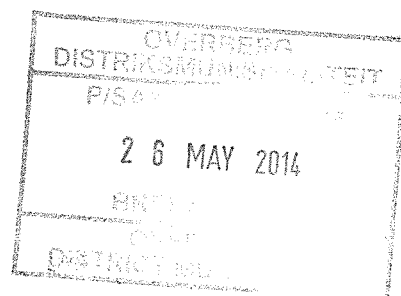
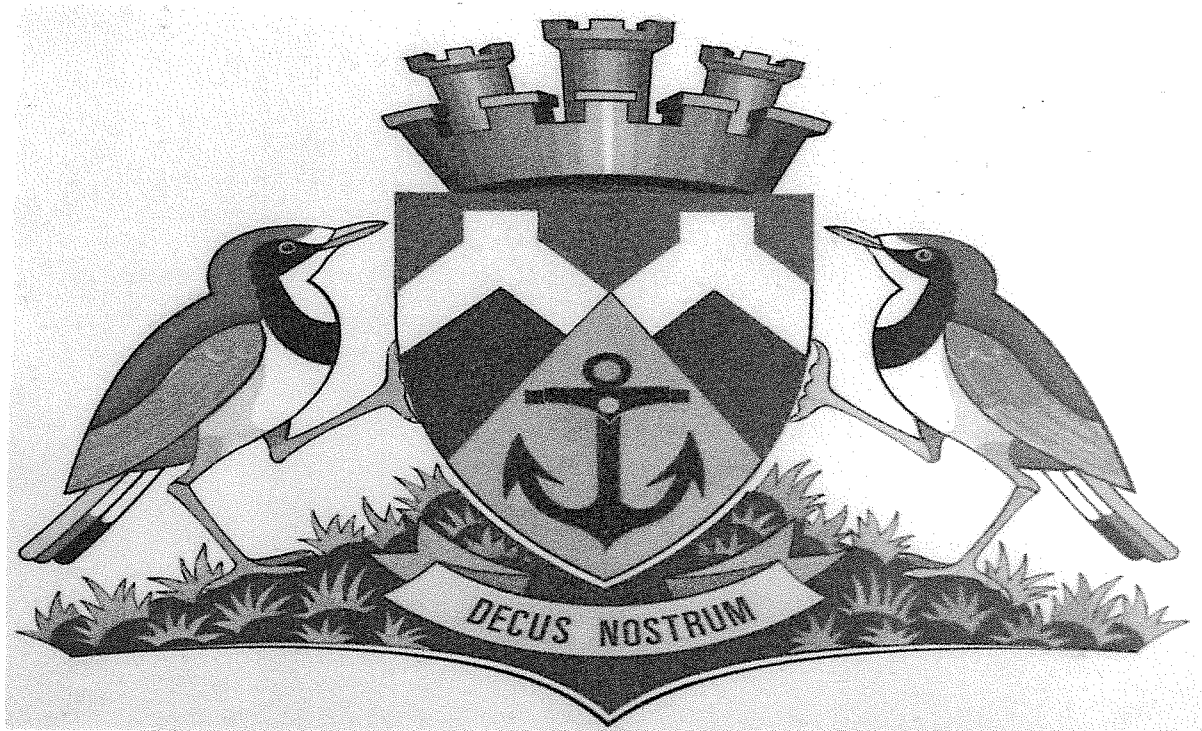


OVERBERG DISTRICT MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2014/2015 TO 2016/2017



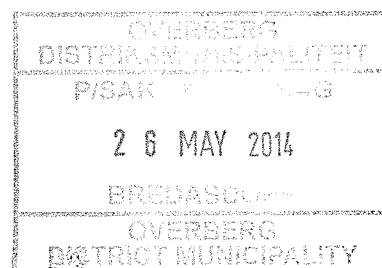
ANNUAL BUDGET OF

OVERBERG DISTRICT MUNICIPALITY

2014/15 TO 2016/17
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS

Copies of this document can be viewed:

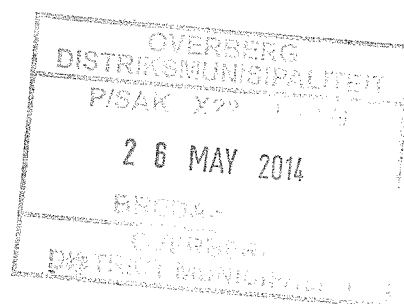
- In the foyers of all municipal buildings
- All public libraries within the municipality
- At www.odm.org.za



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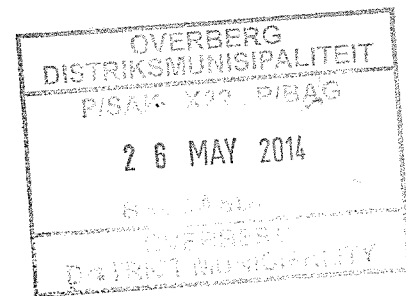
Table of Contents

PART 1 – ANNUAL BUDGET	2
1.1 MAYOR'S REPORT	2
1.2 EXECUTIVE SUMMARY.....	9
1.3 OPERATING REVENUE FRAMEWORK	10
1.4 OPERATING EXPENDITURE FRAMEWORK.....	12
1.5 CAPITAL EXPENDITURE.....	14
1.6 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY.....	14
PART 2 – SUPPORTING DOCUMENTATION.....	27
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS	27
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP.....	27
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS.....	32
2.4 OVERVIEW OF BUDGET RELATED-POLICIES	37
2.5 OVERVIEW OF BUDGET ASSUMPTIONS.....	39
2.6 OVERVIEW OF BUDGET FUNDING	40
2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS.....	46
2.8 COUNCILLOR AND EMPLOYEE BENEFITS.....	47
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW.....	48
2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS.....	53
2.11 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY.....	53
2.12 MUNICIPAL MANAGER'S QUALITY CERTIFICATE.....	54
PART 3 – APPENDICES.....	55
3.1 APPENDIX A – CAPITAL BUDGET.....	55
3.2 APPENDIX B – TARIFF LISTING	56
3.3 APPENDIX C – SELECTED SUPPORTING SCHEDULES	56



Abbreviations and Acronyms

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



Part 1 – Annual Budget

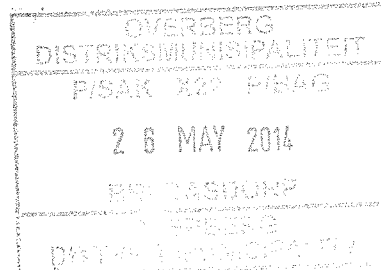
1.1 Mayor's Report

Similar to last year, it is again with great relief and great pride in this municipality that I present the budget for the MTREF period 2014/15 to 2016/17 here today. In spite of minimal increases in the Equitable Share, we still managed to prepare a budget that is cash-backed. Although huge effort has been put into the budget preparation there are 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 2014/15 to 2016/17 complies with all the requirements set by National Treasury.

When the budget was tabled for the 2012/2013 – 2014/2015 MTREF during March 2012 we budgeted for a shortfall of more than R19m. Since the mentioned shortfall, we managed to wipe out the cash shortfall. This in itself is a huge achievement and the position over the MTREF period is constantly improving. 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. We will however for the first time (on a very limited scale) be able to appoint staff to alleviate the need in the fire brigade 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 believe that we can be proud of ourselves.

The equitable share over the MTREF period is growing very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. **Table 1 – Transfers recognised operational** reflects amongst other things the increase in the equitable share. The increase from 2015/16 to 2016/17 is 2.6% - this- and prior percentage increases are not enough and will never be enough to ensure the financial sustainability of this municipality.

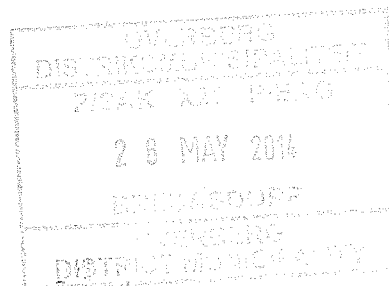


Description	Budget 2014/2015 R 000	Budget 2015/2016 R 000	Budget 2016/2017 R 000
Equitable share per DoRA 2014	50 397	55 183	56 638
Road Subsidy	40 736	43 006	45 606
Health Subsidy	125	134	144
MSIG	934	966	1 019
FMG	1 250	1 250	1 300
SETA	265	265	265
EPWP	1 056	0	0
Rural Roads Asset Management System Grant	0	2 154	2 427
Conditional Grants	660	375	0
Total	95 423	103 333	107 399
Equitable share per DoRA 2013 & CPI increase	50 646	55 626	61 634
Budgeted shortfall	249	443	4 996
% Increase equitable share	8.1%	9.5%	2.6%

Table 1 – Transfers recognised operational

The only other alternative should the equitable share be insufficient is to find a sustainable and reliable source of own revenue for district municipalities. To 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 large 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 net increase in cash flow, the available resources are still insufficient to ensure the future financial sustainability of the municipality. The results are as follows (see **Table 2 – Cash Projection**):



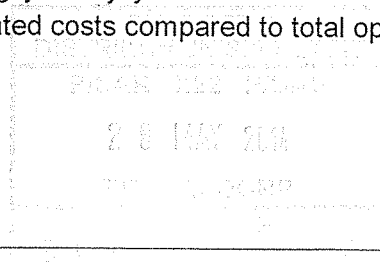
Description	Adjustment Budget 2012/2014	Budget 2014/2015	Budget 2016/2016	Budget 2018/2017
Budgeted Surplus (Deficit)	(3 443 210)	(3 044 710)	(2 888 550)	(3 006 870)
Less: Non-cash items:				
Stock write offs	23 260	0	0	0
Depreciation	2 008 880	1 888 780	1 884 180	1 882 220
Increase Provision Post Retirement Health Care	6 460 870	6 067 010	6 111 580	6 201 320
Increase Provision Long Service Award	681 340	702 230	753 470	815 170
Leave Reserve Fund	686 880	788 630	846 000	912 830
Depreciation Tip Sites	68 850	0	0	0
Impairment Tip Sites	640	0	0	0
Interest Tip Sites Finance Charges	812 820	0	0	0
Sub-totals	8 068 270	8 097 870	8 895 130	7 811 470
Plus: Expenditure items not in I & E				
Redemption External Borrowing	(728 070)	(468 280)	(148 850)	(180 880)
Redemption Finance Leases	(148 380)	(330 400)	(284 570)	(32 150)
Long Service Award Payable	(400 000)	(400 000)	(400 000)	(400 000)
Post Retirement Health Benefits Payable	(2 880 000)	(3 148 000)	(3 480 500)	(3 308 880)
Leave Pay Ours	(200 000)	(200 000)	(200 000)	(200 000)
Bank Pay Council/Rate 2012/2013	(426 640)	0	0	0
Sale of property		(860 000)		(2 190 000)
Unspent Grant Utilization	(1 170 000)	(480 000)	(125 000)	0
Capital Funds Own Resources	0		(1 710 000)	
Net Cash Inflow	101 000	268 190	663 650	221 650

Table 2 – Cash Projection

From the table it is obvious that the budget is cash-backed (Net Cash Inflow). There are 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, the equipment and vehicles of the fire brigade are 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; and
- The IT equipment of the municipality is old and outdated and will have to be upgraded in the near future.

The employee related costs are increasing year by year. Table 3 – Employee-related cost illustrates the percentages of employee-related costs compared to total operational expenditure:



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Description	Audited Outcome 2012/2013 R 000	Original Budget 2013/2014 R 000	Adjustment Budget 2013/2014 R 000	Budget 2014/2015 R 000	Budget 2015/2016 R 000	Budget 2016/2017 R 000
Employee related cost	52 276	54 957	56 756	63 417	68 263	73 848
Total expenditure	107 616	107 521	127 170	116 966	124 541	132 061
% of Employee related costs	48.6%	51.1%	44.6%	54.2%	54.8%	55.9%

Table 3 – Employee-related cost

In this budget, provision was made for some essential additional staff members such as additional staff in the Budget and Treasury Office and Fire-fighting staff. The Director: Community and Technical Services will also be appointed in the 2014/2015 financial year. The position of Risk Manager could unfortunately not be funded for the MTREF period.

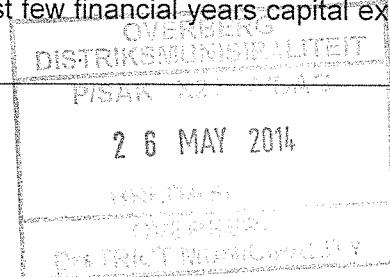
District municipalities are almost entirely dependent on the grants they receive to fund their expenditure. **Table 4 – Government Grants** clearly illustrate the dependency of the municipality on government grants.

Description	Audited Outcome 2012/2013 R 000	Original Budget 2013/2014 R 000	Adjustment Budget 2013/2014 R 000	Budget 2014/2015 R 000	Budget 2015/2016 R 000	Budget 2016/2017 R 000
Government grants	88 328	86 776	106 146	95 423	103 333	107 399
Total revenue	109 576	103 652	123 727	113 921	121 858	129 057
% of government grants	80.6%	83.7%	85.8%	83.7%	84.8%	83.2%

Table 4 – Governmental Grants

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, 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 few 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 these are not huge amounts, but at least it is a positive step in the right direction.

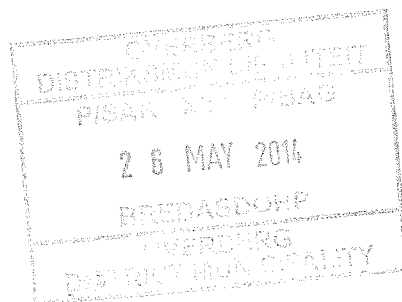
Proposed capital expenditure for the MTREF period is as follows (see **Table 5 – MTREF Capital Expenditure**):

Description	Audited Outcome 2012/2013 R 000	Original Budget 2013/2014 R 000	Adjustment Budget 2013/2014 R 000	Budget 2014/2015 R 000	Budget 2015/2016 R 000	Budget 2016/2017 R 000
Total Capital Expenditure	1 445	17 692	3 226	767	1 710	2 190
Funding:						
Borrowing	0	15 300	0	0	0	0
Internally generated funds	1 445	2 392	3 226	767	1 710	2 190
Total Capital Funding	1 445	17 692	3 226	767	1 710	2 190

Table 5 – MTREF Capital Expenditure

Although there is an improvement in the cash flow position of the municipality we are still experiencing the consequences of some poor financial management in the past. This will have a hampering effect on the performance 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 revenue resources. The situation however remains that there are no reserves available to cover unforeseen emergencies or incidents. The delivery of core functions and services are still under immense pressure. It will however take a long time to recover from the accumulated deficit inherited by that the current Council. 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 (**Diagram 1 – Cash and Cash Equivalents**):



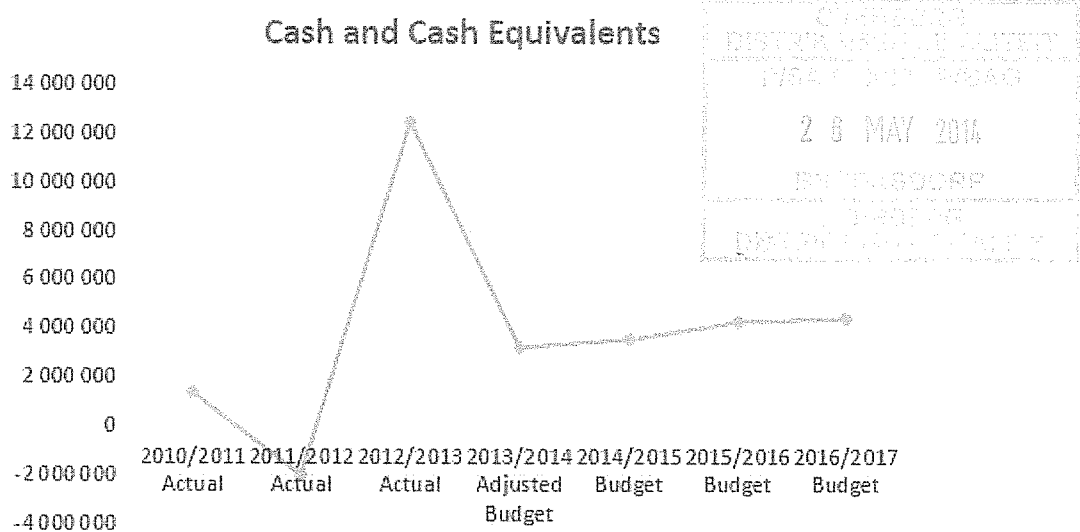


Diagram 1 – Cash and Cash Equivalents

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 would 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:

concept budget

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:

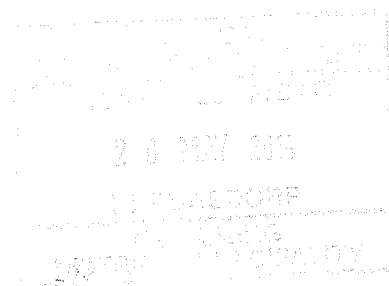
- 1.1. The annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 14 on page 18;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 15 on page 19;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 16 on page 20; 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 17 on page 21.

- 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 18 on page 22;
 - 1.2.2. Budgeted Cash Flows as contained in Table 19 on page 23;

concept budget

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- 1.2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table 20 on page 24; and
 - 1.2.4. Asset management as contained in Table 121 on page 25.
2. The Council of Overberg District Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014 the tariffs for all services, as set out in Annexure B.



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1.2 Executive Summary

Introduction

The municipality made good progress in recent years with regard 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. 70 dated 3 December 2013 was mainly used to guide the compilation of the 2014/15 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 **Table 6 – Vote structure** below.



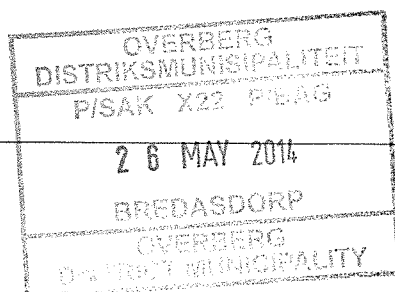
Vote name	Vote holder	Sub-vote name	Sub-vote holder	Dept #
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services		2002
		Grants and Donations		2003
		Management Support		2004
		Internal Audit	Manager: Internal Audit Services	2006
Management Services	Director: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

Table 6 – Vote structure

1.3 Operating Revenue Framework

The following budget principles and guidelines directly informed the compilation of the 2014/15 MTREF:

- The 2013/14 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 2014/15 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 become counter-productive, as it only increases the risk of non-payment by users; and
- 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, Table 7 – Consolidated Overview of the 2014/15 MTREF is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework.

Description	Adjustment Budget 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	Adjustment Budget 2015/2016 R 000	Budget 2016/2017 R 000
Total Operating Revenue	123 727	113 921	121 858	129 057
Total Operating Expenditure	127 170	116 966	124 541	132 061
Surplus/(Deficit) for the year	(3 443)	(3 045)	(2 684)	(3 004)
Total Capital Expenditure	3 226	767	1 710	2 190

Table 7 – Consolidated Overview of the 2014/15 MTREF

Table 8 – Summary of revenue classified by main revenue source is a summary of the 2014/15 MTREF (classified by main revenue source):

Description	2010/11	2011/12	2012/13	Current Year 2013/14		2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source								
Property rates	0	0	0	0	0	0	0	0
Property rates - penalties & collection charge	0	0	0	0	0	0	0	0
Service charges - electricity revenue	0	0	0	0	0	0	0	0
Service charges - water revenue	0	0	0	0	0	0	0	0
Service charges - sanitation revenue	0	0	0	0	0	0	0	0
Service charges - refuse revenue	4 169	1 787	0	0	0	0	0	0
Service charges - other	340	385	621	510	651	648	680	712
Rental of facilities and equipment	10 492	10 515	11 145	11 285	10 644	11 162	11 719	12 303
Interest earned - external investments	523	338	485	500	1 300	500	500	500
Interest earned - outstanding debtors	2	3	4	4	4	4	4	4
Dividends received	2	3	0	0	0	0	0	0
Fines	1	0	0	0	0	0	0	0
Licences and permits	9	10	45	60	45	49	53	56
Agency services	3 727	2 986	3 873	3 959	4 489	4 873	5 144	5 455
Transfers recognised - operational	78 290	81 540	88 328	86 776	106 146	95 423	103 333	107 399
Other revenue	2 802	2 302	4 459	558	448	412	424	438
Gains on disposal of PPE	0	0	616	0	0	950	0	2 190
Total Revenue (excluding capital transfers and contributions)	100 358	99 869	109 576	103 652	123 727	113 921	121 858	129 057

Table 8 – Summary of revenue classified by main source

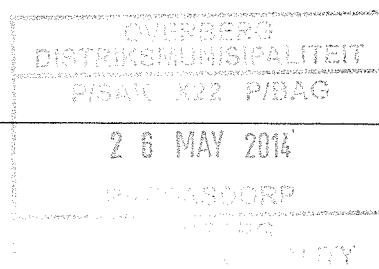


Table 9 - Summary of revenue classified by municipal vote is a summary 2014/15 MTREF (classified by municipal vote):

Description	2010/11	2011/12	2012/13	Current Year 2013/14		2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand								
Revenue By Source								
Vote 1 - MUNICIPAL MANAGER	2 211	1 262	4 491	3 959	4 489	5 723	5 144	5 455
Vote 2 - MANAGEMENT SERVICES	47 746	49 991	51 598	52 302	53 133	55 256	60 898	64 556
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	50 401	48 616	53 487	47 392	66 104	52 942	55 815	59 046
Total Revenue by vote	100 358	99 869	109 576	103 652	123 727	113 921	121 858	129 057

Table 9 – Summary of revenue classified by municipal vote

1.4 Operating Expenditure Framework

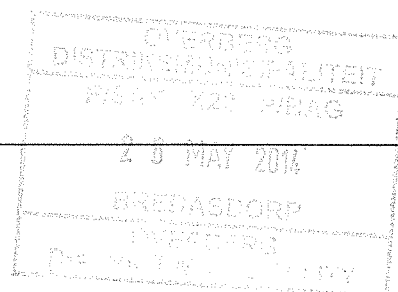
The Municipality's expenditure framework for the 2014/15 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 70;
- 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.

