968	2 147	2 271	2 562	2 505	2 505	2 854	3 082	3 306
Overtime		1 626	1 870	1 765	1 625	1 130	1 130	1 321	1 369	1 411
Performance Bonus		92	242	2 066	2 793	2 742	2 742	2 932	3 165	3 378
Motor Vehicle Allowance		2 134	2 305	2 204	2 709	2 429	2 429	2 343	2 457	2 578
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		282	224	210	280	204	204	231	240	250
Other benefits and allowances		6 310	7 294	2 769	3 033	2 546	2 546	2 652	2 861	3 071
Payments in lieu of leave		516	542	439	637	618	618	643	693	748
Long service awards		484	570	564	154	523	523	710	763	824
Post-retirement benefit obligations		1 687	1 752	4 722	2 406	5 013	5 013	5 301	5 725	6 183
Sub Total - Other Municipal Staff		53 048	59 115	59 910	49 143	62 019	62 019	52 575	56 590	60 626
% increase	4		11.4%	1.3%	(18.0%)	26.2%	-	(15.2%)	7.6%	7.1%
Total Parent Municipality		59 349	66 418	66 559	56 683	67 242	67 242	59 708	64 852	69 374
			11.9%	0.2%	(14.8%)	18.6%	-	(11.2%)	8.6%	7.0%
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	4		-	-	-	-	-	-	-	-
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	4		-	-	-	-	-	-	-	-
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	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		59 349	66 418	66 559	56 683	67 242	67 242	59 708	64 852	69 374
% increase	4		11.9%	0.2%	(14.8%)	18.6%	-	(11.2%)	8.6%	7.0%
TOTAL MANAGERS AND STAFF	5,7	56 099	62 664	62 355	52 103	63 137	63 137	54 968	59 875	64 149

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		21			21			21		
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3		1			1			2	
Other Managers	7		6			8			8	
Professionals		-	29	5	-	29	5	-	31	5
Finance			1	5		1	5		2	5
Spatial/town planning			2			2			2	
Information Technology			2			2			2	
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other			24			24			25	
Technicians		-	47	-	-	47	-	-	47	-
Finance										
Spatial/town planning										
Information Technology										
Roads			15			15			15	
Electricity										
Water										
Sanitation										
Refuse										
Other			32			32			32	
Clerks (Clerical and administrative)			35			35			35	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators			53			53			53	
Elementary Occupations			112			112			113	
TOTAL PERSONNEL NUMBERS	9	21	283	5	21	285	5	21	289	5
% increase					-	0.7%	-	-	1.4%	-
Total municipal employees headcount	6, 10	21	283	5	21	285	5	21	289	5
Finance personnel headcount	8, 10		10	5		10	5		12	5
Human Resources personnel headcount	8, 10		4			4			3	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
	Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Management services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Community and Technical services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Single-year expenditure to be appropriated		150	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-
	Vote 1 - Municipal Manager		1 600	63	-	10	200	10	200	200	10	200	200	20	2 103	107	100	
	Vote 2 - Management services		1 050	50	124	148	148	25	1 770	1 770	1 750	1 750	1 750	1 750	15 440	2 035	2 100	
	Vote 3 - Community and Technical services		2 800	113	124	158	158	25	1 970	1 970	1 750	1 750	1 750	1 770	17 692	2 142	2 200	
	Capital single-year expenditure sub-total	2	2 800	113	124	158	158	25	1 970	1 970	1 750	1 750	1 750	1 770	17 692	2 142	2 200	
	Total Capital Expenditure	2	2 800	113	124	158	158	25	1 970	1 970	1 750	1 750	1 750	1 770	17 692	2 142	2 200	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework					
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16			
	Capital Expenditure - Standard	1	1 750	63	-	10	-	200	10	200	-	-	200	10	200	-	-	2 253	107	100
	Governance and administration		150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-
	Executive and council		225	-	-	10	-	-	10	-	-	-	-	-	-	-	-	255	100	100
	Budget and treasury office		1 375	63	-	-	-	200	-	-	-	-	-	-	-	-	-	1 848	7	-
	Corporate services		375	50	45	70	25	1 000	500	20	-	-	-	-	-	-	-	2 105	1 850	2 100
	Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and social services		225	50	45	70	25	20	-	-	-	-	-	-	-	-	-	455	100	350
	Sport and recreation		150	-	-	-	-	1 000	500	-	-	-	-	-	-	-	-	1 650	1 750	1 750
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		675	-	79	78	-	-	-	-	-	-	-	-	-	-	-	832	173	-
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225	-	-
	Environmental protection		450	-	79	78	-	-	-	-	-	-	-	-	-	-	-	607	173	-
	Trading services		-	-	-	-	-	3	2 250	1 750	1 750	1 750	2 250	2 250	1 750	1 750	2 250	12 503	12	-
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	3	2 250	1 750	1 750	1 750	2 250	1 750	1 750	1 750	2 250	12 503	12	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Standard	2	2 800	113	124	158	25	3 950	2 760	1 970	1 750	1 750	1 770	2 250	17 692	2 142	2 200			

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year+1 2014/15	Budget Year+2 2015/16
													1		
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	61	65	43	33	30	46	49	39	36	27	29	52	510	534	6 923
Rental of facilities and equipment	780	869	1 255	1 442	1 377	1 077	1 126	1 102	1 130	861	837	1 060	12 914	12 067	565
Interest earned - external investments	54	47	46	37	39	56	41	34	42	41	34	29	500	500	500
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	4	4	5
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	4	3	3	3	2	2	3	2	3	3	3	3	35	35	35
Agency services	-	-	-	-	-	-	-	-	-	2 969	-	990	3 959	4 271	4 485
Transfers recognised - operational	24 817	4 453	3 695	3 390	3 641	18 223	3 334	3 772	15 018	3 395	3 745	3 805	91 289	96 551	103 518
Other revenue	27	32	57	52	29	53	90	48	62	35	44	53	583	603	618
Cash Receipts by Source	25 744	5 469	5 100	4 957	5 119	19 456	4 643	4 997	16 292	7 332	4 692	5 993	109 794	121 185	129 587
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	1 779	-	-	-	-	-	-	-	0	1 779	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 800	-	-	-	-	12 500	-	-	-	-	-	-	15 300	-	-
Increase (Decrease) 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	28 544	5 469	5 100	6 736	5 119	31 956	4 643	4 997	16 292	7 332	4 692	5 993	126 873	121 185	129 587
Cash Payments by Type															
Employee related costs	3 109	3 603	3 441	3 384	3 493	3 998	8 097	4 353	4 563	4 364	4 356	4 352	51 113	56 837	60 514
Remuneration of councillors	377	408	419	403	366	388	342	415	406	406	406	406	4 740	4 977	5 226
Finance charges	18	18	18	18	18	61	18	18	18	18	18	371	611	1 401	1 006
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	17	28	65	34	16	77	16	37	37	37	37	400	2 400	2 640
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 263	3 963	4 007	3 903	4 403	3 304	3 319	8 950	3 808	3 644	3 444	3 707	48 713	49 254	51 239
Cash Payments by Type	5 767	8 009	7 913	7 773	8 313	7 767	11 853	13 751	8 831	8 468	8 260	8 872	105 577	114 868	120 625
Other Cash Flows/Payments by Type															
Capital assets	2 800	113	124	158	25	23	-	-	1 970	1 750	1 770	8 960	17 692	2 142	2 200
Repayment of borrowing	89	89	89	89	89	451	89	89	89	89	89	451	1 794	3 808	3 736
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	8 656	8 210	8 126	8 021	8 428	8 240	11 942	13 841	10 890	10 307	10 119	18 283	125 063	120 819	128 561
NET INCREASE/(DECREASE) IN CASH HELD	19 888	(2 742)	(3 026)	(1 285)	(3 309)	23 716	(7 299)	(8 843)	5 402	(2 976)	(5 427)	(12 290)	1 810	366	3 026
Cash/cash equivalents at the month/year begin:	1 554	21 442	18 700	15 674	14 389	11 080	34 796	21 498	18 654	24 066	21 081	15 653	1 554	3 363	3 730
Cash/cash equivalents at the month/year end:	21 442	18 700	15 674	14 389	11 080	34 796	27 498	18 654	24 066	21 081	15 653	3 363	3 363	3 730	6 756