Table 10 - Summary of operating expenditure by standard classification item is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Description	2010/11	2011/12	2012/13	Current Year 2013/14		2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand								
Expenditure By Type								
Employee related costs	52 207	50 870	52 276	54 957	56 756	63 417	68 263	73 848
Remuneration of councillors	3 754	4 205	3 979	4 740	4 862	5 036	5 313	5 605
Debt impairment	3 302	653	0	300	0	0	0	0
Depreciation & asset impairment	2 690	5 033	2 447	2 558	2 067	1 997	1 964	1 682
Finance charges	1 620	1 131	1 392	1 274	846	141	88	115
Bulk purchases	0	0	0	0	0	0	0	0
Other materials	15 908	15 866	20 041	16 059	33 640	18 145	19 046	19 956
Contracted services	1 463	774	256	400	140	0	0	0
Transfers and grants	311	12	0	0	0	0	0	0
Other expenditure	34 759	28 582	26 584	27 233	28 859	28 231	29 858	30 855
Loss on disposal of PPE	0	0	641	0	0	0	0	0
Total Expenditure	116 014	107 126	107 616	107 521	127 170	116 966	124 541	132 061

Table 10 – Summary of operating expenditure by standard classification item



The budgeted allocation for employee-related costs for the 2014/15 financial year totals R 63.4 million, which equals 54.2% of the total operating expenditure. These percentages increase to 54.8% and 55.9% in the 2 outer years of the MTREF period respectively.

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.

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

Diagram 2 - Main operational expenditure categories for the 2014/15 financial year gives a breakdown of the main expenditure categories for the 2014/15 financial year:

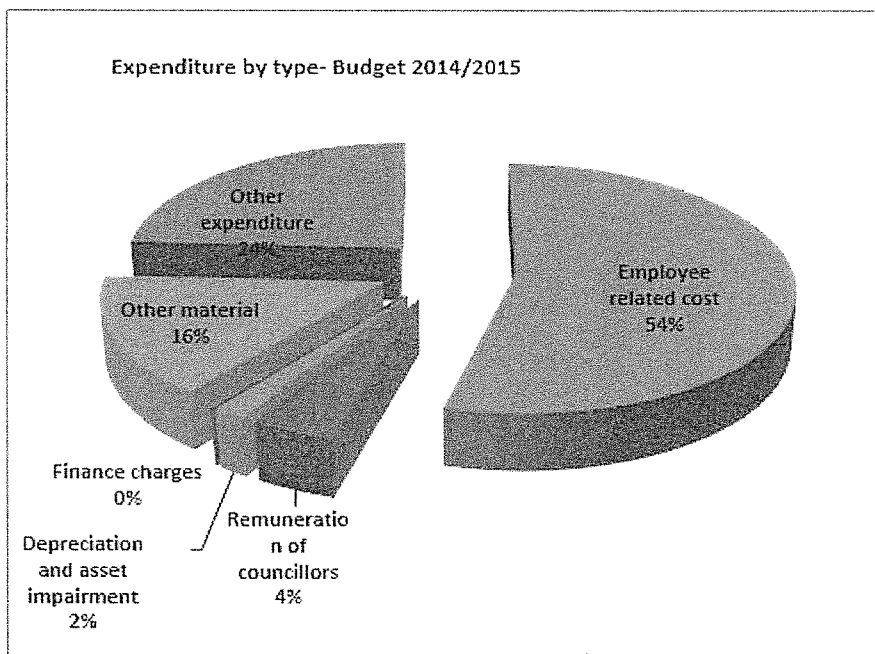
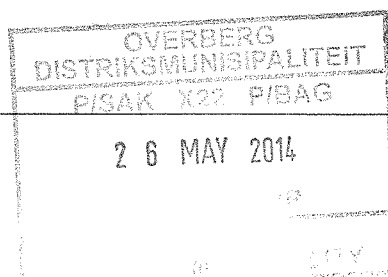


Diagram 2 - Main operational expenditure categories

1.4.1 Priority given to repairs and maintenance

Aligned to the priority given to preserving and maintaining the Municipality's current infrastructure, the 2014/15 budget and MTREF allocates a large portion of its operating budget to repairs and maintenance.



145

Table 11 – Repairs and maintenance per asset class provides a breakdown of the repairs and maintenance in relation to asset class:

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14		2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	10 710	10 306	15 962	10 407	29 395	13 646	14 330	15 037
Infrastructure - Road transport	10 701	10 305	15 962	10 402	29 390	13 646	14 330	15 037
Infrastructure - Other	9	1	0	5	5			
Community	431	312	246	285	346	337	358	398
Swimming pools	63	14	12	7	0	8	8	0
Recreational facilities	368	298	234	278	346	329	350	398
Other assets	4 767	5 248	3 833	5 367	3 898	4 162	4 358	4 520
General vehicles	3 602	4 405	3 160	4 705	3 163	3 352	3 545	3 702
Furniture and other office equipment	551	331	291	285	312	286	306	317
Civic Land and Buildings	614	512	382	378	424	524	508	500
Total Repairs and Maintenance Expenditure	15 908	15 866	20 041	16 059	33 640	18 145	19 046	19 956
R&M as % Operating Expenditure	13.7%	14.8%	18.6%	14.9%	26.5%	15.5%	15.3%	15.1%

Table 11 – Repairs and maintenance per asset class

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.

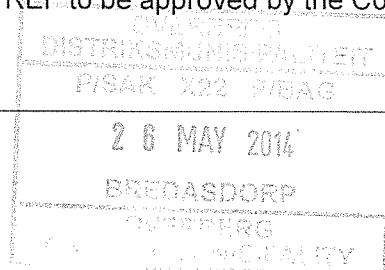
Table 12 – 2014/2015 Medium-term capital budget per vote provides a breakdown of budgeted capital expenditure by vote:

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14		2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote								
Multi-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	0	0	0	0	0	0	0	0
Vote 2 - MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	0	0	0	0	0	0	0	0
Capital multi-year expenditure sub-total	0	0	0	0	0	0	0	0
Single-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	0	0	1	150	37	20	0	0
Vote 2 - MANAGEMENT SERVICES	246	76	404	2 103	807	150	150	1 145
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	273	252	1 040	15 440	2 382	597	1 560	1 045
Capital single-year expenditure sub-total	520	328	1 445	17 692	3 226	767	1 710	2 190
Total Capital Expenditure - Vote	520	328	1 445	17 692	3 226	767	1 710	2 190

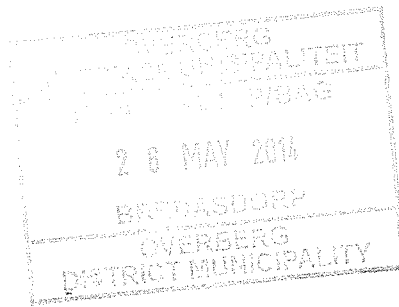
Table 12 – 2014/2015 Medium-term capital budget per vote

1.6 Annual Budget Tables – Parent Municipality

The following sections present the ten main budget tables (only nine applicable to ODM) as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/15 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes*.

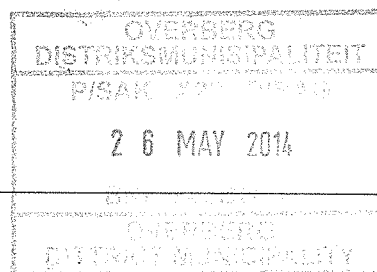


- Table 13 – MBRR Table A1 – Budget Summary;
- Table 14 – MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table 15 – MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote);
- Table 16 – MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure);
- Table 17 – MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source;
- Table 18 – MBRR Table A6 – Budgeted Financial Position;
- Table 19 – MBRR Table A7 – Budgeted Cash Flow Statement; and
- Table 20 – MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation;
- Table 21 – MBRR Table A9 – Asset Management.



Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	4 510	2 172	621	510	851	651	-	648	680	712
Investment revenue	523	338	485	500	1 300	1 300	-	500	500	500
Transfers recognised - operational	78 290	81 540	88 328	36 776	106 146	106 146	-	95 423	103 333	107 388
Other own revenue	17 035	15 820	20 142	15 866	15 830	15 830	-	17 350	17 345	20 445
Total Revenue (excluding capital transfers and contributions)	100 358	99 869	109 576	103 652	123 727	123 727	-	113 921	121 858	129 057
Employee costs	52 207	50 870	52 276	54 957	56 756	56 756	-	63 417	68 263	73 848
Remuneration of councillors	3 754	4 265	3 979	4 740	4 862	4 862	-	5 036	5 313	5 605
Depreciation & asset impairment	2 860	5 033	2 447	2 558	2 067	2 067	-	1 997	1 964	1 682
Finance charges	1 620	1 131	1 392	1 274	846	846	-	141	28	115
Materials and bulk purchases	15 908	15 866	20 041	16 059	33 640	33 640	-	18 145	19 046	19 956
Transfers and grants	311	12	-	-	-	-	-	-	-	-
Other expenditure	39 524	30 038	27 481	27 933	28 959	28 959	-	28 231	29 868	30 855
Total Expenditure	116 014	107 128	107 616	107 521	127 170	127 170	-	116 966	124 541	132 061
Surplus/(Deficit)	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Capital expenditure & funds sources										
Capital expenditure	520	328	1 445	17 692	3 226	3 226	-	767	1 710	2 190
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	15 300	-	-	-	-	-	-
Internally generated funds	520	328	1 445	2 392	3 226	3 226	-	767	1 710	2 190
Total sources of capital funds	520	328	1 445	17 692	3 226	3 226	-	767	1 710	2 190
Financial position										
Total current assets	4 547	5 710	17 208	5 650	8 686	8 686	-	9 025	9 694	9 916
Total non current assets	50 153	44 837	42 215	51 373	43 909	43 908	-	42 679	42 044	42 552
Total current liabilities	18 221	16 913	20 417	13 373	11 292	11 292	-	10 858	10 114	10 097
Total non current liabilities	52 498	57 810	60 322	76 197	66 063	66 083	-	69 032	72 493	76 243
Community wealth/Equity	(16 020)	(23 275)	(21 317)	(32 546)	(24 760)	(24 760)	-	(28 166)	(30 889)	(33 873)
Cash flows										
Net cash from (used) operating	(52)	(1 517)	14 484	2 438	(6 925)	(6 925)	-	1 042	2 810	415
Net cash from (used) investing	(520)	(328)	817	(15 913)	(1 422)	(1 422)	-	83	(1 710)	-
Net cash from (used) financing	(2 899)	(1 553)	(646)	13 506	(871)	(871)	-	(766)	(431)	(193)
Cash/cash equivalents at the year end	1 430	(1 568)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 469
Cash backing/surplus reconciliation										
Cash and investments available	1 658	(1 838)	12 487	1 584	3 270	3 270	-	3 609	4 277	4 469
Application of cash and investments	7 606	(550)	8 676	(747)	706	706	-	246	121	121
Balance - surplus (shortfall)	(5 948)	(1 088)	3 812	2 331	2 564	2 564	-	3 363	4 156	4 378
Asset management										
Asset register summary (WDV)	48 114	42 765	40 570	49 776	42 322	42 322	41 092	41 092	40 457	40 965
Depreciation & asset impairment	2 690	5 033	2 447	2 558	2 067	2 067	1 997	1 997	1 964	1 682
Renewal of Existing Assets	-	-	-	1 650	1 500	1 500	1 500	285	1 275	1 810
Repairs and Maintenance	15 908	15 866	20 041	16 059	33 640	33 640	18 145	18 145	19 046	19 956
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

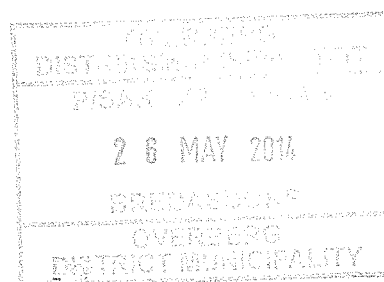
Table 13 MBRR Table A1 - Budget Summary



201

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 emphasise 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;
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised are reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; and
 - 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.
4. The Cash backing/surplus reconciliation shows that the budget will be cash backed for the entire MTREF period.



Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard	1									
Governance and administration		49 741	51 154	55 987	56 129	57 507	57 507	60 854	65 908	69 867
Executive and council		2 176	1 262	4 491	3 959	4 436	4 489	5 723	5 144	3 455
Budget and treasury office		45 753	48 208	51 480	52 170	53 001	53 001	55 114	60 745	64 392
Corporate services		1 812	1 684	15	-	16	16	18	19	21
Community and public safety		12 048	11 189	12 130	12 130	11 588	11 588	12 124	12 734	13 373
Community and social services		478	6	-	-	-	-	-	-	-
Sport and recreation		10 885	11 032	11 905	11 905	11 324	11 324	11 913	12 508	13 131
Public safety		567	52	123	94	28	28	26	52	98
Housing		-	-	-	-	-	-	-	-	-
Health		118	99	103	131	116	116	125	134	144
Economic and environmental services		34 391	35 735	41 443	35 385	54 625	54 625	40 943	43 215	45 817
Planning and development		97	-	-	-	-	-	-	-	-
Road transport		34 256	35 686	41 384	35 265	54 604	54 604	40 921	43 191	45 791
Environmental protection		38	40	79	120	21	21	22	24	26
Trading services		4 177	1 790	16	8	8	8	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 177	1 790	16	8	8	8	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	109 358	99 869	109 576	103 652	123 727	123 727	113 921	121 858	129 057
Expenditure - Standard										
Governance and administration		41 257	29 774	27 543	30 675	31 305	31 305	32 876	35 411	37 394
Executive and council		13 685	9 559	7 958	9 556	9 432	9 432	10 388	11 010	11 638
Budget and treasury office		20 694	14 449	12 519	13 380	14 336	14 336	13 942	15 275	16 038
Corporate services		6 878	5 766	7 065	7 699	7 537	7 537	8 538	9 126	9 718
Community and public safety		26 349	27 775	24 963	26 538	26 883	26 883	28 840	30 836	32 589
Community and social services		1 331	567	-	-	-	-	-	-	-
Sport and recreation		11 676	12 148	10 189	10 059	10 469	10 469	10 693	11 357	11 718
Public safety		13 240	14 961	14 671	16 308	16 298	16 298	18 022	19 245	20 727
Housing		-	-	-	-	-	-	-	-	-
Health		102	99	103	131	116	116	125	134	144
Economic and environmental services		45 046	47 110	53 213	48 161	67 361	67 361	54 999	58 045	61 830
Planning and development		2 375	2 282	1 148	1 303	1 104	1 104	1 254	1 349	1 451
Road transport		34 256	35 686	41 384	35 265	54 604	54 604	40 921	43 191	45 791
Environmental protection		8 415	9 132	10 702	11 593	11 653	11 653	12 824	13 505	14 588
Trading services		3 362	2 467	1 897	2 147	1 622	1 622	248	249	248
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 362	2 467	1 897	2 147	1 622	1 622	248	249	248
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	116 014	107 126	107 616	107 521	127 170	127 170	116 966	124 541	132 061
Surplus/(Deficit) for the year		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	(3 045)	(2 684)	(3 004)

Table 14 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

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

1. 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.
2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

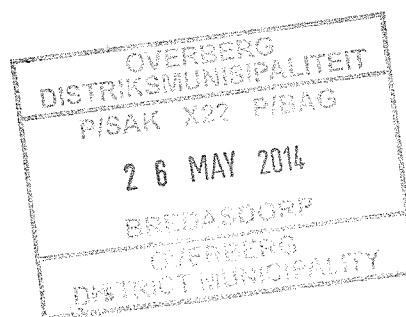


Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Vote									
Vote 1 - MUNICIPAL MANAGER	2 211	1 262	4 491	3 959	4 489	4 489	5 723	5 144	5 455
Vote 2 - MANAGEMENT SERVICES	47 746	49 991	51 598	52 302	53 133	53 133	55 256	60 898	64 556
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	50 401	48 616	53 487	47 392	66 104	66 104	52 942	55 815	59 046
Total Revenue by vote	100 358	99 869	109 576	103 652	123 727	123 727	113 921	121 858	129 057
Expenditure by Vote									
Vote 1 - MUNICIPAL MANAGER	12 855	8 487	8 491	10 494	10 515	10 515	12 042	12 791	13 559
Vote 2 - MANAGEMENT SERVICES	30 702	23 499	20 262	21 572	21 976	21 976	22 180	24 064	25 388
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	72 456	75 140	78 864	75 456	94 680	94 680	82 745	87 687	93 115
Total Expenditure by vote	116 014	107 126	107 616	107 521	127 170	127 170	116 966	124 541	132 061
Surplus/(Deficit) for the year	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	(3 045)	(2 684)	(3 004)

Table 15 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

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.

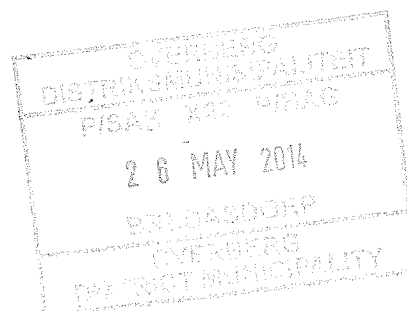


Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4 189	1 787	-	-	-	-	-	-	-	-
Service charges - other		340	385	621	510	651	651		648	630	712
Rental of facilities and equipment		10 492	10 518	11 145	11 285	10 644	10 644		11 162	11 719	12 303
Interest earned - external investments		523	338	485	500	1 300	1 300		500	500	500
Interest earned - outstanding debtors		2	3	4	4	4	4		4	4	4
Dividends received		2	3	-	-	-	-		-	-	-
Fines		1	-	-	-	-	-		-	-	-
Licences and permits		9	10	45	80	45	45		49	53	56
Agency services		3 727	2 586	3 873	3 959	4 489	4 489		4 873	5 144	5 455
Transfers recognised - operational		78 290	81 540	88 328	86 776	106 146	106 146		95 423	103 333	107 359
Other revenue	2	2 802	2 302	4 459	558	443	442		412	424	438
Gains on disposal of PPE		-	-	616	-	-	-		850	-	2 150
Total Revenue (excluding capital transfers and contributions)		100 358	99 869	109 576	103 652	123 727	123 727		113 921	121 358	129 037
Expenditure By Type											
Employee related costs	2	52 207	50 870	52 278	54 957	56 756	56 756		63 417	68 263	73 848
Remuneration of councillors		3 754	4 205	3 878	4 740	4 862	4 862		5 036	5 313	5 605
Debt impairment	3	3 392	853	-	300	-	-		-	-	-
Depreciation & asset impairment	2	2 650	5 033	2 447	2 558	2 067	2 067		1 997	1 964	1 682
Finance charges		1 620	1 131	1 392	1 274	246	846		141	88	115
Bulk purchases	2	-	-	-	-	-	-		-	0	-
Other materials	2	15 908	15 866	20 041	18 059	33 640	33 640		18 145	19 046	19 956
Contracted services		1 463	774	256	400	140	140		-	0	-
Transfers and grants		311	12	-	-	-	-		-	0	-
Other expenditure	4, 5	34 759	28 582	26 584	27 233	28 859	28 859		28 231	29 863	30 855
Loss on disposal of PPE		-	-	541	-	-	-		-	-	-
Total Expenditure		116 014	107 126	107 616	107 521	127 170	127 170		116 966	124 541	132 061
Surplus/(Deficit)		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)		(3 045)	(2 684)	(3 004)
Transfers recognised - capital		-	-	-	-	-	-		-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-		-	-	-
Contributed assets		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers & contributions		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)		(3 045)	(2 684)	(3 004)
Taxation		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)		(3 045)	(2 684)	(3 004)
Attributable to minorities		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)		(3 045)	(2 684)	(3 004)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) for the year		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)		(3 045)	(2 684)	(3 004)

Table 16 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

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

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



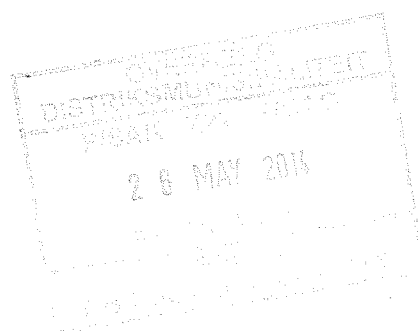
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Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-
Vote 2 - MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated									
Vote 1 - MUNICIPAL MANAGER	-	-	1	150	37	37	20	-	-
Vote 2 - MANAGEMENT SERVICES	246	76	404	2 103	807	807	150	150	1 145
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	273	252	1 040	15 440	2 382	2 382	597	1 560	1 045
Capital single-year expenditure sub-total	520	328	1 445	17 692	3 226	3 226	767	1 710	2 190
Total Capital Expenditure - Vote	520	328	1 445	17 692	3 226	3 226	767	1 710	2 190
Capital Expenditure - Standard									
Governance and administration	246	76	399	1 968	844	844	170	150	1 130
Executive and council			1	150	37	37	20	-	-
Budget and treasury office	136	9	137	255	205	205	115	115	1 115
Corporate services	111	67	260	1 563	602	602	35	35	15
Community and public safety	220	240	872	2 105	1 795	1 795	560	1 550	1 035
Community and social services									
Sport and recreation	122	60	354	455	272	272	60	100	435
Public safety	98	181	517	1 650	1 523	1 523	500	1 450	600
Economic and environmental services	42	2	175	1 117	584	584	37	10	25
Planning and development			7	285	-	-	-	-	15
Road transport				225	119	119	-	-	-
Environmental protection	42	2	168	607	465	465	37	10	10
Trading services	11	10	-	12 503	2	2	-	-	-
Waste management	11	10		12 503	2	2	-	-	-
Total Capital Expenditure - Standard	520	328	1 445	17 692	3 226	3 226	767	1 710	2 190
Funded by:									
Borrowing				15 300					
Internally generated funds	520	328	1 445	2 392	3 226	3 226	767	1 710	2 190
Total Capital Funding	520	328	1 445	17 692	3 226	3 226	767	1 710	2 190

Table 17 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

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.