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-
Materials and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
NONE					

References

1. Total agreement period from commencement until end
2. Annual value

DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16								
	Parent Municipality:	1,3	Total				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
	<u>Revenue Obligation By Contract</u>	2	NONE	-	-	-	-	-	-	-	-	-	-	-	-
	Contract 1			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 2			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 3 etc			-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
	<u>Expenditure Obligation By Contract</u>	2		-	-	-	-	-	-	-	-	-	-	-	-
	Contract 1			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 2			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 3 etc			-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
	<u>Capital Expenditure Obligation By Contract</u>	2		-	-	-	-	-	-	-	-	-	-	-	-
	Contract 1			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 2			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 3 etc			-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
	Total Parent Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
	Entities:														
	<u>Revenue Obligation By Contract</u>	2		-	-	-	-	-	-	-	-	-	-	-	-
	Contract 1			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 2			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 3 etc			-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
	<u>Expenditure Obligation By Contract</u>	2		-	-	-	-	-	-	-	-	-	-	-	-
	Contract 1			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 2			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 3 etc			-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
	<u>Capital Expenditure Obligation By Contract</u>	2		-	-	-	-	-	-	-	-	-	-	-	-
	Contract 1			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 2			-	-	-	-	-	-	-	-	-	-	-	-
	Contract 3 etc			-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
	Total Entity Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		318	8	7	8 500	-	-	12 500	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		50	-	-	-	-	-	-	-	-
Reticulation		50	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		268	8	7	8 500	-	-	12 500	-	-
Waste Management		268	-	7	8 500	-	-	12 500	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	8	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	20	-	100
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	20	-	100
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3 379	408	305	1 005	1 383	1 383	3 522	542	350
General vehicles		1 291	-	-	330	1 196	1 196	390	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		161	78	-	390	172	172	60	250	250
Computers - hardware/equipment		120	142	-	59	13	13	63	114	100
Furniture and other office equipment		353	160	305	224	1	1	3 010	178	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1 454	7	-	3	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	20	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	103	17	500	-	-	-	-	-
Computers - software & programming		-	103	17	500	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	3 697	520	328	10 005	1 383	1 383	16 042	542	450
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure					750			50		
Infrastructure - Road transport					80					
Roads, Pavements & Bridges					80					
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation					670			50		
Reticulation										
Sewerage purification					670			50		
Infrastructure - Other										
Waste Management										
Transportation										
Gas										
Other										
Community					1 283	50	50	100	100	250
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities					1 283	50	50	100	100	250
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					2 900	37	37	1 500	1 500	1 500
General vehicles										
Specialised vehicles					2 600			1 500	1 500	1 500
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings					300	37	37			
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 renewal of existing assets	1				4 933	87	87	1 650	1 600	1 750
Specialised vehicles					2 600			1 500	1 500	1 500
Refuse										
Fire					2 600			1 500	1 500	1 500
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	33.0%	5.9%	5.9%	9.3%	74.7%	79.5%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	186.1%	3.2%	3.2%	64.5%	61.3%	66.2%

- References**
- Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
 - Work-in-progress/under construction to be budgeted under the respective item
 - Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - Busses used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc.
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