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Description	Ref	2010/11			2011/12			2012/13			Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17						
ASSETS																	
Current assets																	
Cash		1 430	4	12 487	1 564	3 270	3 270		3 509	4 277	4 459						
Call investment deposits	1	-	137	-	-	-	-	-	-	-	-						
Consumer debtors	1	1 763	2 316	79	2 346	440	440	-	440	440	440						
Other debtors		493	2 255	3 717	531	2 003	2 003		2 003	2 003	2 003						
Current portion of long-term receivables		-	-	-	-	-	-		-	-	-						
Inventory	2	281	569	525	1 139	2 568	2 568		2 568	2 568	2 568						
Total current assets		4 947	5 710	17 288	5 650	8 686	8 686		9 025	9 694	9 916						
Non current assets																	
Long-term receivables		-	-	-	-	-	-		-	-	-						
Investments		228	331	-	-	-	-		-	-	-						
Investment property		-	-	-	-	-	-		-	-	-						
Investment in Associate		-	-	-	-	-	-		-	-	-						
Property, plant and equipment	3	47 725	42 451	40 227	48 527	41 944	41 544		40 785	40 221	40 776						
Agricultural		-	-	-	-	-	-		-	-	-						
Biological		-	-	-	-	-	-		-	-	-						
Intangible		388	244	343	249	377	377		307	236	188						
Other non-current assets		1 810	1 711	1 644	1 597	1 587	1 587		1 537	1 587	1 587						
Total non current assets		99 153	44 837	42 215	51 373	43 909	43 909		42 679	42 044	42 552						
TOTAL ASSETS		54 699	50 546	59 423	57 023	52 595	52 595		51 704	51 738	52 467						
LIABILITIES																	
Current liabilities																	
Bank overdraft	1	-	2 109	-	-	-	-		-	-	-						
Borrowing	4	1 550	1 430	891	3 608	786	786		812	163	178						
Consumer deposits		23	20	18	20	18	18		18	18	18						
Trade and other payables	4	9 568	5 816	12 173	2 340	3 153	3 153		2 493	2 568	2 568						
Provisions		6 990	6 837	7 335	7 204	7 335	7 335		7 335	7 335	7 335						
Total current liabilities		18 221	16 013	20 417	13 373	11 292	11 292		10 358	10 114	10 997						
Non current liabilities																	
Borrowing		3 411	1 590	1 376	12 483	1 097	1 097		566	473	297						
Provisions		49 027	55 830	58 448	83 714	64 966	64 966		63 366	72 020	75 546						
Total non current liabilities		52 498	57 819	60 322	76 197	66 063	66 063		69 032	72 493	76 243						
TOTAL LIABILITIES		70 719	73 823	80 739	89 569	77 354	77 354		79 390	82 607	86 341						
NET ASSETS	5	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)		(28 186)	(30 869)	(33 873)						
COMMUNITY WEALTH/EQUITY																	
Accumulated Surplus/(Deficit)		(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)		(28 186)	(30 869)	(33 873)						
Reserves	4	-	-	-	-	-	-		-	-	-						
Minorities' interests		-	-	-	-	-	-		-	-	-						
TOTAL COMMUNITY WEALTH/EQUITY	5	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)		(28 186)	(30 869)	(33 873)						

Table 18 MBRR Table A6 - Budgeted Financial Position

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- 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.
- Table A6 is supported by an extensive table (SA3) of notes containing 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
- 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.

26 MAY 2016
 OVERBERG DISTRICT MUNICIPALITY
 MTREF 2014/2015 - 2016/2017

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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.

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		19 692	17 771	18 556	17 272	18 277	16 277		17 144	18 020	18 564
Government - operating	1	77 584	79 931	97 358	90 239	97 049	97 049		94 563	103 208	107 369
Government - capital	1	-	-	-	-	-	-		-	-	-
Interest		525	341	439	504	1 304	1 304		504	504	504
Dividends		2	3	-	-	-	-		-	-	-
Payments											
Suppliers and employees		(56 718)	(59 059)	(101 652)	(104 314)	(121 321)	(121 321)		(111 429)	(118 335)	(126 337)
Finance charges		(838)	(492)	(306)	(1 263)	(233)	(233)		(141)	(85)	(115)
Transfers and Grants	1	(311)	(12)	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(52)	(1 517)	14 464	2 436	(6 925)	(6 925)	-	1 042	2 810	415
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	1 775	1 289	1 289		850	-	2 190
Decrease (increase) in non-current debtors		-	-	-	-	-	-		-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-	-	-
Payments											
Capital assets		(520)	(328)	617	(17 692)	(2 710)	(2 710)		(757)	(1 710)	(2 190)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(520)	(328)	617	(15 913)	(1 422)	(1 422)	-	83	(1 710)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	15 300	-	-		-	-	-
Increase (decrease) in consumer deposits	6	-	(2)	(2)	-	-	-		-	-	-
Payments											
Repayment of borrowing		(2 907)	(1 550)	(643)	(1 794)	(871)	(871)		(725)	(431)	(192)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 899)	(1 553)	(646)	13 506	(871)	(871)	-	(786)	(431)	(193)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 471)	(3 398)	14 456	31	(9 218)	(9 218)	-	339	669	222
Cash/cash equivalents at the year begin:	2	4 991	1 438	(1 968)	1 554	12 487	12 487	12 487	3 270	3 609	4 277
Cash/cash equivalents at the year end:	2	1 430	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499

Table 19 MBRR Table A7 - Budgeted Cash Flow Statement

Explanatory notes to Table A7 - Budgeted Cash Flow Statement:

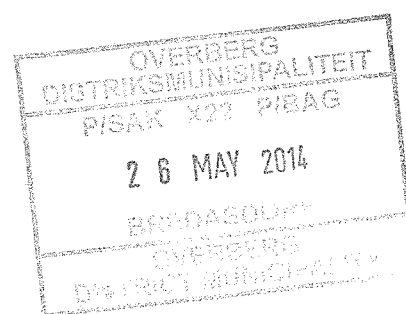
1. The budgeted cash flow statement is the first measurement in determining whether the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. As can be seen from the above table, the cash flow position of the municipality had a serious drop 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.

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	1 420	(1 968)	12 487	1 584	3 270	3 270	12 487	3 606	4 277	4 499
Other current investments > 90 days		(0)	0	0	0	-	-	(12 487)	-	-	-
Non current assets - investments	1	228	331	-	-	-	-	-	-	-	-
Cash and investments available:		1 658	(1 638)	12 487	1 584	3 270	3 270	-	3 606	4 277	4 499
Application of cash and investments											
Unspent conditional transfers		3 620	2 112	10 951	776	2 054	2 054	-	1 594	1 469	1 469
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	3 986	(2 662)	(2 276)	(1 522)	(1 343)	(1 343)	-	(1 343)	(1 343)	(1 343)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		7 606	(550)	8 676	(747)	706	706	-	248	121	121
Surplus(shortfall)		(5 948)	(1 088)	3 812	2 331	2 564	2 564	-	3 363	4 156	4 378

Table 20 MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

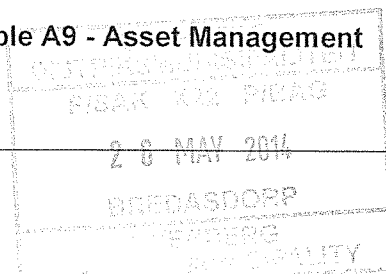
Explanatory notes to Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

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.



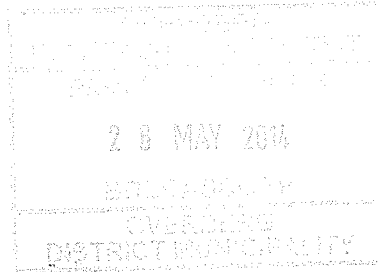
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	529	328	1 445	16 042	1 726	1 726	482	435	589
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		8	7	-	12 500	-	-	-	-	-
Infrastructure		8	7	-	12 500	-	-	-	-	-
Community		-	-	34	20	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	8	408	305	1 351	3 522	1 671	1 671	432	435	589
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		103	17	81	-	55	55	-	-	-
Total Renewal of Existing Assets	2	-	-	-	1 650	1 500	1 500	285	1 275	1 610
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	50
Infrastructure - Sanitation		-	-	-	50	100	100	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	50	100	100	-	-	50
Community		-	-	-	100	50	50	35	75	60
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	8	-	-	-	1 500	1 350	1 350	250	1 200	1 500
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	50
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	50	100	100	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	12 500	-	-	-	-	-
Community		-	-	34	100	50	50	35	75	60
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	8	408	305	1 351	3 022	3 021	3 021	732	1 635	2 080
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		103	17	81	-	55	55	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	529	328	1 445	17 692	3 226	3 226	767	1 710	2 199
ASSET REGISTER SUMMARY - PPE (VDV)	5									
Infrastructure - Road transport		1 367	1 183	1 011	766	876	876	718	559	401
Infrastructure - Electricity		455	318	288	122	118	118	89	59	29
Infrastructure - Water		4 346	4 173	3 697	1 521	1 483	1 483	1 303	1 121	840
Infrastructure - Sanitation		3 641	3 782	3 624	6 091	6 534	6 534	6 375	6 216	6 057
Infrastructure - Other		5 857	5 571	5 285	17 239	5 289	5 289	5 023	4 779	4 529
Infrastructure		15 967	15 027	14 215	25 738	14 281	14 281	13 507	12 731	11 937
Community		1 326	1 309	1 328	1 486	1 316	1 316	1 283	1 311	1 313
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		30 432	26 115	24 686	22 302	26 347	26 347	25 935	26 180	27 507
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		389	344	343	249	377	377	307	236	188
TOTAL ASSET REGISTER SUMMARY - PPE (VDV)	5	48 114	42 795	40 570	49 776	42 322	42 322	41 092	40 457	40 965
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		2 690	5 033	2 447	2 558	2 067	2 067	1 997	1 984	1 582
Repairs and Maintenance by Asset Class	3	15 908	15 865	20 041	16 059	33 640	33 640	18 145	19 046	19 956
Infrastructure - Road transport		10 701	10 305	15 952	10 402	29 350	29 350	13 646	14 330	15 037
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		9	1	-	5	5	5	-	-	-
Infrastructure		10 710	10 306	15 952	10 407	29 355	29 355	13 646	14 330	15 037
Community		431	312	246	285	346	346	337	350	368
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	4 767	5 245	3 833	5 367	3 898	3 898	4 162	4 358	4 520
TOTAL EXPENDITURE OTHER ITEMS		18 598	20 909	22 488	18 617	35 707	35 707	20 142	21 610	21 638

Table 21 MBRR Table A9 - Asset Management



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% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.



26

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 2014** – Request budget inputs from departments
- **28 February 2014** – Final date for inputs from departments
- **17 March 2014** – Meeting Budget Steering Committee
- **31 March 2013** – Budget workshop and tabling of budget.
- **1 & 9 April 2014** – Publish/Advertise draft budget on website and in newspaper(s)
- **30 April 2014** – Final date for public comments.
- **26 May 2013** – Council meeting for approval of 2014/2015 MTREF budget.

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 realised by means of 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 that, 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 used by municipalities 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.

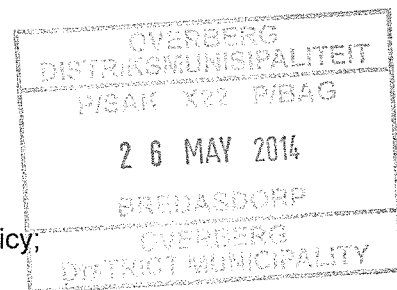
Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment 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 at co-ordinating 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, as well as reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that alignment exists 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 (PGDS);
- 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.



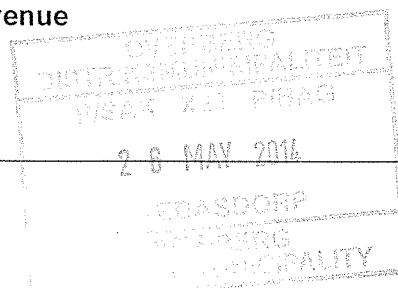
The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner that is consistent with its IDP. The following table highlights the IDP's strategic objectives for the 2014/15 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

All IDP objectives are reflected in **Table 22 – MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue**, **Table 23 - MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure** and **Table 24 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		2 176	1 262	4 481	3 659	4 489	4 489	5 723	5 144	5 435	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water	B		34 256	35 696	41 384	35 265	54 604	54 604	40 921	43 191	45 791	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site	C		4 177	1 750	16	8	8	8	-	-	-	
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		30	40	79	120	21	21	22	24	26	
Social Development	To create a healthy and sustainable environment by improving social services	F		470	6	-	-	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community	G		10 885	11 032	11 905	11 905	11 384	11 384	11 913	12 508	13 131	
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		45 753	48 208	51 480	52 170	53 001	53 001	55 114	60 745	64 392	
	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		1 812	1 684	15	-	16	16	10	19	21	
Safety and Security	To create a safe and secure environment by providing traffic and related services	J		567	52	123	94	80	88	86	92	93	
Health	Promote and maintain a healthy municipal area	K		118	59	103	131	116	116	125	134	144	
Planning and development	Provide support to the other departments with regards to planning and development	L		97	-	-	-	-	-	-	-	-	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	100 358	99 869	109 576	103 632	123 727	123 727	113 921	121 858	129 057

Table 22 - MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue



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Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		13 685	9 559	7 958	9 566	9 432	9 432	10 399	11 010	11 638	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water	B		34 256	35 696	41 364	35 265	54 604	54 604	40 921	43 191	45 791	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site	C		3 362	2 467	1 897	2 147	1 622	1 622	249	249	248	
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		8 415	9 132	10 702	11 593	11 653	11 653	12 824	13 505	14 588	
Social Development	To create a healthy and sustainable environment by improving social services	F		1 331	567	-	-	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community	G		11 676	12 148	10 189	10 099	10 469	10 469	10 693	11 357	11 718	
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		20 664	14 449	12 519	13 380	14 336	14 336	13 942	15 275	16 038	
	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		6 878	5 766	7 065	7 699	7 537	7 537	8 538	9 126	9 718	
Safety and Security	To create a safe and secure environment by providing traffic and related services	J		13 240	14 961	14 671	16 308	16 299	16 298	18 022	19 345	20 727	
Health	Promote and maintain a healthy municipal area	K		102	99	103	131	116	116	125	134	144	
Planning and development	Provide support to the other departments with regards to planning and development	L		2 375	2 282	1 142	1 303	1 104	1 104	1 254	1 349	1 451	
Allocations to other priorities													
Total Expenditure				1	116 914	107 126	107 616	107 521	127 178	127 170	116 966	124 541	132 061

Table 23 - BRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

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Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		-	-	1	150	37	37	20	-	-	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water	B		-	-	-	225	119	119	-	-	-	
Sustainable Basic Services	To provide high quality to sites capable of accommodating the required level refuse dumped at the site	C		11	10	-	12 503	2	2	-	-	-	
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		42	2	168	807	465	465	37	10	10	
Social Development	To create a healthy and sustainable environment by improving social services	F		122	80	354	455	272	272	80	100	435	
	To create and maintain public areas and resorts for the benefit of the community	G		136	9	137	255	205	205	115	115	1 115	
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		111	87	280	1 583	802	802	35	35	15	
	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		98	18	517	1 650	1 523	1 523	500	1 450	600	
Safety and Security	To create a safe and secure environment by providing traffic and related services	J		-	-	-	-	-	-	-	-	-	
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		-	-	7	285	-	-	-	-	15	
Allocations to other priorities				3									
Total Capital Expenditure				1	320	328	1 445	17 692	3 226	3 226	767	1 710	2 190

Table 24 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

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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, which 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' performance.

At any given time within government, information from multiple years is being; plans and budgets for next year; implementation for the current year; and reporting on last year's performance are being considered. 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 per **Diagram 2 – Planning, budgeting and reporting cycle**:

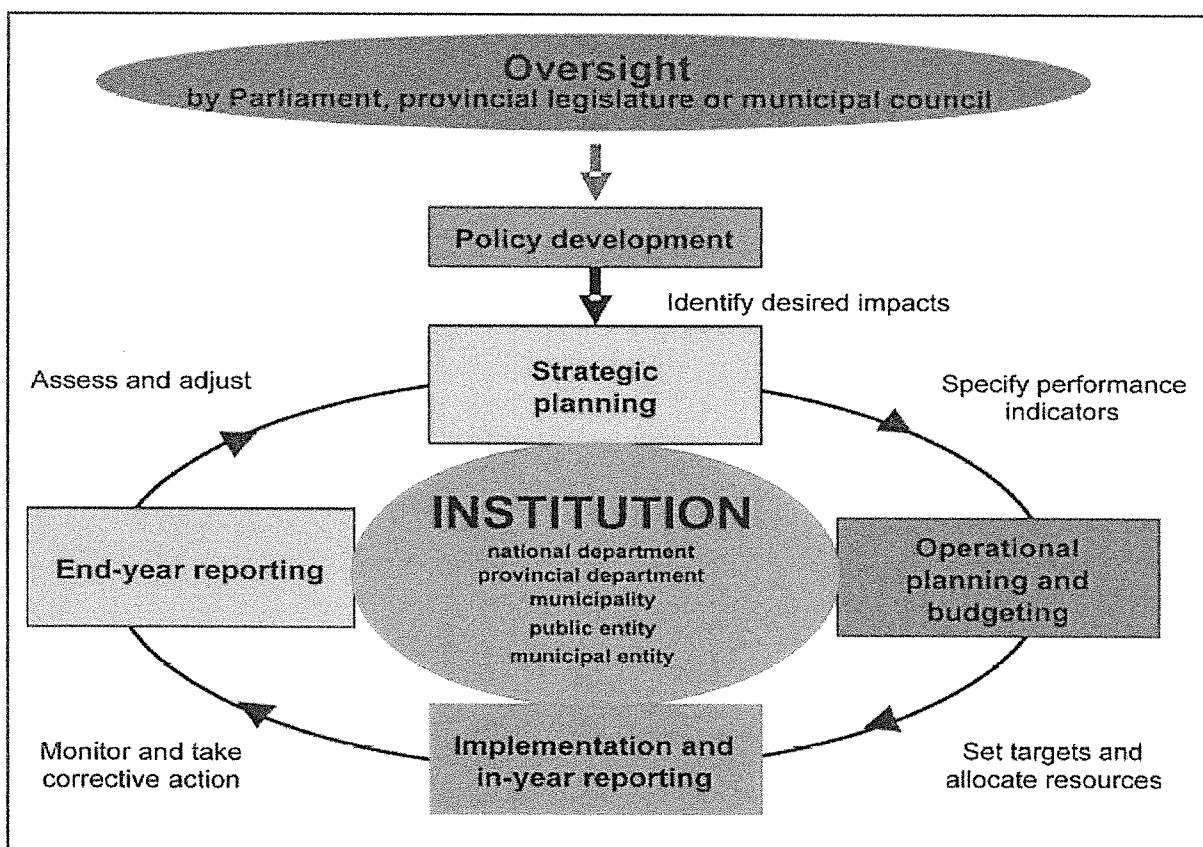


Diagram 2 – Planning, budgeting and reporting cycle

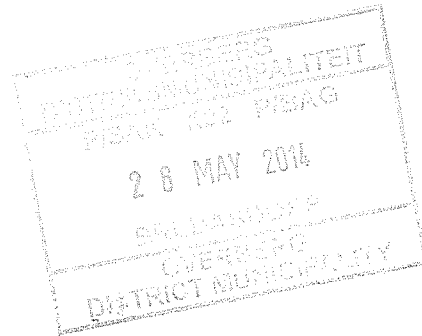
The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality has consequently adopted one integrated performance management system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

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- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement); and
- 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.