-324 247

DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class	1	10 256	10 710	10 464	9 827	17 482	17 482	11 907	11 572	12 128
Infrastructure										
Infrastructure - Road transport		10 200	10 701	10 464	9 822	17 478	17 478	11 902	11 566	12 121
Roads, Pavements & Bridges		10 200	10 701	10 464	9 822	17 478	17 478	11 902	11 566	12 121
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		56	9	1	5	4	4	5	7	7
Waste Management		56	9	1	5	4	4	5	7	7
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		504	432	312	468	291	291	287	319	341
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		25	63	14	30	16	16	7	8	8
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		480	370	298	438	275	275	280	311	333
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5 544	4 767	5 248	5 390	4 201	4 201	5 367	5 802	6 142
General vehicles		4 021	3 602	4 405	4 362	3 457	3 457	4 667	5 079	5 366
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		804	551	331	566	297	297	323	316	341
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		719	614	512	463	448	448	378	407	435
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	16 305	15 909	16 024	15 685	21 974	21 974	17 561	17 693	18 612
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		36.9%	37.3%	44.7%	31.3%	62.0%	64.1%	35.5%	36.0%	38.1%
R&M as % Operating Expenditure		15.8%	13.5%	14.5%	14.6%	19.3%	19.3%	15.7%	14.6%	14.5%
References										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										
2. Airports, Car Parks, Bus Terminals and Taxi Ranks										
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes										
4. Work-in-progress/under construction to be budgeted under the respective item										
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure										
6. Donated/contributed & leased assets to be included within the respective sub-class										
7. Buses used to provide a service to the community										
8. Not municipal contributions to the 'top structure' being built using the housing subsidies										
9. Statues, art collections, medals etc.										
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'										
check balance		-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Depreciation by Asset Class/Sub-class										
Infrastructure		1 322	824	926	1 053	1 013	1 013	1 013	1 013	1 013
Infrastructure - Road transport		159	149	199	157	159	159	159	159	159
Roads, Pavements & Bridges		159	149	199	157	159	159	159	159	159
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		44	44	44	44	13	13	13	13	13
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		31	31	31	31	-	-	-	-	-
Street Lighting		13	13	13	13	13	13	13	13	13
Infrastructure - Water		188	189	214	189	72	72	72	72	72
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		12	12	12	12	-	-	-	-	-
Reticulation		176	176	201	176	72	72	72	72	72
Infrastructure - Sanitation		146	146	173	133	296	296	296	296	296
Reticulation		146	146	173	146	296	296	296	296	296
Sewerage purification		-	-	-	(13)	-	-	-	-	-
Infrastructure - Other		786	295	295	530	473	473	473	473	473
Waste Management		294	196	196	130	416	416	416	416	416
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		491	99	99	400	57	57	57	57	57
Community		17	17	17	(8)	17	17	17	17	17
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		3	3	3	3	7	7	7	7	7
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	(25)	-	-	-	-	-
Fire, safety & emergency		10	10	10	10	10	10	10	10	10
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		4	4	4	4	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 629	1 792	1 700	1 558	1 650	1 650	1 481	1 534	1 568
General vehicles		280	436	358	275	1 319	1 319	1 100	1 153	1 187
Specialised vehicles		121	121	121	70	120	120	120	120	120
Plant & equipment		50	50	50	42	40	40	40	40	40
Computers - hardware/equipment		124	124	124	123	50	50	99	99	99
Furniture and other office equipment		993	995	980	991	55	55	55	55	55
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		62	67	67	56	67	67	67	67	67
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		54	57	61	48	48	48	48	48	48
Computers - software & programming		54	57	61	48	48	48	48	48	48
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	3 023	2 690	2 704	2 650	2 728	2 728	2 558	2 612	2 645
Specialised vehicles		121	121	121	70	120	120	120	120	120
Refuse		-	-	-	-	-	-	-	-	-
Fire		121	121	121	70	120	120	120	120	120
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Check		-	-	-	-	-	-	-	-	-

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		150	-	-				
Vote 2 - Management services		2 103	107	100				
Vote 3 - Community and Technical services		15 440	2 035	2 100				
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]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		17 692	2 142	2 200	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
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]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		17 692	2 142	2 200	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC3 Overview - Supporting Table S436 Detailed Capital Budget