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Table 25 - MBRR Table SA7 - Measurable performance objectives provides the main measurable performance objectives the municipality undertakes this financial year.

DC3 Overberg - Supporting Table SA7 Measurable performance objectives										
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Municipal Manager										
Council Expenditure										
Council meetings	No. of meetings held			11	4	4	4	4	4	4
Section 30 committee meetings	No. of meetings held				4	4	4	4	4	4
Strategic Session	No. of strategic sessions			1	1	1	1	1	1	1
Councillors training initiatives	No. of initiatives									
Executive Services (Municipal)										
Temporary Job creation - EPWP - Work	No. of work opportunities			156	145	145	145			
Filing of Director community position										
Donations										
Management Support (Communication)										
Annual review of Communication Policy	Review of policy							1	1	1
Annual Review Communication Strategy	Review strategy				1	1	1	1	1	1
Annual Review Language Policy	Review Language policy				1	1	1	1	1	1
Report on communication activities	No. of reports				2	2	2	2	2	2
Newsletter	No. of newsletters				4	4	4	4	4	4
Audit										
Performance & Audit Committee meetings	No. of meetings held			5	4	4	4	4	4	4
Develop RBAP	Number of RBAP plans			1	1	1	1	1	1	1
Audit Top Layer SCBP	Number of audits			4	4	4	4	4	4	4
Execution of audit project to RBAP	Number of projects			12	12	12	12	12	12	12
Management Services										
Record Management										
Human Resources										
EE Committee meetings	No. of meetings			4	4	4	4	4	4	4
ILF meetings	No. of meetings			11	12	12	12	12	12	12
OHS meetings	No. of meetings			3	4	4	4	4	4	4
Training Committee meetings	No. of meetings			4	4	4	4	4	4	4
Appoint EPWP for HR	No. beneficiary appointed				1	1	1	1	1	1
Supply Chain Management										
Finance Inc. Exp & IT										
Performance Management										
Co-ordinate the implementation of individual	By Oct 2014			Post level 3	Post Level 13	Post level 13	Post level 13	100		
Administration										
Manage External Telephone accounts	No. of months managed				12	12	12	12	12	12
Co-ordinate Council meetings	No. of meetings				4	4	4	4	4	4
Prepare and distribute agenda and minutes of	No. of meetings held			22	20	20	20	24	24	24
Property Services										
Financial Administration										
IDP/LED										
District IDP Managers' Forum	No. of meetings			6	4	4	4	4	4	4
District IDP steering Committee meetings	No. of meetings				4	4	4	4	4	4
District IDP Review/COM Forum	No. of meetings				3	4	4	4	4	4
Table IDP review Time Schedule	By August 2014				1	1	1	1	1	1
Table Draft IDP Review	By March 2015				1	1	1	1	1	1
Table Final IDP Review	By May 2015				1	1	1	1	1	1
Develop LED/Tourism Initiative	By June 2015				1	1	1	1	1	1
Appoint EPWP Data Capturer	No. of Data Capturers							1		
Community Services										
Public Safety - Fire & Disaster										
District Fire Working Group meetings	No. of meetings			4	4	4	4	4	4	4
District Management Advisory Forum meetings	No. of meetings			3	4	4	4	4	4	4
Table revised Disaster Management Plan	By June 2015				1	1	1	1	1	1
Table revised Disaster Management Framework	By June 2015				1	1	1	1	1	1
Quarany Disaster Management	No. of			5				4	4	4
Review Festive and Fire Season Readiness	By 1 December 2014							1		
Appoint EPWP beneficiaries for the Spring	No. beneficiaries									
Environment Protection - Municipal										
Municipal Health By-Law	Phromulgated By-Law							1		
Air Quality Control By-Law	Phromulgated By-Law							1		
Community education project	No. of projects				1	1	1	1	0	0
Training Staff	No. of staff trained				17	16	16	17	0	0
Monitoring Domestic drinking water	No. of samples			352	340	340	340	360	360	360
Monitoring of food	No. of samples			260	250	250	250	300	300	300
Monitoring Generators of medical waste sera	No. of inspections			128	150	150	150	150	150	150
Surveillance of premises at informal settlements	No. of inspections			115	132	132	132	115	118	118
Disposal of the dead - Monitoring funeral	No. of inspections				72	72	72	72	72	72
Appoint EPWP beneficiary	No. of beneficiaries				1	1	1	1		
Human Development										
Roads										
Re-gravel roads	Km re-gravelled			58	68	43	43	37	37	37
Upgrading of roads to permanent surface	Km upgraded							4		
Bitum of roads	Km bitum			5875	5000	5000	5000	5000	5000	5000
Submit Annual Road Budget Plan to DTPW	By March 2015				1	1	1	1	1	1
Solid Waste										
Resorts										
Report on reservations vs complaints received	No. of reports				4	4	4	4	4	4
Report on promotion of resorts with Local	No. of reports							4		
Table of Access Control Policy	By June 2015							1		
Develop website for G&E Dam Resort	By June 2015							1		
Appoint EPWP beneficiaries for resorts	No. of beneficiaries									
Environmental Management										
GICG meetings	No. of meetings			5	5	5	5	5	5	5
Completion of 2nd phase of Coastal	By June 2015							1	1	1
Monitor adherence by Overstrand Municip to	Bi-annually monitoring							2	2	2
Appoint EPWP beneficiaries	No. of beneficiaries									

1. Include a measurable performance objective for each revenue source (with a relevant function) and each vote (MFMA 017(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

Table 25 - MBRR Table SA7 - Measurable performance objectives

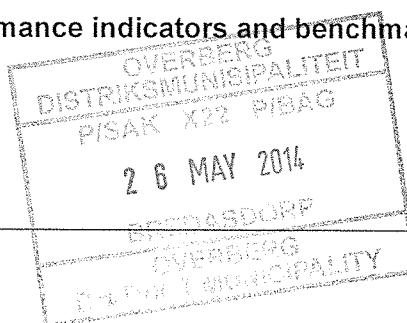
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 MUNICIPAL MANAGER
 OVERBERG DISTRICT MUNICIPALITY

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Table 26 - MBRR Table SA8 - Performance indicators and benchmarks sets out the municipality's main performance objectives and benchmarks for the 2014/15 MTREF.

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.0%	2.5%	1.5%	2.5%	1.4%	1.4%	0.0%	0.2%	0.4%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	20.5%	14.6%	9.6%	18.2%	9.2%	9.2%	0.0%	5.0%	2.3%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	26.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.2	0.4	0.8	0.4	0.8	0.8	-	0.8	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.4	0.8	0.4	0.7	0.7	-	0.8	0.9	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.6	0.1	0.3	0.3	-	0.3	0.4	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		91.4%	98.8%	92.1%	105.5%	100.0%	100.0%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratespayer & Other revenue)			91.4%	98.8%	105.5%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.2%	4.6%	3.5%	2.8%	2.0%	2.0%	2.1%	2.0%	1.5%
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))										
Creditors to Cash and investments		423.0%	-94.2%	9.8%	98.8%	33.6%	33.6%	0.0%	30.5%	25.7%	24.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	52.0%	50.9%	47.7%	53.0%	45.5%	45.6%	0.0%	55.7%	56.0%	57.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	56.2%	68.6%	81.3%	57.6%	60.6%	60.6%		73.1%	73.7%	75.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.5%	15.9%	18.3%	15.5%	27.2%	27.2%		15.9%	15.6%	15.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.3%	6.2%	3.5%	3.7%	2.4%	2.4%	0.0%	1.5%	1.7%	1.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	11.7	18.2	9.2	7.3	7.3	7.8	-	19.8	26.6	31.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.0%	36.0%	32.3%	24.8%	21.7%	21.7%	0.0%	20.7%	19.7%	18.8%
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	0.2	(0.3)	2.0	0.2	0.5	0.5	-	0.5	0.5	0.5

Table 26 - MBRR Table SA8 - Performance indicators and benchmarks



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 2014/15 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 have contributed significantly to the municipality's capital expenditure programmes, 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; and
- *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, bank overdraft and tax provisions as a percentage of funds and reserves; and
- *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.

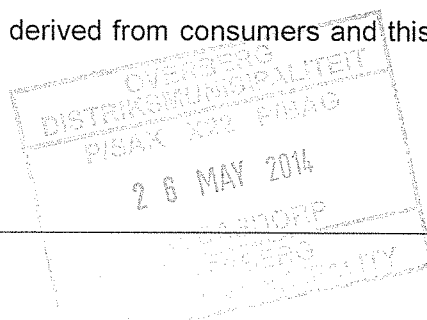
2.3.1.3 Liquidity

- *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; and
- *The liquidity ratio* is a measure of the ability of the municipality to utilise 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



- 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 are very high when compared to other municipalities; and
- 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 policies

The scope of this policy includes the following:

- Credit control procedures and mechanisms;
- Debt Collection Procedures and mechanisms;
- Interest on arrears, where applicable;
- Extension on time under certain circumstances; and
- 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:

- Regulation on use;
- Regulation on sale; and
- Regulation on lease.

2.4.3 Supply Chain Management Policy

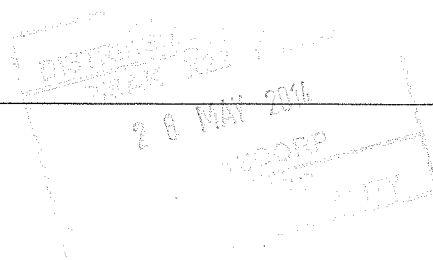
The Supply Chain Management Policy sets out in detail all supply chain procedures to be followed when procuring goods and services.

2.4.4 Cash Management and Investment Policy

The objective of this policy is set out as follows:

- Ensure compliance with relevant legal and statutory requirements relating to cash management and investments;
- Ensure that council of the municipality who effectively are custodians of the public revenues, collects, manages the cash resources effectively and efficiently; and
- 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:

- The tariffs of the municipality conform to acceptable policy principles;
- Financial services are financially sustainable;
- There is certainty in the Council, of how the tariffs will be determined;
- Tariffs of the Municipality comply with the applicable legislation; and
- Tariffs should take into consideration relief to the indigent.

2.4.6 Budget Policy

The policy aims to give effect to:

- The requirements of the Municipal Finance Management Act, Act 56 of 2003;
- Budget and Reporting Regulations (Notice 393 of 2009); and
- Any other directive issued by the Minister of Finance in terms of Section 168 of the Municipal Finance Management Act.

2.4.7 Funding and Reserve Policy

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

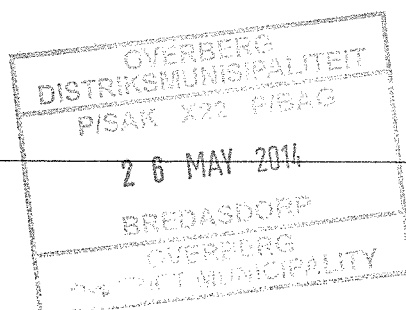
- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes, and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. The requirements of the MFMA are therefore clear in that the budget must be cash-funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid. In determining whether the budget is actually cash-funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.4.8 Asset Management Policy

The objective of this Asset Management Policy is to ensure that the municipality:

- Has consistent application of asset management principles;
- Implements accrual accounting;
- Complies with PFMA, MFMA, Treasury Regulation, GAAP, GRAP and other related legislation;
- Safeguards and controls the assets of the municipality; and
- Optimises asset usage.



2.4.9 Borrowing Policy

The policy needs to be considered and approved as part of the MTREF 2014/2015 – 2016/2017 – the policy aims to give effect to the following:

- Risk Management;
- Cost of Borrowings; and
- Prudence.

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 2014 will be minimal with a slightly better growth in the outer years.

The following factors have been taken into consideration in the compilation of the 2014/15 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

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 sector was 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 and it was therefore necessary for the Reserve Bank to increase interest rates.

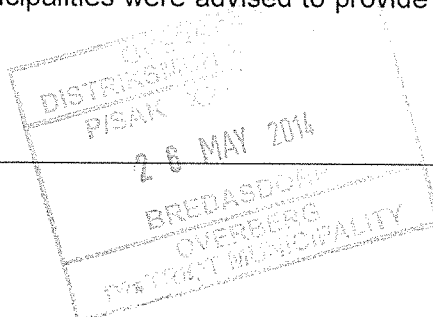
Collection rate for revenue services

Only a small percentage of the municipality's revenue is derived from consumers. However, the municipality is confident that it will 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. Municipalities were advised to provide for the following salaries and wages increase:

- 2014/15 Financial Year – 6.8%;



- 2015/16 Financial Year – 6.4%; and
- 2016/17 Financial Year – 6.4%.

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 have been 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:

- Sustainable job creation;
- Enhancing education and skills 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 programmes. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

MFMA Circular 70 highlights the following key focus areas to be considered during the 2014/15 budget process:

- Expanding public sector investment in infrastructure;
- Sustainable job creation;
- Municipalities must act as catalysts for economic growth;
- Securing inclusive growth;
- Implementing the National Development Plan; and
- Building an efficient developmental state.

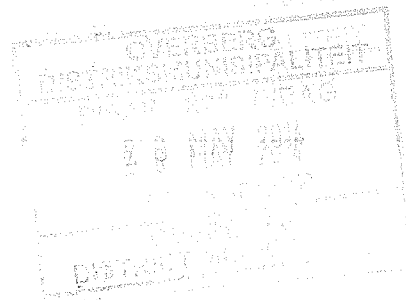
2.5.5 Ability of the municipality to spend and deliver on the programmes

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

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 25 – Revenue over medium- term provides a breakdown of the operating revenue over the medium-term:



Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Service charges	4 510	2 172	621	510	651	651	648	680	712
Investment Revenue	523	341	489	504	1 304	1 304	504	504	504
Transfers recognised - operational	78 290	81 540	88 328	86 776	106 146	106 146	95 423	103 333	107 399
Other own revenue	17 035	15 817	20 139	15 862	15 626	15 626	17 346	17 340	20 442
Total Revenue (excluding capital transfers and contributions)	100 358	99 869	109 576	103 652	123 727	123 727	113 921	121 858	129 057
Total Expenditure	116 014	107 126	107 616	107 521	127 170	127 170	116 966	124 541	132 061
Surplus/(Deficit) for the year	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	(3 045)	(2 684)	(3 004)

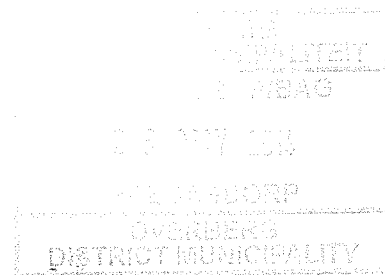
Table 25 – Revenue over medium- term

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 whether the budget is funded over the medium- term. **Table 26 – Budget cash flow statement** is consistent with international standards of good financial management practice and also improves understandability for councillors 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 provided 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).



Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		19 692	17 771	18 556	17 272	16 277	16 277		17 144	18 020	18 884
Government - operating		77 594	79 931	97 398	80 239	97 049	97 049		84 983	103 208	107 399
Government - capital		-	-	-	-	-	-		-	-	-
Interest		525	341	489	504	1 304	1 304		504	504	504
Dividends		2	3	-	-	-	-		-	-	-
Payments											
Suppliers and employees		(95 718)	(99 059)	(101 652)	(104 314)	(121 321)	(121 321)		(111 429)	(118 835)	(128 337)
Finance charges		(333)	(492)	(306)	(1 253)	(233)	(233)		(141)	(82)	(115)
Transfers and Grants		(311)	(12)	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(52)	(1 517)	14 484	2 438	(6 925)	(6 925)	-	1 042	2 810	415
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	1 779	1 289	1 289		250	-	2 150
Decrease (increase) in non-current debtors		-	-	-	-	-	-		-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-	-	-
Payments											
Capital assets		(520)	(328)	617	(17 692)	(2 710)	(2 710)		(757)	(1 710)	(2 150)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(520)	(328)	617	(15 913)	(1 422)	(1 422)	-	63	(1 710)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	15 300	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits		8	(2)	(2)	-	-	-		-	-	-
Payments											
Repayment of borrowing		(2 907)	(1 550)	(643)	(1 754)	(871)	(871)		(788)	(431)	(193)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 899)	(1 553)	(646)	13 506	(871)	(871)	-	(766)	(431)	(193)
NET INCREASE/(DECREASE) IN CASH HELD		(3 471)	(3 398)	14 456	31	(9 218)	(9 218)	-	339	669	222
Cash/cash equivalents at the year begin:	2	4 901	1 430	(1 968)	1 554	12 487	12 487	12 487	3 270	3 609	4 277
Cash/cash equivalents at the year end:	2	1 430	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499

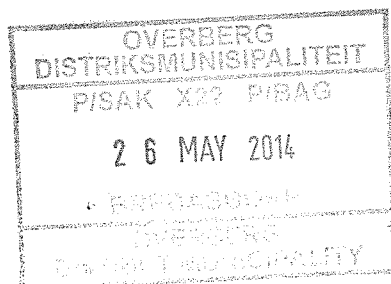
Table 26 – Budget cash flow statement

2.6.3 Cash-backed Reserves/Accumulated Surplus Reconciliation

Table 27 – Cash-backed reserves/accumulated surplus reconciliation 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 is currently compliant in this regard.



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Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
Cash and investments available											
Cash/cash equivalents at the year end	1	1 420	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499
Other current investments > 90 days		(0)	0	0	0	-	-	(12 437)	-	-	-
Non current assets - investments	1	228	331	-	-	-	-	-	-	-	-
Cash and investments available:		1 658	(1 638)	12 487	1 584	3 270	3 270	-	3 609	4 277	4 499
Application of cash and investments											
Unspent conditional transfers		3 620	2 112	10 951	776	2 054	2 054	-	1 584	1 485	1 485
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	3 986	(2 562)	(2 275)	(1 522)	(1 348)	(1 348)	-	(1 348)	(1 348)	(1 348)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		7 606	(550)	8 676	(747)	706	706	-	246	121	121
Surplus(shortfall)		(5 948)	(1 088)	3 812	2 331	2 564	2 564	-	3 363	4 156	4 378

Table 27 – Cash-backed reserves/accumulated surplus reconciliation

2.6.4 Funding compliance measurement

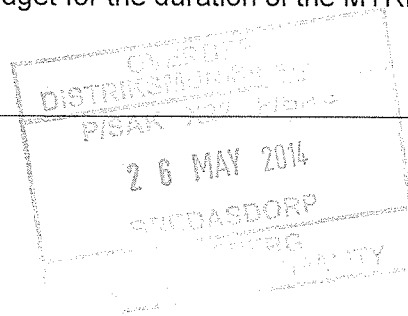
National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in Table 28 – Funding compliance measurement. All the information comes directly 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.

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)(b)	1	1 420	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499
Cash + investments at the yr end less applications - R'000	18(1)(b)	2	(5 843)	(1 088)	3 812	2 331	2 564	2 564	-	3 363	4 156	4 378
Cash year end/monthly employee/supplier payments	18(1)(b)	3	0.2	(0.3)	2.0	0.2	0.5	0.5	-	0.5	0.6	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(15 856)	(7 257)	1 560	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 624)	(3 004)
Service charge rev % change - macro CPIX target exclusive	13(1)(a),(2)	5	N.A.	(57.8%)	(77.4%)	(23.2%)	21.6%	(6.0%)	(105.0%)	(6.5%)	(1.1%)	(1.2%)
Cash receipts % of Ratepayer & Other revenue	10(1)(a),(2)	6	91.4%	98.8%	92.1%	105.5%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	13(1)(a),(2)	7	22.0%	5.1%	0.6%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	13(1)(c),(1)	8	100.0%	100.0%	(42.7%)	100.0%	34.0%	34.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	13(1)(c)	9	0.0%	0.0%	0.0%	86.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	13(1)(a)	10	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	13(1)(a)	11	N.A.	102.6%	(16.5%)	(22.5%)	(16.4%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
Long term receivables % change - inc/(decr)	13(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)(v)	13	33.3%	37.4%	49.8%	32.4%	30.2%	30.2%	0.0%	44.5%	47.4%	42.9%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	9.3%	46.5%	46.5%	0.0%	37.2%	74.6%	73.5%

Table 28 – Funding compliance measurement

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 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.

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.

2.6.4.4 *Surplus/deficit excluding depreciation offsets*

The main purpose of this measure is to understand whether 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 towards 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.

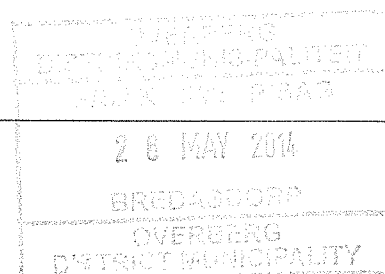
2.6.4.5 *Property Rates/service charge revenue as a percentage increase less macro inflation target*

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 analyse 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)

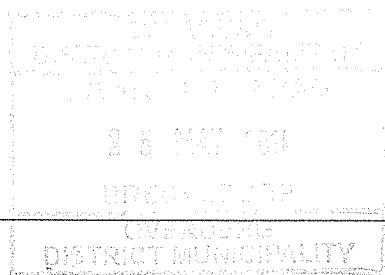
The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

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 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.



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2.7 Expenditure on grants and reconciliations of unspent funds

Table 29 – Expenditure on transfers and grant programmes and Table 30 Reconciliation between transfers, grant receipts and unspent funds highlights the above.

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	42 014	45 483	47 158	49 777	49 777	49 777	53 637	59 553	61 384
Local Government Equitable Share	40 309	41 692	43 926	46 637	46 637	46 637	50 397	55 183	56 638
Finance Management	982	2 242	1 218	1 250	1 250	1 250	1 250	1 250	1 300
Municipal Systems Improvement	723	1 327	991	890	890	890	934	966	1 019
Municipal Infrastructure (MIG)	-	64	-	-	-	-	-	-	-
Rural Roads Assets Management Systems Grant	-	-	-	-	-	-	-	2 154	2 427
EPWP Incentive	-	158	1 024	1 000	1 000	1 000	1 056	-	-
Provincial Government:	40 002	39 460	41 407	36 999	56 369	56 369	41 786	43 780	46 015
PT - PAWK	37 824	38 962	41 289	35 157	54 499	54 499	40 861	43 140	45 750
Global Funds	478	-	-	-	-	-	-	-	-
Fire Brigade Subsidy	333	-	-	-	-	-	-	-	-
Other provincial	-	-	-	-	-	-	-	-	-
RBIG	1 194	-	-	-	-	-	-	-	-
Seta	173	40	110	242	500	500	265	265	265
Finance Management Grant	-	150	-	150	100	100	200	250	-
Coastal Management	-	-	7	500	420	420	410	75	-
Toerisme Padtekens	-	-	-	50	50	50	50	50	-
Bestuursondersteuning	-	-	-	400	300	300	-	-	-
Menseregte	-	-	-	100	100	100	-	-	-
Sport and Recreation	-	-	-	400	400	400	-	-	-
Alcohol Abuse	-	2	-	-	-	-	-	-	-
Bulk Water Infrastructure Grant	-	306	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	82 017	84 943	88 565	86 776	106 146	106 146	95 423	103 333	107 399
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	82 017	84 943	88 565	86 776	106 146	106 146	95 423	103 333	107 399

Table 29 – Expenditure on transfers and grant programmes

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	1 507	1 552	(42)						
Current year receipts	42 059	43 914	46 939	49 777	49 777	49 777	53 637	59 553	61 384
Conditions met - transferred to revenue	42 014	45 507	46 897	49 777	49 777	49 777	53 637	59 553	61 384
Conditions still to be met - transferred to liabilities	1 552	(42)							
Provincial Government:									
Balance unspent at beginning of the year	2 738	2 068	2 112						
Current year receipts	35 606	36 076	50 270	36 999	56 369	56 369	41 786	43 780	46 015
Conditions met - transferred to revenue	36 276	36 032	41 431	36 999	56 369	56 369	41 786	43 780	46 015
Conditions still to be met - transferred to liabilities	2 068	2 112	10 951						
Total operating transfers and grants revenue	78 290	81 540	88 328	86 776	106 146	106 146	95 423	103 333	107 399
Total operating transfers and grants - CTBM	3 620	2 070	10 951	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	78 290	81 540	88 328	86 776	106 146	106 146	95 423	103 333	107 399
TOTAL TRANSFERS AND GRANTS - CTBM	3 620	2 070	10 951	-	-	-	-	-	-

Table 30 Reconciliation between transfers, grant receipts and unspent funds

2.8 Councillor and employee benefits

There are 21 Councillors and 346 full-time employees at the municipality. It is projected that the employees will increase by 7 over the MTREF due to new positions to be filled.

Table 30 – Summary of councillor and staff benefits and Table 31 – Salaries, allowances and benefits (political office-bearers/councillors/senior managers) highlights the above.

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 754	2 700	2 501	2 064	3 037	3 037	3 281	3 440	3 620
Pension and UIF Contributions			121	124	156	130	130	141	148	157
Medical Aid Contributions			16	17	19	9	9			
Motor Vehicle Allowance		1 219	1 113	1 113	1 285	1 326	1 326	1 377	1 474	1 555
Cellphone Allowance			149	142	158	243	243	238	251	264
Housing Allowances										
Other benefits and allowances					120	99	99			
Sub Total - Councillors		3 754	4 209	3 979	4 748	4 662	4 662	5 036	5 313	5 609
% Increase	4		12.0%	(5.4%)	19.1%	(2.6%)	-	46.6%	5.5%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 343	1 959	845	1 642	1 801	1 801	2 454	2 694	2 809
Pension and UIF Contributions		480	295	165	291	77	77	99	166	115
Medical Aid Contributions		45	45		43	-	-	32	34	37
Overtime					-	-	-		0	0
Performance Bonus		57	59		-	-	-		0	0
Motor Vehicle Allowance	3	275	2	25	178	91	91	285	309	334
Cellphone Allowance	3							19	21	22
Housing Allowances	3			2	7	3	3	5	5	6
Other benefits and allowances	3		50	48	56	30	30	40	42	47
Payments in lieu of leave	3	270								
Long service awards		89	5	32	-	-	-		0	0
Post-retirement benefit obligations	6				47	47	47	34	37	40
Sub Total - Senior Managers of Municipality		3 558	2 445	1 118	2 264	2 050	2 050	3 089	3 259	3 369
% Increase	4		(31.1%)	(54.3%)	102.3%	(9.4%)	-	46.6%	8.0%	8.0%
Other Municipal Staff										
Basic Salaries and Wages		35 843	37 059	37 951	26 693	41 054	41 054	45 480	49 021	52 085
Pension and UIF Contributions		5 328	5 840	4 350	6 056	6 814	6 814	7 736	8 302	8 594
Medical Aid Contributions		2 147	2 271	2 505	2 854	2 751	2 751	3 025	3 273	3 570
Overtime		1 870	1 789	1 130	1 321	1 188	1 188	1 338	1 479	1 585
Performance Bonus		242	2 068	2 742	-	-	-			
Motor Vehicle Allowance	3	2 305	2 208	2 429	2 343	3 166	3 166	3 205	3 447	3 617
Cellphone Allowance	3							(19)	(21)	(23)
Housing Allowances	3	225	210	204	231	183	183	220	219	220
Other benefits and allowances	3	7 294	7 759	2 546	5 668	5 191	5 191	6 720	7 230	7 260
Payments in lieu of leave		543	439	518	583	588	588	300	360	328
Long service awards		370	564	523	714	561	561	707	753	819
Post-retirement benefit obligations	6	1 752	4 722	5 012	2 290	5 404	5 404	5 623	6 074	5 562
Sub Total - Other Municipal Staff		59 113	59 910	62 019	52 093	60 106	60 106	62 925	69 643	72 220
% Increase	4		1.3%	3.5%	(15.9%)	29.3%	-	9.9%	7.7%	8.2%
Total Parent Municipality		66 419	66 559	67 116	59 696	75 018	75 018	82 925	89 206	96 334
% Increase	4		0.2%	0.8%	(11.1%)	25.7%	-	10.5%	7.6%	8.0%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave	3									
Long service awards										
Post-retirement benefit obligations	6									
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	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave	3									
Long service awards										
Post-retirement benefit obligations	6									
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	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave	3									
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% Increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		66 419	66 559	67 116	59 696	75 018	75 018	82 925	89 206	96 334
% Increase	4		0.2%	0.8%	(11.1%)	25.7%	-	10.5%	7.6%	8.0%
TOTAL MANAGERS AND STAFF	5,7	62 665	62 355	63 137	54 957	70 156	70 156	77 859	83 893	89 729

Table 30 – Summary of councillor and staff benefits

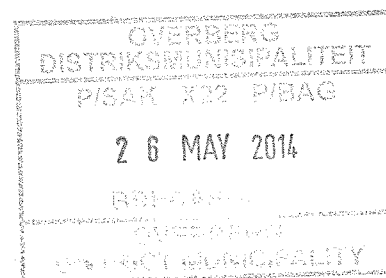
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	445 505		240 314			685 819
Chief Whip		–						–
Executive Mayor		1	573 003	85 950	161 369			820 322
Deputy Executive Mayor		1	219 270	32 860	129 053			381 213
Executive Committee		3	918 857		482 089			1 400 956
Total for all other councillors		15	1 057 010	21 791	668 889			1 747 690
Total Councillors	3	21	3 213 645	140 631	1 681 724			5 036 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 108 000		189 000			1 297 000
Director Management Services/CFO		1	900 000		6 000			906 000
Director Community Services		1	800 000		6 000			806 000
								–
Total Senior Managers of the Municipality	3,10	3	2 808 000	–	201 000	–		3 009 000
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10		6 021 645	140 631	1 882 724	–		8 045 000

Table 31 – Salaries, allowances and benefits (political-office bearers/councillors/senior managers)

2.9 Monthly targets for revenue, expenditure and cash flow

The following tables are applicable:

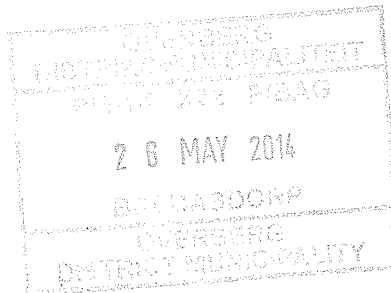
- Table 32 – Budgeted monthly revenue and expenditure;
- Table 33 – Budgeted monthly revenue and expenditure (standard classification);
- Table 34 – Budgeted monthly revenue and expenditure (municipal vote);
- Table 35 – Budgeted monthly capital expenditure (municipal vote);
- Table 36 – Budgeted monthly capital expenditure (standard classification); and
- Table 37 – Budgeted monthly cash flow.



201

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
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		250	32	34	30	30	43	25	25	45	33	24	32	648	650	712	
Rental of facilities and equipment		7 806	244	875	841	297	202	285	160	354	114	122	246	11 162	11 719	12 203	
Interest earned - external investments		16	32	23	16	45	44	40	35	56	52	42	32	500	500	500	
Interest earned - outstanding debtors		0	0	0	0	0	0	0	1	0	0	0	0	4	4	4	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		1	2	7	12	13	0	3	4	6	7	6	4	49	53	56	
Agency services		-	8	1 320	442	509	501	513	380	326	304	282	288	4 873	5 144	5 455	
Transfers recognised - operational		21 289	11 754	8 208	8 747	355	16 412	5 329	291	19 503	152	4 641	258	65 423	103 333	107 395	
Other revenue		17	13	18	20	31	52	77	42	38	30	27	46	412	424	438	
Gains on disposal of PPE		-	-	-	650	-	-	-	-	-	-	-	-	850	-	2 190	
Total Revenue (excluding capital transfers and con		29 229	12 125	8 291	11 011	1 268	17 269	6 279	939	20 766	693	5 156	997	113 921	121 859	129 857	
Expenditure By Type																	
Employee related costs		5 006	4 169	6 727	5 064	5 117	5 428	3 644	5 474	5 485	5 485	5 485	4 292	63 417	69 263	73 249	
Remuneration of councillors		341	344	342	323	357	345	325	333	329	1 166	420	420	5 036	5 313	5 605	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment		4	4	4	654	166	166	166	166	166	166	166	166	1 997	1 982	1 682	
Finance charges		-	-	3	6	6	35	8	3	2	2	4	53	141	88	115	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		317	1 231	1 553	1 669	790	1 613	1 102	1 191	1 828	1 557	2 019	1 774	18 145	19 046	19 596	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		1 156	2 441	2 669	2 088	2 654	2 870	1 969	2 389	2 647	2 270	2 014	2 155	29 231	29 560	30 855	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		7 064	8 793	11 304	10 924	9 859	10 493	9 249	9 557	19 450	11 937	10 187	8 309	116 966	124 541	132 061	
Surplus/(Deficit)		22 165	3 336	(3 014)	87	(7 023)	6 772	(2 969)	(8 618)	10 388	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 094)	
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		22 165	3 336	(3 014)	87	(7 023)	6 772	(2 969)	(8 618)	10 388	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 094)	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Approvable to municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	22 165	3 336	(3 014)	87	(7 023)	6 772	(2 969)	(8 618)	10 388	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 094)	

Table 32 – Budgeted monthly revenue and expenditure

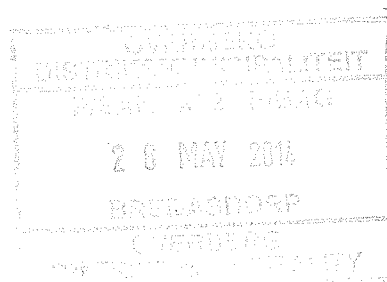


Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue - Standard																
Government and administration		21 323	476	1 624	1 478	915	15 951	508	712	15 194	514	499	469	50 054	53 993	59 867
Executive and council		—	8	1 320	1 292	302	501	513	300	326	304	282	288	5 723	5 144	5 435
Budget and treasury office		21 322	476	302	156	495	15 458	174	331	14 867	209	215	171	53 114	56 745	64 392
Corporate services		1	1	1	1	1	1	1	1	1	1	1	1	18	19	21
Community and public safety		7 839	275	722	692	341	235	361	288	415	155	164	410	12 124	12 734	13 373
Community and social services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation		7 237	271	715	678	336	284	346	182	413	149	157	287	11 912	12 500	13 131
Public safety		2	4	7	12	5	15	20	2	6	6	6	6	36	39	36
housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	125	125	134	144
Economic and environmental services		17	11 364	5 945	8 642	10	15	5 230	18	5 157	24	4 492	29	40 943	43 215	45 817
Planning and development		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Road transport		17	11 364	5 945	8 637	10	15	5 230	18	5 152	20	4 489	27	40 921	43 191	45 791
Environmental protection		—	—	—	5	—	—	—	3	5	4	3	2	22	24	26
Trading services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard		29 229	12 125	8 291	11 911	1 266	17 269	6 279	939	20 766	693	5 156	907	113 921	121 858	129 057
Expenditure - Standard																
Government and administration		1 639	2 537	3 326	2 564	2 809	3 193	2 699	2 586	2 770	3 479	2 616	2 653	32 876	35 411	37 394
Executive and council		575	634	744	716	745	1 000	1 093	815	789	1 752	531	355	10 398	11 010	11 638
Budget and treasury office		834	1 340	1 711	1 010	1 166	1 385	1 077	1 142	1 211	1 091	1 064	1 112	13 942	15 275	16 038
Corporate services		430	567	571	232	297	814	529	629	760	626	621	646	3 535	3 126	3 718
Community and public safety		1 493	1 638	2 527	2 671	2 164	2 587	2 369	2 021	2 673	2 577	2 424	2 607	26 840	28 026	32 509
Community and social services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation		439	651	865	1 217	840	1 119	501	571	669	650	669	666	10 692	11 357	11 718
Public safety		963	387	1 863	1 684	1 324	1 450	1 463	1 850	1 904	1 637	1 566	1 516	18 022	19 346	20 727
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	125	125	134
Economic and environmental services		4 923	4 614	5 451	5 486	4 996	4 793	4 169	4 128	4 794	4 969	5 046	3 619	54 999	59 845	61 830
Planning and development		30	61	110	30	37	72	72	152	160	134	133	133	1 354	1 349	1 451
Road transport		3 105	3 681	4 077	4 266	2 975	3 608	3 022	2 856	3 452	3 709	3 700	2 353	40 921	43 191	45 791
Environmental protection		238	372	1 263	1 070	1 033	1 032	1 060	1 100	1 183	1 117	1 132	1 133	12 024	13 505	14 568
Trading services		—	—	—	83	21	21	21	21	21	21	21	21	245	249	248
Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	83	21	21	21	21	21	21	21	21	245	249	248
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard		7 964	8 789	11 304	10 924	9 089	10 488	9 249	9 557	10 458	11 037	10 107	8 900	116 966	124 541	132 061
Surplus/(Deficit) before assoc.		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)

Table 33 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER	—	8	1 320	442	569	501	513	380	326	304	282	288	6	5 144	5 455	
Vote 2 - MANAGEMENT SERVICES	21 323	478	304	185	406	16 460	175	312	14 869	210	217	297	55 256	60 898	64 556	
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	7 906	11 639	6 667	9 533	351	299	5 591	226	5 572	179	4 656	322	52 942	55 815	59 046	
Total Revenue by Vote	29 229	12 125	8 291	10 161	1 266	17 260	6 279	939	20 766	693	5 156	907	113 921	121 858	129 057	
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER	613	634	756	721	745	1 003	1 105	822	806	1 759	937	2 140	12 042	12 791	13 559	
Vote 2 - MANAGEMENT SERVICES	1 102	1 960	2 677	1 920	2 147	2 764	1 672	1 892	2 120	1 851	1 863	767	22 180	24 064	25 388	
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	5 349	6 195	7 872	8 284	6 197	7 221	6 472	6 842	7 532	7 427	7 362	5 993	82 745	87 687	93 115	
Total Expenditure by Vote	7 064	8 789	11 304	10 924	9 089	10 458	9 249	9 557	10 458	11 037	10 107	8 900	116 966	124 541	132 061	
Surplus/(Deficit) before assoc.	22 165	3 336	(3 014)	(763)	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)	
Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Attributable to minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit)	22 165	3 336	(3 014)	(763)	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)	

Table 34 – Budgeted monthly revenue and expenditure (municipal vote)

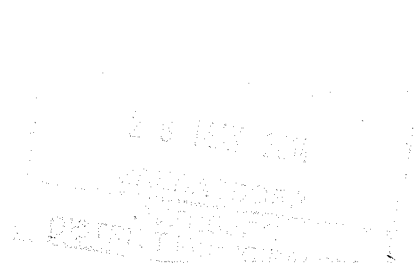


Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand															
Multi-year expenditure to be appropriated															
Vote 1 - MUNICIPAL MANAGER															
Vote 2 - MANAGEMENT SERVICES															
Vote 3 - COMMUNITY AND TECHNICAL SERVICES															
Capital multi-year expenditure sub-total															
Single-year expenditure to be appropriated															
Vote 1 - MUNICIPAL MANAGER		20											20		
Vote 2 - MANAGEMENT SERVICES			35	30	15			15	20	10	20	5	150	150	1 145
Vote 3 - COMMUNITY AND TECHNICAL SERVICES			21	10	400	20		20	10	15	50	51	597	1 560	1 045
Capital single-year expenditure sub-total		20	56	40	415	20		35	30	25	70	56	767	1 710	2 190
Total Capital Expenditure		20	56	40	415	20		35	30	25	70	56	767	1 710	2 190

Table 35 – Budgeted monthly capital expenditure (municipal vote)

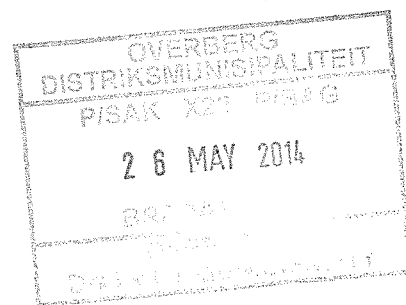
Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2015/17
R thousand																
Capital Expenditure - Standard	1															
<i>Governance and administration</i>																
Executive and council			20	35	30	15			15	20	10	20	5	178	158	1 130
Budget and treasury office														20		
Corporate services				15	20	15			10	20	10	20	5	115	115	1 115
<i>Community and public safety</i>																
Community and social services					10	400	15		20	10	15	50	40	560	1 550	1 035
Sport and recreation					10	50										
Public safety						50	15		20	10	15	50	40	500	1 450	500
Housing																
Health																
<i>Economic and environmental services</i>																
Planning and development				21			5						11	37	10	25
Road transport																15
Environmental protection				21			5						11	37	10	10
<i>Trading services</i>																
Electricity																
Water																
Waste water management																
Waste management																
Other																
Total Capital Expenditure - Standard	2		20	56	40	415	20		35	30	25	70	56	767	1 710	2 190
Funded by:																
National Government																
Provincial Government																
District Municipality																
Other transfers and grants																
Transfers recognised - capital																
Public contributions & donations																
Borrowing																
Internally generated funds														767	767	2 190
Total Capital Funding														767	767	2 190

Table 36 – Budgeted monthly capital expenditure (standard classification)



MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand															
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	250	32	34	30	30	43	25	25	45	33	24	32	548	600	712
Rental of facilities and equipment	745	801	1 545	1 064	827	855	887	524	1 264	531	452	825	11 162	11 719	12 503
Interest earned - external investments	16	37	23	55	46	44	49	35	56	52	42	32	500	500	500
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1	2	7	12	(3)	0	2	4	5	7	5	4	49	53	56
Agency services	-	9	1 320	442	509	501	513	580	325	304	282	288	4 373	5 144	5 455
Transfer receivables - operational	21 259	11 794	5 200	8 716	355	16 347	5 329	342	19 859	57	4 549	187	94 593	103 208	107 359
Other revenue	17	13	18	20	31	32	77	42	36	30	27	46	212	424	428
Cash Receipts by Source	22 356	12 632	9 162	11 154	1 796	17 874	6 881	1 254	21 595	1 024	5 394	1 427	112 611	121 733	126 957
Other Cash Flows by Source															
Transfer receivables - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	650	-	-	-	-	-	-	-	-	650	-	2 150
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	22 356	12 632	9 162	12 804	1 796	17 874	6 881	1 254	21 595	1 024	5 394	1 427	113 461	121 733	129 057
Cash Payments by Type															
Employee related costs	4 157	4 259	4 351	4 350	4 366	4 329	4 559	4 533	4 533	4 523	4 555	4 514	33 060	37 120	31 775
Remuneration of councillors	341	344	347	323	357	345	325	333	325	1 195	423	420	3 026	3 313	3 605
Finance charges	-	-	3	5	5	35	3	3	2	2	4	53	141	28	115
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	517	1 331	1 559	1 659	750	1 613	1 108	1 151	1 828	1 857	2 018	1 774	18 145	19 046	19 656
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 156	2 441	2 569	2 588	2 654	2 870	1 958	2 369	2 647	2 270	2 014	2 155	28 231	29 868	30 855
Cash Payments by Type	6 212	8 076	8 925	9 525	8 192	9 213	8 008	8 439	9 339	9 993	9 020	8 955	104 612	111 434	118 306
Other Cash Flows/Payments by Type															
Capital assets	-	20	56	40	415	20	-	35	30	25	70	56	757	1 710	2 190
Repayment of borrowing	26	27	27	27	27	414	28	28	28	28	20	97	785	431	183
Other Cash Flows/Payments	227	324	226	212	244	3 054	328	328	328	328	591	328	6 558	7 485	8 147
Total Cash Payments by Type	6 465	8 246	9 233	9 395	8 378	12 741	8 363	8 830	9 725	10 289	10 110	9 437	113 122	121 064	123 936
NET INCREASE/(DECREASE) IN CASH HELD	15 991	3 436	(72)	2 199	(7 082)	5 134	(1 482)	(7 576)	11 873	(9 265)	(4 716)	(8 010)	339	669	222
Cash/cash equivalents at the month/year begin:	3 270	19 176	22 807	22 535	24 754	17 653	22 785	21 304	13 728	25 601	16 335	11 619	3 270	3 609	4 277
Cash/cash equivalents at the month/year end:	19 170	22 607	22 535	24 734	17 653	22 785	21 304	13 728	25 601	16 335	11 619	3 609	3 609	4 277	4 499

Table 37 – Budgeted monthly cash flow



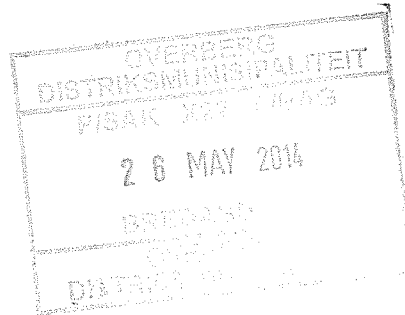
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2.10 Contracts having future budgetary implications

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.



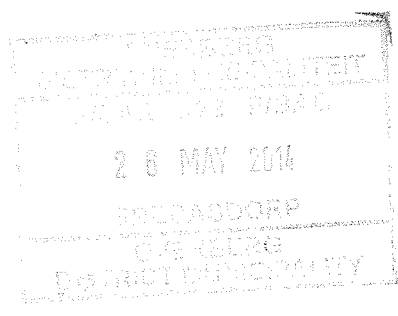
2.12 Municipal Manager's quality certificate

I D. P. BERETTI....., 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 DAVID PATRICK BERETTI
Municipal Manager of Overberg District Municipality (ACTING)

Signature 

Date 24.3.2014



Part 3 – Appendices

3.1 Appendix A – Capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Asset Class	Asset Sub-Class	Current Year 2013/14 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework			New or renewal
					Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Parent municipality:								
1.1 - Council Expenditure	Projector	Other assets	Furniture and other office equipment	10				New
1.2 - Executive Services	Computer equipment	Other assets	Computers - hardware/equipment		20			New
2.1 - Record Management	Franking Machine	Other assets	Furniture and other office equipment	30				New
2.2 - Human Resources	Computer equipment	Other assets	Computers - hardware/equipment	17				New
2.2 - Human Resources	Task Program	Other assets	Computers - software & programming	35				New
2.6 - Administration	Voertuig	Other assets	General Vehicles	211				New
2.6 - Administration	Staal Rakke (Argiewe)	Other assets	Furniture and other office equipment	9				New
2.6 - Administration	Computer equipment	Other assets	Computers - hardware/equipment	35	20	20		New
2.6 - Administration	Sundry equipment	Other assets	Furniture and other office equipment	10	15	15	15	New
2.6 - Administration	Sleepwa	Other assets	Other	20				New
2.8 - Financial Administration	Computer equipment	Other assets	Computers - hardware/equipment	100	100	100	100	New
2.8 - Financial Administration	Computer server	Other assets	Computers - hardware/equipment	60				New
2.8 - Financial Administration	Sundry equipment	Other assets	Furniture and other office equipment	5	15	15	15	New
2.8 - Financial Administration	Upgrading IT Network	Other assets	Computers - hardware/equipment	-			1 000	Renewal
2.9 - ID/P/LED	Sundry equipment	Other assets	Furniture and other office equipment	-				New
3.1 - Public Safety	Rescuer/Sundry equipment	Other assets	Plant & equipment	100	250	250	100	New
3.1 - Public Safety	Dispatch Sagteware en PC	Other assets	Computers - software & programming	50				New
3.1 - Public Safety	Replacement of vehicles	Other assets	Fire	1 350	250	1 200	500	Renewal
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment		10	10	10	New
3.2 - Environment Protection	Data projectors x 2	Other assets	Furniture and other office equipment	10	21			New
3.2 - Environment Protection	Inspection Kit	Other assets	Furniture and other office equipment	43	8			New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment	14				New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment	80				New
3.5 - Solid Waste	Sundry equipment	Other assets	Furniture and other office equipment	2				New
3.6 - Resorts	Sundry equipment (Die Dam)	Other assets	Plant & equipment	10	10	10	10	New
3.6 - Resorts	Kiosk (Die Dam)	Other assets	Other Buildings	-			100	New
3.6 - Resorts	Computer equipment (Die Dam)	Other assets	Computers - hardware/equipment	8				New
3.6 - Resorts	Conservancy Tank (Die Dam)	Other assets	Plant & equipment	-			50	New
3.6 - Resorts	Worker Dwelling (Die Dam)	Other assets	Other Buildings	-			150	New
3.6 - Resorts	Electricity Appliances (Die Dam)	Other assets	Furniture and other office equipment	7	10		10	Renewal
3.6 - Resorts	Upgrading of bungalows (Die Dam)	Community	Recreational facilities	15				New
3.6 - Resorts	Upgrading of bungalows (Ulukraal)	Community	Recreational facilities	35				New
3.6 - Resorts	Upgrading of sewerage plant (Ulukraal)	Infrastructure - Sanitation	Sewerage purification	100				New
3.6 - Resorts	Street Lighting (Ulukraal)	Infrastructure - Electricity	Street Lighting	-			50	Renewal
3.6 - Resorts	Sundry equipment (Ulukraal)	Other assets	Plant & equipment	60	15	15	15	New
3.6 - Resorts	Electricity Appliances (Ulukraal)	Other assets	Furniture and other office equipment	14	25	75	50	Renewal
3.7 - Environmental Management	Replacement of vehicles	Other assets	General Vehicles	250				New
				2 710	767	1 710	2 190	
Capitalised Lease Assets								
2.4 - Finance Inc, Exp & IT	Leased copiers	Other assets	Furniture and other office equipment	13 463				
2.4 - Finance Inc, Exp & IT	Leased copiers	Other assets	Furniture and other office equipment	13 463				
2.2 - Human Resources	Leased copiers	Other assets	Furniture and other office equipment	13 463				
1.4 - Management Support	Leased copiers	Other assets	Furniture and other office equipment	13 463				
2.5 - Performance Management	Leased copiers	Other assets	Furniture and other office equipment	43 716				
2.6 - Administration	Leased copiers	Other assets	Furniture and other office equipment	13 463				
2.8 - Administration	Leased copiers	Other assets	Furniture and other office equipment	50 188				
2.1 - Record Management	Leased copiers	Other assets	Furniture and other office equipment	10 010				
2.1 - Record Management	Leased copiers	Other assets	Furniture and other office equipment	73 968				
1.1 - Council Expenditure	Leased copiers	Other assets	Furniture and other office equipment	13 463				
2.3 - Supply Chain Management	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.4 - Roads/Engineering	Leased copiers	Other assets	Furniture and other office equipment	43 844				
3.4 - Roads/Engineering	Leased copiers	Other assets	Furniture and other office equipment	43 844				
3.1 - Public Safety	Leased copiers	Other assets	Furniture and other office equipment	9 979				
3.1 - Public Safety	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.2 - Environment Protection	Leased copiers	Other assets	Furniture and other office equipment	13 463				
3.4 - Roads/Engineering	Leased copiers	Other assets	Furniture and other office equipment	31 488				
3.6 - Resorts	Leased copiers	Other assets	Furniture and other office equipment	9 979				
3.6 - Resorts	Leased copiers	Other assets	Furniture and other office equipment	13 463				
				516	-	-	-	
Total Capital expenditure				3 226	767	1 710	2 190	

OVERBERG DISTRICT MUNICIPALITY
 P.O. BOX 227 P/BAG
 20 MAY 2016

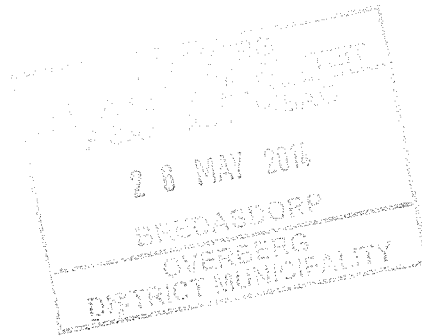
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3.2 Appendix B – Tariff Listing

Refer to Appendix B attached.

3.3 Appendix C – Selected Supporting Schedules

Refer to Appendix C attached



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APPENDIX B – TARIFFS

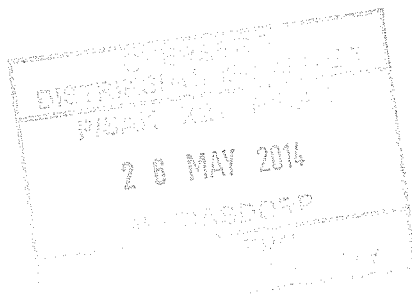


OVERBERG DISTRICT MUNICIPALITY

BUDGET 2014/2015
SCHEDULE OP PROPOSED TARIFFS

A. FIRE FIGHTING

Detail	Unit	Approved 2013/14		Approved 2013/14		Proposed 2014/15		Proposed 2014/15	
		Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)
Special Incidents - call out cost:									
Motor pumps	Per unit	R 701.75	R 800.00	R 701.75	R 800.00	R 701.75	R 800.00	R 840.00	R 840.00
Service- and response vehicles	Per unit	R 350.87	R 400.00	R 350.87	R 400.00	R 350.87	R 400.00	R 420.00	R 420.00
Stand by and operational cost:									
Motor pumps	Per unit	R 701.75	R 800.00	R 701.75	R 800.00	R 701.75	R 800.00	R 840.00	R 840.00
Service- and response vehicles	Per unit	R 587.71	R 670.00	R 587.71	R 670.00	R 587.71	R 670.00	R 710.00	R 710.00
Personnel:									
Senior	Per hour	R 201.75	R 230.00	R 201.75	R 230.00	R 201.75	R 230.00	R 240.00	R 240.00
Junior	Per hour	R 131.57	R 150.00	R 131.57	R 150.00	R 131.57	R 150.00	R 158.00	R 158.00
Water	Per kilolitre	R 10.52	R 12.00	R 10.52	R 12.00	R 10.52	R 12.00	R 12.70	R 12.70
Chemicals									
		Cost Price plus 10%+14%				Cost Price plus 10%+14%			
Providing drinking water	Per kilometre	R 23.68	R 27.00	R 23.68	R 27.00	R 23.68	R 27.00	R 28.50	R 28.50
Standby	Per unit per hour	R 241.22	R 275.00	R 241.22	R 275.00	R 241.22	R 275.00	R 290.00	R 290.00
Assistance to outside services									
		Cost Price plus 10%+14%				Cost Price plus 10%+14%			
Recovery vehicle:									
Private persons and organisations:									
Call out	Per call out	R 719.29	R 820.00	R 719.29	R 820.00	R 719.29	R 820.00	R 865.00	R 865.00
Recovery	Per hour	R 1 184.21	R 1 350.00	R 1 184.21	R 1 350.00	R 1 184.21	R 1 350.00	R 1 420.00	R 1 420.00
Tow in (within 25km radius)		R 745.61	R 850.00	R 745.61	R 850.00	R 745.61	R 850.00	R 895.00	R 895.00
Tow in (additional outside 25km radius)	Per kilometre	R 23.68	R 27.00	R 23.68	R 27.00	R 25.00	R 25.00	R 28.50	R 28.50
Municipalities within council area:									
Call out		Free		Free		Free			
Recovery	Per hour	R 745.61	R 850.00	R 785.09	R 850.00	R 785.09	R 850.00	R 895.00	R 895.00
Tow in		Cost plus 15%	Cost plus 15%+14%	Cost plus 15%	Cost plus 15%+14%	Cost plus 15%	Cost plus 15%+14%	Cost plus 15%+14%	Cost plus 15%+14%
Municipalities outside council area - see private tariff									
Non-subsidised rescue organisations:									
Call out		Free		Free		Free			
Tow in (including subsistence & travel of personnel - where needed)		Actual cost	Actual cost + 14%	Actual cost	Actual cost + 14%	Actual cost	Actual cost + 14%	Actual cost + 14%	Actual cost + 14%
Recovery (including rescue)		Actual cost	Actual cost + 14%	Actual cost	Actual cost + 14%	Actual cost	Actual cost + 14%	Actual cost + 14%	Actual cost + 14%



Pumps and Equipment:

Pumping swimming pools (Office hours)	Per hour or part	R 250.00	R 285.00	R 263.16	R 300.00
Specialised pumps (Hazmat, etc.)	Per hour or part	R 131.58	R 150.00	R 138.60	R 158.00
Hydraulic equipment, air bags etc.	Per hour or part	R 394.74	R 450.00	R 416.67	R 475.00
Lighting	Per hour or part	R 122.81	R 140.00	R 129.82	R 148.00
Filling cylinders	Per cylinder	R 105.26	R 120.00	R 111.40	R 127.00

Stand by filming:

Per vehicle with crew of two	Per hour or part	R 592.11	R 675.00	R 592.11	R 675.00
Additional crew	Per hour or part	R 241.23	R 275.00	R 241.23	R 275.00

Training:

First Aid level 1	Per person	R 473.68	R 540.00	R 500.00	R 570.00
First Aid level 3	Per person	R 789.47	R 900.00	R 833.33	R 950.00
Fire extinguisher - basic	Per person	R 578.95	R 660.00	R 605.26	R 690.00
Basic Fire Fighting - 1 day	Per person	R 942.98	R 1 075.00	R 991.23	R 1 130.00
School children (First Aid 1)	Per person	R 241.23	R 275.00	R 254.39	R 290.00

Training Transport cost

Per kilometre	R 4.39	R 5.00	R 4.65	R 5.30
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Stand by:

Special events	Per vehicle/boat etc.	R 263.16	R 300.00	R 276.32	R 315.00
Medical standby (limited to venue or terrain)	per hour	R 219.30	R 250.00	R 232.46	R 265.00

Insurance Inspections:

Inspection on request of Insurance	R 438.60	R 500.00	R 464.91	R 530.00
Follow up inspection on above	R 166.67	R 190.00	R 175.44	R 200.00

Demonstrations at festivals etc.:

Conditions linked to awareness	plus actual cost +14%	plus actual cost +14%
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Special investigation:

Civil claims, insurance, civil court cases etc.	Per person per hour	R 333.33	R 380.00	R 350.88	R 400.00
			plus actual cost +14%		plus actual cost +14%

Diving team

Per day	R 833.33	R 950.00	R 877.19	R 1 000.00
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Lecture room

Per day	R 328.95	R 375.00	R 346.49	R 395.00
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External training facility

Per student per day	R 166.67	R 190.00	R 175.44	R 200.00
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Occupational certificate

No VAT	R 140.00	R 148.00
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First aid refresher training

R 153.51	R 175.00	R 162.28	R 185.00
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Flammable liquid permits:

Bulk >1000L - Industry & Commercial	No VAT	R 1 000.00	R 1 060.00
Small content <1000 L - Farms & Private	No VAT	R 275.00	R 290.00
LPG	No VAT	R 130.00	R 137.00
		plus Inspection tariff	plus Inspection tariff

Vehicle danger content holding Permit

Per Vehicle	R 328.95	R 375.00	R 346.49	R 395.00
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Fire permit

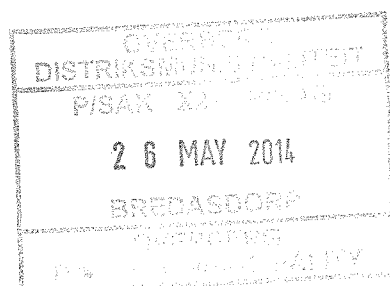
Per Site	R 350.88	R 400.00	R 368.42	R 420.00
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Inspection - by-laws & regulations (Excluding certificate)

R 328.95	R 375.00	R 346.49	R 395.00
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Fire inspections on request (Commercial use)

R 328.95	R 375.00	R 346.49	R 395.00
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Veld fire fighting as per the act - members registered fire protection associations

First hour - free

Air support

Cost + 10%

Cost + 10% + 14%

5.16%

Average tariff increase 2014/15

B. ADDITIONAL TARIFFS

Detail	Unit	Approved 2013/14		Approved 2013/14		Proposed 2014/15		Proposed 2014/15	
		Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)
Any rental of equipment & vehicles						Cost + 10%		Cost + 10%+14%	
Photostat / A4 page	Per Page	R 3.51	R 4.00	R 0.88	R 1.00				
Photostat / A4 page (colour)	Per Page	R 3.68	R 4.20	R 3.51	R 4.00				
Computer Printouts	Per Page	R 9.65	R 11.00	R 10.18	R 11.60				
Faxing	Per Page	R 17.54	R 20.00	R 18.51	R 21.10				
Dishonoured cheques	Per cheque	R 87.72	R 100.00	R 92.63	R 105.60				
Faulty payments	Per occurrence	R 87.72	R 100.00	R 92.63	R 105.60				
Printing of Maps : A0 Size Black	Per item	R 65.79	R 75.00	R 69.30	R 79.00				
Printing of Maps : A0 Size colour	Per item	R 74.56	R 85.00	R 78.51	R 89.50				
Printing of Aerial photo's : A0 Size	Per item	R 201.75	R 230.00	R 212.28	R 242.00				
Printing of Maps : A1 Size Black	Per item	R 57.02	R 65.00	R 60.18	R 68.60				
Printing of Maps : A1 Size colour	Per item	R 61.40	R 70.00	R 64.82	R 73.90				
Printing of Aerial photo's : A1 Size	Per item	R 122.81	R 140.00	R 129.82	R 148.00				
Printing of Maps : A2 Size Black	Per item	R 45.61	R 52.00	R 48.25	R 55.00				
Printing of Maps : A2 Size colour	Per item	R 50.88	R 58.00	R 53.51	R 61.00				
Printing of Aerial photo's : A2 Size	Per item	R 100.88	R 115.00	R 106.58	R 121.50				
Printing of Maps : A3 Size Black	Per item	R 35.09	R 40.00	R 36.84	R 42.00				
Printing of Maps : A3 Size colour	Per item	R 40.35	R 46.00	R 42.54	R 48.50				
Printing of Aerial photo's : A3 Size	Per item	R 78.95	R 90.00	R 83.33	R 95.00				
Printing of Maps : A4 Size Black	Per item	R 14.04	R 16.00	R 14.82	R 16.90				
Printing of Maps : A4 Size colour	Per item	R 16.67	R 19.00	R 17.54	R 20.00				
Printing of Aerial photo's : A4 Size	Per item	R 22.81	R 26.00	R 24.12	R 27.50				