Municipal Vehicle Capital Project	Ref	Program/Project description	Project number	ip code	Individualy Approved (Y/N)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	2014/15 Medium Term Revenue & Expenditure Framework				Project Information		
										Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Budget Year +3 2017/18	Ward location	New or renewal	
Parent municipality - 12 of 16 capital projects provided by Municipal Job	4															
3.2 - Environmental Protection		Sturdy equipment	550 330 111	REF		Other assets	Furniture and other office equipment									New
3.2 - Environmental Protection		Sturdy equipment	550 330 101	REF		Other assets	Furniture and other office equipment									New
3.2 - Environmental Protection		Sturdy equipment	550 330 102	REF		Other assets	Furniture and other office equipment									New
3.2 - Environmental Protection		Municipal Health Information System		REF		Intangible	Computers - software & programming									New
3.7 - Environmental Protection		Cable at CD Offices		REF		Other assets	Computers - software & programming									New
2.2 - Administration		Voicemail		REF		Other assets	General Vehicles									New
2.2 - Administration		Stall Bikes/Away		REF		Other assets	General Vehicles									New
2.3 - Properties		Upgrading of properties		REF		Other assets	General Vehicles									New
2.3 - Properties		Upgrading of properties		REF		Other assets	General Vehicles									New
2.4 - Human Resources		Computer equipment		REF		Other assets	Computers - hardware/equipment									Renewal
2.4 - Human Resources		Computer equipment		REF		Other assets	Computers - hardware/equipment									Renewal
2.8 - Financial Administration		Sturdy equipment	550 130 061	REF		Other assets	Plant & equipment									New
3.1 - Public Safety		Sturdy equipment	550 310 121	REF		Other assets	Plant & equipment									New
3.1 - Public Safety		Sturdy equipment	550 310 141	REF		Other assets	Plant & equipment									New
3.1 - Public Safety		Sturdy equipment	550 310 171	REF		Other assets	Plant & equipment									New
3.1 - Public Safety		Sturdy equipment	550 310 211	REF		Other assets	Plant & equipment									New
3.1 - Public Safety		Replacement of articles		REF		Other assets	Fire									Renewal
3.6 - Recreations		Sturdy equipment (B&D)		REF		Other assets	Other									New
3.6 - Recreations		Upgrading of buildings (tools)		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of lodge, hall, & cove		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of average part		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of average part		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of recreation facilities		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of roads		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of buildings		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of conference hall		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of average part		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of average part		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of council houses		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Upgrading of swimming beach		REF		Recreational facilities	Recreational facilities									Renewal
3.6 - Recreations		Refrigerators		REF		Other assets	Plant & equipment									New
3.6 - Recreations		New grass cutting & trailer equipment		REF		Other assets	General Vehicles									New
3.6 - Recreations		Acquisition of Vehicle (Black)		REF		Other assets	General Vehicles									New
3.6 - Recreations		Acquisition of Vehicle (Black)		REF		Other assets	General Vehicles									New
3.6 - Recreations		Acquisition of Vehicle (Black)		REF		Other assets	General Vehicles									New
3.5 - Solid Waste		Other equipment	550 420 001	REF		Other assets	Waste Management									New
3.5 - Solid Waste		Other equipment	550 420 111	REF		Other assets	Waste Management									New
2.5 - Planning		Cell 3.8 rehabilitation of cell 1 & 2		REF		Infrastructure - Other	Infrastructure - Other									New
2.5 - Planning		TK Laminating machine		REF		Other assets	Computers - hardware/equipment									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
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2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
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2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
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2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
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2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									New
2.5 - Planning		TV Vehicle - Social Development		REF		Other assets	General Vehicles									

DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project Parent municipality: List all capital projects grouped by Municipal Vote	Ref. 1,2	Project name	Project number	Asset Class 3 Examples Infrastructure - Other	Asset Sub-Class 3 Examples Waste Management	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
3.5 - Solid Waste		Cell 3 & rehabilitation of cell 1 & 2	#####				2012/13	8 500	-	12 500	-	-
Entities: List all capital projects grouped by Municipal Entity												
Entity Name Project name												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34