1.16%

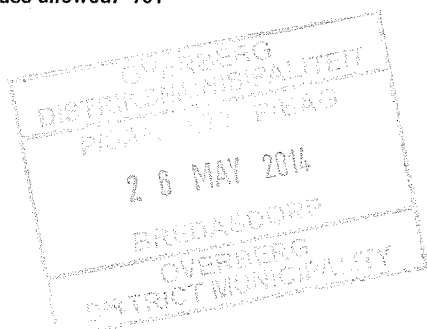
Average tariff increase 2014/15

C. FERRY TARIFFS

Detail	Unit	Approved 2013/14		Approved 2013/14		Proposed 2014/15		Proposed 2014/15	
		Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)
Tractor	Per vehicle	R 14.04	R 16.00	R 15.35	R 17.50				
Truck	Per vehicle	R 36.84	R 42.00	R 39.47	R 45.00				
Motor and LDV	Per vehicle	R 36.84	R 42.00	R 39.47	R 45.00				
Motorcycle	Per vehicle	R 14.04	R 16.00	R 15.35	R 17.50				
Agricultural, industrial implements, boats, caravans, etc. add to vet	Per item add	R 14.04	R 16.00	R 15.35	R 17.50				
Pedestrian	Per person		No fee		No fee				
Month tariff	Per month	R 210.53	R 240.00	R 228.07	R 260.00				
Annual tariff	Annually	R 1 140.35	R 1 300.00	R 1 315.79	R 1 500.00				

Service only available between 06h00 and 18h00

Maximum mass allowed: 10T



9.45%

Average tariff increase 2014/15

[Handwritten mark]

D. ROADS TARIFFS

Detail	Unit	Approved 2013/14		Approved 2013/14		Proposed 2014/15		Proposed 2014/15	
		Tariff (Excluding VAT)		Tariff (Including VAT)		Tariff (Excluding VAT)		Tariff (Including VAT)	
Erection of Tourism / Facility signs	2 X posts	R 263.16	R	300.00	R	307.02	R	350.00	R
Any additional structure. Posts		R 175.44	R	200.00	R	219.30	R	250.00	R

20.83%	Average tariff increase 2014/15
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E. Municipal Health

Detail	Unit	Approved 2013/14		Approved 2013/14		Proposed 2014/15		Proposed 2014/15	
		Tariff (Excluding VAT)		Tariff (Including VAT)		Tariff (Excluding VAT)		Tariff (Including VAT)	

E.1 Water Quality monitoring

1.1 All samples taken on request (except for governmental institutions) R 137 per sample run plus laboratory cost as per contract between ODM and laboratory.		R 114.04	R	130.00	R	120.18	R	137.00	R
1.2 With the application of a certificate of acceptability (COA) for a premises in an area that do not fall in a WSA: R137.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory		R 114.04	R	130.00	R	120.18	R	137.00	R
1.3 In the case of follow up samples in 1.2, if water quality does not comply to the SANS 241 code: R 137,00 per sample run plus laboratory cost as per contract between ODM and laboratory.		R 114.04	R	130.00	R	120.18	R	137.00	R
1.4 All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA		Free		Free		Free		Free	

E.2 Monitoring of milk and milk products on request of suppliers

2.1 All bacteriological & chemical analyses: R137,00 per sample run plus laboratory cost as per contract between ODM and laboratory.		R 114.04	R	130.00	R	120.18	R	137.00	R
2.2 Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 137,00 per sample run plus laboratory cost as per contract between ODM and laboratory.		R 114.04	R	130.00	R	120.18	R	137.00	R

E.3 Certificates for Export of food products

		R 526.32	R	600.00	R	552.63	R	630.00	R
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E.4 Issuing of Certificates of acceptability for premises in terms of the National Health Act, Act 61 of 2003 and Foodstuffs, Disinfectants and Cosmetics Act, Act 54 of 1974

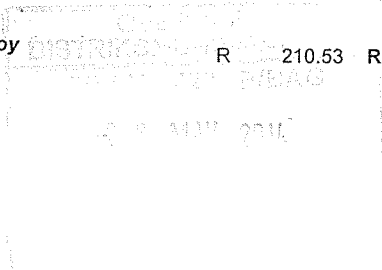
4.1 Issuing of Certificates of acceptability: Once off payment		R 114.04	R	130.00	R	120.18	R	137.00	R
4.2 Inspection performed to uplift a prohibition on the use of a premises or facility		R 333.33	R	380.00	R	350.88	R	400.00	R
4.3 Replacement of any applicable COA		R 114.04	R	130.00	R	120.18	R	137.00	R

E.5 All other Municipal Health inspection reports/ certificates

Application for issuing of any Health related report		R 114.04	R	130.00	R	120.18	R	137.00	R
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E.6 Issuing a Health certificate or report to remove or destroy food or food products unfit for human consumption

		R 210.53	R	240.00	R	221.05	R	252.00	R
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E.7 Air Quality Control: Cost of licensing

Fuel burning appliances. Cost of licensing of these applications will take place on a sliding scale

7.1 ATMOSPHERIC EMISSION TARIFFS

Application Fees for licence fee R 1 008.77 R 1 150.00 R 1 061.40 R 1 210.00
Licence fee determined i.e.. AIR QUALITY ACT 39 OF 2004

Processing Fee for application as contemplated in Section 37/44/47 of the AQA

Band 1	R 3 684.21	R 4 200.00	R 3 885.96	R 4 430.00
Band 2	R 14 912.28	R 17 000.00	R 15 745.61	R 17 950.00
Band 3	R 46 491.23	R 53 000.00	R 49 035.09	R 55 900.00
Band 4	R 92 982.46	R 106 000.00	R 98 157.89	R 111 900.00
Band 5	R 188 596.49	R 215 000.00	R 199 122.81	R 227 000.00

E.8 Issuing of a health report or certificate except if it is requested by a Governmental Authority

R 114.04 R 130.00 R 120.18 R 137.00

E.9 Health monitoring of opening graves and or reburial of

R 333.33 R 380.00 R 350.88 R 400.00

5.36%	Average tariff increase 2014/15
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F. Scrutiny of building plans

Detail	Unit	Approved 2013/14	Approved 2013/14	Proposed 2014/15	Proposed 2014/15
		Tariff (Excluding VAT)	Tariff (Including VAT)	Tariff (Excluding VAT)	Tariff (Including VAT)
Inspection of any plan					
Kaap Agulhas, Theewaterskloof and Swellendam Area			5% van Building plan cost		5.15% van Building plan cost
Overstrand Area			3% van Building plan cost		3.1% van Building plan cost



AGJ

UILENKRAALSMOND TARIFF STRUCTURE 2014/15

HOLIDAY HOUSE/BUNGALOW:

	* In season:			* Out of season:			% Increase
	Approved Tariff 2013/14	Proposed Tariff 2014/15	% Increase	Approved Tariff Week 2013/14	Proposed Tariff Week 2014/15	% Increase	
• Bungalows per night	R 500.00	R 530.00	5.66%	R 350.00	R 370.00	5.41%	
• Bungalows (Sea view) per night	R 614.04	R 700.00	4.29%	R 416.67	R 438.60	5.00%	
• Wooden House per night	R 720.00	R 750.00	4.00%	R 480.53	R 492.46	4.55%	
• Breakage Deposit (No VAT payable)	R 300.00	R 300.00	0.00%	R 300.00	R 300.00	0.00%	
• Administrative fee with cancellation (Only payable if re-let)	R 80.00	R 80.00	20.00%	R 70.18	R 80.00	20.00%	
• Cancellation fee per occasion (Only payable if not re-let)	R 290.00	R 290.00	50% of Reservation Amount + VAT	R 290.00	R 290.00	50% of Reservation Amount + VAT	
• Access card deposit per card (Maximum 2) (No VAT payable)	R 50.00	R 50.00		R 50.00	R 50.00		

CARAVAN/TENT SITES:

• Caravan Site per night maximum 6 persons	R 260.00	R 263.16	3.00%	R 175.44	R 184.21	4.76%	
• Caravan Site Backpacker per person per night Out of Season	R 80.00	R 87.72	9.65%	R 60.00	R 62.33	3.88%	
• Administrative fee with cancellation (Only payable if re-let)	R 30.00	R 30.00	50% of Reservation Amount + VAT	R 30.00	R 30.00	50% of Reservation Amount + VAT	
• Cancellation fee per occasion (Only payable if not re-let)	R 290.00	R 290.00	50% of Reservation Amount + VAT	R 290.00	R 290.00	50% of Reservation Amount + VAT	
• Access card deposit per card (Maximum 2) (No VAT payable)	R 50.00	R 50.00		R 50.00	R 50.00		

DAY VISITORS:

• Day visitors per site per person per day camping site (08:00 tot 17:00)	R 15.00	R 17.54	16.67%	R 13.16	R 15.00	13.67%	
• Vehicle per day (08:00 to 17:00) Excluding in Season	R 30.00	R 30.00	0.00%	R 26.32	R 30.00	12.84%	
• Mini Bus per day (08:00 to 17:00) Excluding in Season	R 40.00	R 40.00	0.00%	R 35.09	R 40.00	12.84%	
• Bus per day (08:00 to 17:00) Excluding in Season	R 100.00	R 87.72	-12.28%	R 87.72	R 100.00	12.28%	
• Bus passengers per person per day (08:00 to 17:00) Excluding in Season	R 15.00	R 17.54	16.67%	R 13.16	R 15.00	13.67%	
• Children 5 years and younger	FREE	FREE		FREE	FREE		

PARKING - PARKING AREA:

• Parking per vehicle/boat per day Parking area (in Season)	R 30.00	R 26.32	-12.28%	R 26.32	R 30.00	12.28%	
• Extra vehicles per site per person per day caravan sites and bungalows	R 50.00	R 43.86	-12.28%	R 43.86	R 50.00	12.28%	
• Extra vehicles per vehicle per day bungalows/caravan sites/semi-permanent sites	R 30.00	R 26.32	-12.28%	R 26.32	R 30.00	12.28%	

HALL:

• Hall hire per occasion per day	R 500.00	R 526.32	5.27%	R 438.60	R 500.00	13.67%	
• Breakage Deposit	R 200.00	R 200.00	0.00%	R 200.00	R 200.00	0.00%	
• Administrative fee with cancellation (Only payable when Hall is re-letted)	R 80.00	R 87.72	9.65%	R 70.18	R 80.00	12.84%	
• Cancellation fee per occasion (Only payable when Hall is not re-letted)	R 290.00	R 290.00	50% of Reservation Amount + VAT	R 290.00	R 290.00	50% of Reservation Amount + VAT	

BEDDING:

• Rental of bedding per unit per occasion	R 50.00	R 53.00	6.00%	R 50.00	R 53.00	6.00%	
• Rental per month (Excluding basic tariffs)	R 2,000.00	R 2,200.00	10.00%	R 2,000.00	R 2,200.00	10.00%	
• Water - Basic per month	R 160.00	R 149.12	-6.81%	R 140.35	R 160.00	13.27%	
• Sewerage - Basic per month	R 280.00	R 263.16	-6.00%	R 245.61	R 280.00	12.28%	
• Refuse removal - Basics per month	R 180.00	R 175.44	-2.50%	R 157.89	R 180.00	11.11%	
• Electricity Unit Tariff	R 1.40	R 1.49	6.43%	R 1.40	R 1.49	6.43%	
• Electricity Availability Rate per month	R 180.00	R 166.67	-7.22%	R 157.89	R 180.00	12.28%	
• Water Per kilo litre	R 5.00	R 4.65	-7.00%	R 4.39	R 5.00	12.79%	
• Water Deposit Service Connection Fee (Commercial Users)***NO VAT***	R 620.00	R 650.00	4.84%	R 620.00	R 650.00	4.84%	
• Service deposit	R 1,000.00	R 1,000.00	0.00%	R 1,000.00	R 1,000.00	0.00%	
• Water service connection fee (commercial users) Per connection	R 135.00	R 118.42	-12.28%	R 118.42	R 135.00	12.28%	
• Water reconnection fee for defaulters per connection	R 150.00	R 135.00	-10.00%	R 135.00	R 150.00	10.00%	

SEMI-PERMANENT PLOTS: (INCLUDING BASIC SERVICE CHARGES)

• Plots 150 m ² Per year	R 10,400.00	R 9,666.67	-7.06%	R 9,122.81	R 10,400.00	12.84%	
• Plots 151m ² to 200 m ² Per year	R 11,600.00	R 10,780.70	-7.06%	R 10,175.44	R 11,600.00	12.84%	
• Plots 201m ² to 300 m ² Per year	R 12,800.00	R 11,894.74	-7.06%	R 11,228.07	R 12,800.00	12.84%	
• Plots 301m ² to 350 m ² Per year	R 14,000.00	R 13,008.77	-7.06%	R 12,280.70	R 14,000.00	12.84%	
• Plots 351m ² and higher : Per year	R 15,350.00	R 14,263.16	-7.06%	R 13,464.91	R 15,350.00	12.84%	
• Sub-Letting SEMI-PERMANENT LESSEES:							
• Sub-Letting per person semi-permanent dwelling per day	R 15.00	R 13.16	-12.28%	R 13.16	R 15.00	12.28%	
• Sub-Letting per vehicle semi-permanent dwelling per day	R 30.00	R 26.32	-12.28%	R 26.32	R 30.00	12.28%	

BASIC SERVICES SEMI-PERMANENT LESSEES:

• Blocked sewerage and water supply repair work (non commercial) per occasion	R 285.00	R 263.16	-7.64%	R 250.00	R 285.00	12.28%	
• Sewerage connection with network (Once off connection fee)	R 4,000.00	R 3,719.30	-7.02%	R 3,508.77	R 4,000.00	12.28%	
• Reduced tariff for Groups, Pensioners and Contractors (Excluding 15 December to 15 January of the next year and Easter Weekend):							
• Groups of 20 to 50 persons : 15% discount on the applicable tariff							
• Groups of 51 to 100 persons : 20% discount on the applicable tariff							
• Groups of 101 to 200 persons : 25% discount on the applicable tariff							
• Groups more than 200 persons : 30% discount on the applicable tariff							
• Pensioners : 15% discount on the applicable tariff							

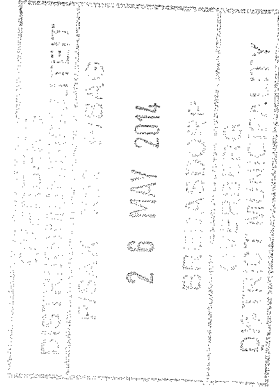
Contractors : 15% discount on bungalow tariff for periods longer than one month

26 MAY 2014

BERG MUNICIPAL

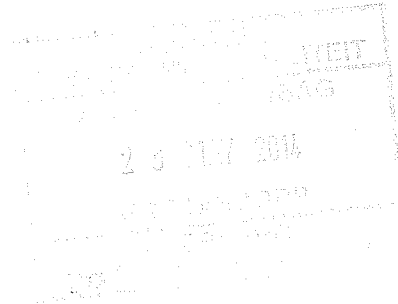
DIE DAM TARIFF STRUCTURE 2014/2015

	• In season:				• Out of season:				
	Approved Tariffs		Proposed Tariffs		Approved Tariffs		Proposed Tariffs		
	2013/2014	2014/2015	2013/2014	2014/2015	Week 2013/2014	Week 2014/2015	Week 2013/2014	Week 2014/2015	
	Excluding VAT	Including VAT	Excluding VAT	Including VAT	Excluding VAT	Including VAT	Excluding VAT	Including VAT	
BUNGALOWS:									
• Bungalows per night	R 482.46	R 550.00	R 517.54	R 590.00	R 475.00	R 429.82	R 307.02	R 350.00	R 333.33
• Breakfast deposit	R 70.18	R 80.00	R 87.72	R 100.00	R 70.18	R 87.72	R 70.18	R 80.00	R 87.72
• Administrative fee with cancellation (Only payable if bungalow is re-let)	R 254.39	R 290.00	R 254.39	R 290.00	R 254.39	R 290.00	R 254.39	R 290.00	R 254.39
• Cancellation fee per occasion (Only payable if bungalow is not re-let)									
• Access card deposit per card (maximum 2 cards per plot)									
CARAVAN/TEENT SITES:									
• Site with electricity per night	R 238.84	R 270.00	R 245.61	R 290.00	R 175.00	R 162.28	R 153.51	R 175.00	R 166.67
• Site without electricity per night	R 184.21	R 210.00	R 201.75	R 230.00	R 210.00	R 201.75	R 137.98	R 165.00	R 153.51
• Administrative fee with cancellation (Only payable if site is re-let)	R 70.18	R 80.00	R 87.72	R 100.00	R 70.18	R 87.72	R 70.18	R 80.00	R 87.72
• Cancellation fee per occasion (Only payable if site is not re-let)									
• Access card deposit per card (maximum 2 cards per plot)									
ADDITIONAL VISITORS/VEHICLES:									
• Day visitors per person per site (08:00 - 17:00)	R 13.16	R 15.00	R 17.54	R 20.00	R 15.00	R 17.54	R 13.16	R 15.00	R 17.54
• Extra person per night	R 13.16	R 15.00	R 17.54	R 20.00	R 15.00	R 17.54	R 13.16	R 15.00	R 17.54
• Extra vehicle per vehicle per day	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 30.00
• Mini Bus per day (08:00 tot 17:00) (excluding in-season)	R 35.09	R 40.00	R 35.09	R 40.00	R 40.00	R 35.09	R 35.09	R 40.00	R 40.00
• Bus per day (08:00 tot 17:00) (excluding in-season)	R 70.18	R 80.00	R 87.72	R 100.00	R 70.18	R 87.72	R 70.18	R 80.00	R 87.72
• Bus passenger per person per day (08:00 tot 17:00) (excluding in-season)	R 13.16	R 15.00	R 17.54	R 20.00	R 15.00	R 17.54	R 13.16	R 15.00	R 17.54
• Children 5 years and younger									
SEMI-PERMANENT PLOTS (INCLUDING BASIC SERVICE CHARGES):									
• Plot tariff per year	R 9 122.81	R 10 400.00	R 9 649.12	R 11 000.00	R 9 122.81	R 9 649.12	R 9 122.81	R 10 400.00	R 9 649.12
• Plettenberg plot tariff per year	R 11 052.63	R 12 600.00	R 11 666.67	R 13 300.00	R 11 052.63	R 11 666.67	R 11 052.63	R 12 600.00	R 11 666.67
ELECTRICITY:									
• Electricity tariff per unit	R 1.46	R 1.67	R 1.67	R 1.90	R 1.46	R 1.67	R 1.46	R 1.67	R 1.67
• Electricity Availability Tariff per month (semi-permanent plots)	R 157.89	R 180.00	R 171.05	R 195.00	R 157.89	R 171.05	R 157.89	R 180.00	R 171.05
SUB-LETTING SEMI-PERMANENT LESSEES:									
• Sub-letting per person semi-permanent dwelling per day	R 13.16	R 15.00	R 17.54	R 20.00	R 13.16	R 17.54	R 13.16	R 15.00	R 17.54
• Sub-letting per vehicle semi-permanent dwelling per day	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 30.00
Reduced tariff for Groups, Pensioners and Contractors (Excluding 15 December to 15 January of the next year and Easter Weekend):									
Groups of 20 to 50 persons : 15% discount on the applicable tariff									
Groups of 51 to 100 persons : 20% discount on the applicable tariff									
Groups of 101 to 200 persons : 25% discount on the applicable tariff									
Groups more than 200 persons : 30% discount on the applicable tariff									
Pensioners : 15% discount on the applicable tariff									



201

APPENDIX C – SUPPORTING SCHEDULES



DC3 Overberg - Contact Information

A. GENERAL INFORMATION

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

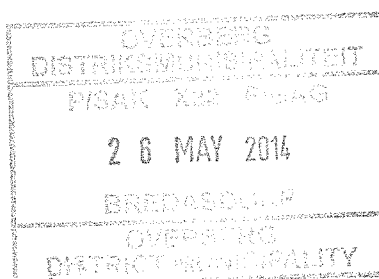
4 1 Grade in terms of the Remuneration of Public Office Bearers Act.

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	cengelbercht@odm.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	LM de Bruijn	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6916	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	ldebruyjn@odm.org.za	E-mail address	cengelbercht@odm.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	J du T Laubser	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	083 226 1735	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	dlaubser@odm.org.za	E-mail address	cengelbercht@odm.org.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	DP Beretti	Name	M Maritz
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	084 611 2424	Cell number	083 609 1806
Fax number	028 425 1014	Fax number	028 425 1014
E-mail address	mm@odm.org.za	E-mail address	mmaritz@odm.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	JCP Tesselaar	Name	
Telephone number	028 425 1157	Telephone number	
Cell number	084 573 7887	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	JCP Tesselaar		
Telephone number	028 425 1157		
Cell number	084 573 7887		
Fax number	028 425 1014		
E-mail address	jtesselaar@odm.org.za		



2014

DC3 Overberg - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	4 510	2 172	621	510	651	651	-	648	680	712
Investment revenue	523	338	485	500	1 300	1 300	-	500	500	500
Transfers recognised - operational	78 290	81 540	88 328	86 776	106 146	106 146	-	95 423	103 333	107 399
Other own revenue	17 035	15 820	20 142	15 866	15 630	15 630	-	17 350	17 345	20 446
Total Revenue (excluding capital transfers and contributions)	100 358	99 869	109 576	103 652	123 727	123 727	-	113 921	121 858	129 057
Employee costs	52 207	50 870	52 276	54 957	56 756	56 756	-	63 417	68 263	73 848
Remuneration of councillors	3 754	4 205	3 979	4 740	4 862	4 862	-	5 036	5 313	5 605
Depreciation & asset impairment	2 690	5 033	2 447	2 558	2 067	2 067	-	1 997	1 964	1 682
Finance charges	1 620	1 131	1 392	1 274	846	846	-	141	88	115
Materials and bulk purchases	15 908	15 866	20 041	16 059	33 640	33 640	-	18 145	19 046	19 956
Transfers and grants	311	12	-	-	-	-	-	-	-	-
Other expenditure	39 524	30 008	27 481	27 933	28 999	28 999	-	28 231	29 868	30 855
Total Expenditure	116 014	107 126	107 616	107 521	127 170	127 170	-	116 966	124 541	132 061
Surplus/(Deficit)	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Capital expenditure & funds sources										
Capital expenditure	520	328	1 445	17 692	3 226	3 226	-	767	1 710	2 190
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	15 300	-	-	-	-	-	-
Internally generated funds	520	328	1 445	2 392	3 226	3 226	-	767	1 710	2 190
Total sources of capital funds	520	328	1 445	17 692	3 226	3 226	-	767	1 710	2 190
Financial position										
Total current assets	4 547	5 710	17 208	5 650	8 686	8 686	-	9 025	9 694	9 916
Total non current assets	50 153	44 837	42 215	51 373	43 909	43 909	-	42 679	42 044	42 552
Total current liabilities	18 221	16 013	20 417	13 373	11 292	11 292	-	10 858	10 114	10 097
Total non current liabilities	52 498	57 810	60 322	76 197	66 063	66 063	-	69 032	72 493	76 243
Community wealth/Equity	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)	-	(28 186)	(30 869)	(33 873)
Cash flows										
Net cash from (used) operating	(52)	(1 517)	14 484	2 438	(6 925)	(6 925)	-	1 042	2 810	415
Net cash from (used) investing	(520)	(328)	617	(15 913)	(1 422)	(1 422)	-	83	(1 710)	-
Net cash from (used) financing	(2 899)	(1 553)	(646)	13 506	(871)	(871)	-	(786)	(431)	(193)
Cash/cash equivalents at the year end	1 430	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499
Cash backing/surplus reconciliation										
Cash and investments available	1 658	(1 638)	12 487	1 584	3 270	3 270	-	3 609	4 277	4 499
Application of cash and investments	7 606	(550)	8 676	(747)	706	706	-	246	121	121
Balance - surplus (shortfall)	(5 948)	(1 088)	3 812	2 331	2 564	2 564	-	3 363	4 156	4 378
Asset management										
Asset register summary (WDV)	48 114	42 795	40 570	49 776	42 322	42 322	41 092	41 092	40 457	40 965
Depreciation & asset impairment	2 690	5 033	2 447	2 558	2 067	2 067	1 997	1 997	1 964	1 682
Renewal of Existing Assets	-	-	-	1 650	1 500	1 500	1 500	285	1 275	1 610
Repairs and Maintenance	15 908	15 866	20 041	16 059	33 640	33 640	18 145	18 145	19 046	19 956
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

OVERBERG
 DISTRICT MUNICIPALITY
 PO Box 101, PBAG
 2188
 28 MAY 2014
 ZODDASDORP

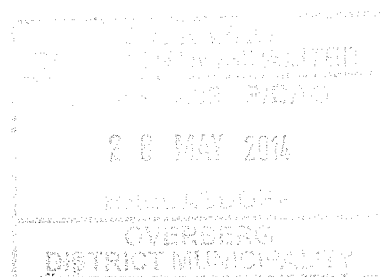
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DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard	1									
Governance and administration		49 741	51 154	55 987	56 129	57 507	57 507	60 854	65 908	69 867
Executive and council		2 176	1 262	4 491	3 959	4 489	4 489	5 723	5 144	5 455
Budget and treasury office		45 753	48 208	51 480	52 170	53 001	53 001	55 114	60 745	64 392
Corporate services		1 812	1 684	15	-	16	16	18	19	21
Community and public safety		12 048	11 189	12 130	12 130	11 588	11 588	12 124	12 734	13 373
Community and social services		478	6	-	-	-	-	-	-	-
Sport and recreation		10 885	11 032	11 905	11 905	11 384	11 384	11 913	12 508	13 131
Public safety		567	52	123	94	88	88	86	92	98
Housing		-	-	-	-	-	-	-	-	-
Health		118	99	103	131	116	116	125	134	144
Economic and environmental services		34 391	35 735	41 443	35 385	54 625	54 625	40 943	43 215	45 817
Planning and development		97	-	-	-	-	-	-	-	-
Road transport		34 256	35 696	41 364	35 265	54 604	54 604	40 921	43 191	45 791
Environmental protection		38	40	79	120	21	21	22	24	26
Trading services		4 177	1 790	16	8	8	8	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 177	1 790	16	8	8	8	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	100 358	99 869	109 576	103 652	123 727	123 727	113 921	121 858	129 057
Expenditure - Standard										
Governance and administration		41 257	29 774	27 543	30 675	31 305	31 305	32 878	35 411	37 394
Executive and council		13 685	9 559	7 958	9 596	9 432	9 432	10 398	11 010	11 638
Budget and treasury office		20 694	14 449	12 519	13 380	14 336	14 336	13 942	15 275	16 038
Corporate services		6 878	5 766	7 065	7 699	7 537	7 537	8 538	9 126	9 718
Community and public safety		26 349	27 775	24 963	26 538	26 883	26 883	28 840	30 836	32 589
Community and social services		1 331	567	-	-	-	-	-	-	-
Sport and recreation		11 676	12 148	10 189	10 099	10 469	10 469	10 693	11 357	11 718
Public safety		13 240	14 961	14 671	16 308	16 298	16 298	18 022	19 346	20 727
Housing		-	-	-	-	-	-	-	-	-
Health		102	99	103	131	116	116	125	134	144
Economic and environmental services		45 046	47 110	53 213	48 161	67 361	67 361	54 999	58 045	61 830
Planning and development		2 375	2 282	1 148	1 303	1 104	1 104	1 254	1 349	1 451
Road transport		34 256	35 696	41 364	35 265	54 604	54 604	40 921	43 191	45 791
Environmental protection		8 415	9 132	10 702	11 593	11 653	11 653	12 824	13 505	14 588
Trading services		3 362	2 467	1 897	2 147	1 622	1 622	248	249	248
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 362	2 467	1 897	2 147	1 622	1 622	248	249	248
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	116 014	107 126	107 616	107 521	127 170	127 170	116 966	124 541	132 061
Surplus/(Deficit) for the year		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	(3 045)	(2 684)	(3 004)

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 Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification



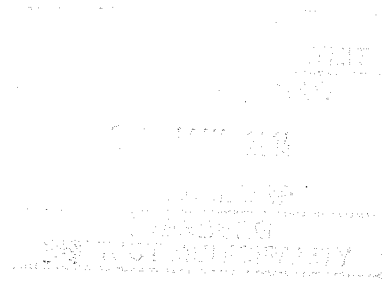
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DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	2 211	1 262	4 491	3 959	4 489	4 489	5 723	5 144	5 455
Vote 2 - MANAGEMENT SERVICES		47 746	49 991	51 598	52 302	53 133	53 133	55 256	60 899	64 556
Vote 3 - COMMUNITY AND TECHNICAL SERVICES		50 401	48 616	53 487	47 392	66 104	66 104	52 942	55 815	59 046
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	100 358	99 869	109 576	103 652	123 727	123 727	113 921	121 858	129 057
Expenditure by Vote to be appropriated										
Vote 1 - MUNICIPAL MANAGER	1	12 855	8 487	8 491	10 494	10 515	10 515	12 042	12 791	13 559
Vote 2 - MANAGEMENT SERVICES		30 702	23 499	20 262	21 572	21 976	21 976	22 180	24 064	25 388
Vote 3 - COMMUNITY AND TECHNICAL SERVICES		72 456	75 140	78 864	75 456	94 680	94 680	82 745	87 687	93 115
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	116 014	107 126	107 616	107 521	127 170	127 170	116 966	124 541	132 061
Surplus/(Deficit) for the year	2	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	(3 045)	(2 684)	(3 004)

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



 DEPARTMENT OF ECONOMIC DEVELOPMENT AND ENVIRONMENTAL AFFAIRS
 REPUBLIC OF SOUTH AFRICA

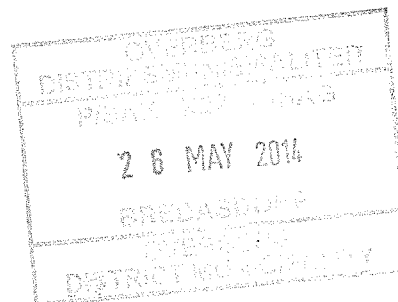
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DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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	4 169	1 787	-	-	-	-	-	-	-	-
Service charges - other		340	385	621	510	651	651	-	680	680	712
Rental of facilities and equipment		10 492	10 516	11 145	11 285	10 644	10 644	-	11 162	11 719	12 303
Interest earned - external investments		523	338	485	500	1 300	1 300	-	500	500	500
Interest earned - outstanding debtors		2	3	4	4	4	4	-	4	4	4
Dividends received		2	3	-	-	-	-	-	-	-	-
Fines		1	-	-	-	-	-	-	-	-	-
Licences and permits		9	10	45	60	45	45	-	49	53	56
Agency services		3 727	2 986	3 873	3 959	4 489	4 489	-	4 873	5 144	5 455
Transfers recognised - operational		78 290	81 540	88 328	86 776	106 146	106 146	-	95 423	103 333	107 399
Other revenue	2	2 802	2 302	4 459	558	448	448	-	412	424	438
Gains on disposal of PPE		-	-	616	-	-	-	-	850	-	2 190
Total Revenue (excluding capital transfers and contributions)		100 358	99 869	109 576	103 652	123 727	123 727	-	113 921	121 858	129 057
Expenditure By Type											
Employee related costs	2	52 207	50 870	52 276	54 957	56 756	56 756	-	63 417	68 263	73 848
Remuneration of councillors		3 754	4 205	3 979	4 740	4 862	4 862	-	5 036	5 313	5 605
Debt impairment	3	3 302	653	-	300	-	-	-	-	0	-
Depreciation & asset impairment	2	2 690	5 033	2 447	2 558	2 067	2 067	-	1 997	1 964	1 682
Finance charges		1 620	1 131	1 392	1 274	846	846	-	141	88	115
Bulk purchases	2	-	-	-	-	-	-	-	-	0	-
Other materials	8	15 908	15 866	20 041	16 059	33 640	33 640	-	18 145	19 046	19 956
Contracted services		1 463	774	256	400	140	140	-	-	0	-
Transfers and grants		311	12	-	-	-	-	-	-	0	-
Other expenditure	4, 5	34 759	28 582	26 584	27 233	28 859	28 859	-	28 231	29 868	30 855
Loss on disposal of PPE		-	-	641	-	-	-	-	-	-	-
Total Expenditure		116 014	107 126	107 616	107 521	127 170	127 170	-	116 966	124 541	132 061
Surplus/(Deficit)											
Transfers recognised - capital		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Taxation											
Surplus/(Deficit) after taxation		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)

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



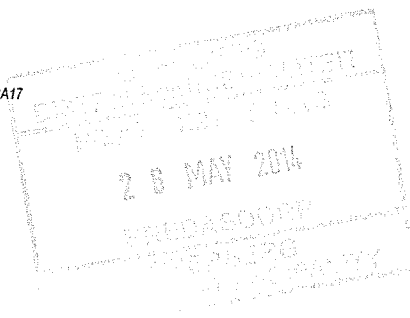
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DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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]		--	--	--	--	--	--	--	--	--	--
Capital multi-year expenditure sub-total	7	--	--	--	--	--	--	--	--	--	--
Single-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		--	--	1	150	37	37	--	20	--	--
Vote 2 - MANAGEMENT SERVICES		246	76	404	2 103	807	807	--	150	150	1 145
Vote 3 - COMMUNITY AND TECHNICAL SERVICES		273	252	1 040	15 440	2 382	2 382	--	597	1 560	1 045
Vote 4 - [NAME OF VOTE 4]		--	--	--	--	--	--	--	--	--	--
Vote 5 - [NAME OF VOTE 5]		--	--	--	--	--	--	--	--	--	--
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--	--
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total		520	328	1 445	17 692	3 226	3 226	--	767	1 710	2 190
Total Capital Expenditure - Vote		520	328	1 445	17 692	3 226	3 226	--	767	1 710	2 190
Capital Expenditure - Standard											
Governance and administration		246	76	399	1 968	844	844	--	170	150	1 130
Executive and council		--	--	1	150	37	37	--	20	--	--
Budget and treasury office		136	9	137	255	205	205	--	115	115	1 115
Corporate services		111	67	260	1 563	602	602	--	35	35	15
Community and public safety		220	240	872	2 105	1 795	1 795	--	560	1 550	1 035
Community and social services		--	--	--	--	--	--	--	--	--	--
Sport and recreation		122	60	354	455	272	272	--	60	100	435
Public safety		98	181	517	1 650	1 523	1 523	--	500	1 450	600
Housing		--	--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--	--
Economic and environmental services		42	2	175	1 117	584	584	--	37	10	25
Planning and development		--	--	7	285	--	--	--	--	--	15
Road transport		--	--	--	225	119	119	--	--	--	--
Environmental protection		42	2	168	607	465	465	--	37	10	10
Trading services		11	10	--	12 503	2	2	--	--	--	--
Electricity		--	--	--	--	--	--	--	--	--	--
Water		--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--
Waste management		11	10	--	12 503	2	2	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Standard	3	520	328	1 445	17 692	3 226	3 226	--	767	1 710	2 190
Funded by:											
National Government		--	--	--	--	--	--	--	--	--	--
Provincial Government		--	--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--	--
Other transfers and grants		--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital	4	--	--	--	--	--	--	--	--	--	--
Public contributions & donations	5	--	--	--	--	--	--	--	--	--	--
Borrowing	6	--	--	--	15 300	--	--	--	--	--	--
Internally generated funds		520	328	1 445	2 392	3 226	3 226	--	767	1 710	2 190
Total Capital Funding	7	520	328	1 445	17 692	3 226	3 226	--	767	1 710	2 190

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



AK

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		1 430	4	12 487	1 584	3 270	3 270		3 609	4 277	4 499
Call investment deposits	1	-	137	-	-	-	-	-	-	-	-
Consumer debtors	1	1 763	2 316	79	2 346	440	440	-	440	440	440
Other debtors		493	2 255	3 717	581	2 008	2 008		2 008	2 008	2 008
Current portion of long-term receivables		-	-	-	-	-	-		-	-	-
Inventory	2	861	998	925	1 139	2 968	2 968		2 968	2 968	2 968
Total current assets		4 547	5 710	17 208	5 650	8 686	8 686	-	9 025	9 694	9 916
Non current assets											
Long-term receivables											
Investments		228	331	-							
Investment property											
Investment in Associate											
Property, plant and equipment	3	47 725	42 451	40 227	49 527	41 944	41 944	-	40 785	40 221	40 776
Agricultural											
Biological											
Intangible		389	344	343	249	377	377		307	236	188
Other non-current assets		1 810	1 711	1 644	1 597	1 587	1 587		1 587	1 587	1 587
Total non current assets		50 153	44 837	42 215	51 373	43 909	43 909	-	42 679	42 044	42 552
TOTAL ASSETS		54 699	50 546	59 423	57 023	52 595	52 595	-	51 704	51 738	52 467
LIABILITIES											
Current liabilities											
Bank overdraft	1		2 109								
Borrowing	4	1 550	1 430	891	3 808	786	786	-	812	193	176
Consumer deposits		23	20	18	20	18	18		18	18	18
Trade and other payables	4	9 668	5 616	12 173	2 340	3 153	3 153	-	2 693	2 568	2 568
Provisions		6 980	6 837	7 335	7 204	7 335	7 335		7 335	7 335	7 335
Total current liabilities		18 221	16 013	20 417	13 373	11 292	11 292	-	10 858	10 114	10 097
Non current liabilities											
Borrowing		3 411	1 980	1 876	12 483	1 097	1 097	-	666	473	297
Provisions		49 087	55 830	58 446	63 714	64 966	64 966	-	68 366	72 020	75 946
Total non current liabilities		52 498	57 810	60 322	76 197	66 063	66 063	-	69 032	72 493	76 243
TOTAL LIABILITIES		70 719	73 823	80 739	89 569	77 354	77 354	-	79 890	82 607	86 341
NET ASSETS	5	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)	-	(28 186)	(30 869)	(33 873)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)		(28 186)	(30 869)	(33 873)
Reserves	4	-	-	-	-	-	-		-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)	-	(28 186)	(30 869)	(33 873)

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

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND HOUSING
 WESTERN CAPE
 29 JAN 2016

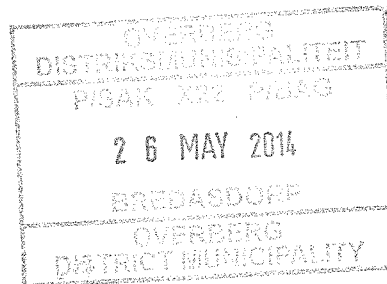
AT

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		19 692	17 771	18 556	17 272	16 277	16 277		17 144	18 020	18 964
Government - operating	1	77 594	79 931	97 398	90 239	97 049	97 049		94 963	103 208	107 399
Government - capital	1	-	-	-	-	-	-		-	-	-
Interest		525	341	489	504	1 304	1 304		504	504	504
Dividends		2	3	-							
Payments											
Suppliers and employees		(96 718)	(99 059)	(101 652)	(104 314)	(121 321)	(121 321)		(111 429)	(118 835)	(126 337)
Finance charges		(838)	(492)	(306)	(1 263)	(233)	(233)		(141)	(88)	(115)
Transfers and Grants	1	(311)	(12)								
NET CASH FROM/(USED) OPERATING ACTIVITIES		(52)	(1 517)	14 484	2 438	(6 925)	(6 925)	-	1 042	2 810	415
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					1 779	1 289	1 289		850	-	2 190
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(520)	(328)	617	(17 692)	(2 710)	(2 710)		(767)	(1 710)	(2 190)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(520)	(328)	617	(15 913)	(1 422)	(1 422)	-	83	(1 710)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing					15 300						
Increase (decrease) in consumer deposits		8	(2)	(2)							
Payments											
Repayment of borrowing		(2 907)	(1 550)	(643)	(1 794)	(871)	(871)		(786)	(431)	(193)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 899)	(1 553)	(646)	13 506	(871)	(871)	-	(786)	(431)	(193)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 471)	(3 398)	14 456	31	(9 218)	(9 218)	-	339	669	222
Cash/cash equivalents at the year begin:	2	4 901	1 430	(1 968)	1 554	12 487	12 487	12 487	3 270	3 609	4 277
Cash/cash equivalents at the year end:	2	1 430	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499

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



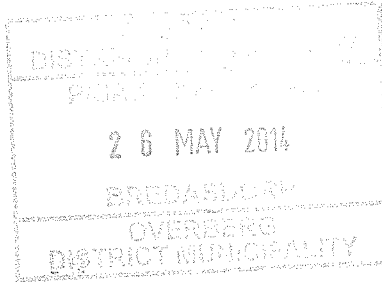
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DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	1 430	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499
Other current investments > 90 days		(0)	0	0	0	-	-	(12 487)	-	-	-
Non current assets - Investments	1	228	331	-	-	-	-	-	-	-	-
Cash and investments available:		1 658	(1 638)	12 487	1 584	3 270	3 270	-	3 609	4 277	4 499
Application of cash and investments											
Unspent conditional transfers		3 620	2 112	10 951	776	2 054	2 054	-	1 594	1 469	1 469
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	3 986	(2 662)	(2 276)	(1 522)	(1 348)	(1 348)	-	(1 348)	(1 348)	(1 348)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		7 606	(550)	8 676	(747)	706	706	-	246	121	121
Surplus(shortfall)		(5 948)	(1 088)	3 812	2 331	2 564	2 564	-	3 363	4 156	4 378

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



ASD

DC3 Overberg - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	520	328	1 445	16 042	1 726	1 726	482	435	580
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		8	7	-	12 500	-	-	-	-	-
Infrastructure		8	7	-	12 500	-	-	-	-	-
Community		-	-	34	20	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	408	305	1 351	3 522	1 671	1 671	482	435	580
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		103	17	61	-	55	55	-	-	-
Total Renewal of Existing Assets	2	-	-	-	1 650	1 500	1 500	285	1 275	1 610
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	50
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	50	100	100	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	50	100	100	-	-	50
Community		-	-	-	100	50	50	35	75	60
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	1 500	1 350	1 350	250	1 200	1 500
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	50
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	50	100	100	-	-	-
Infrastructure - Other		8	7	-	12 500	-	-	-	-	-
Infrastructure		8	7	-	12 500	100	100	-	-	50
Community		-	-	34	120	50	50	35	75	60
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	408	305	1 351	5 022	3 021	3 021	732	1 635	2 080
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		103	17	61	-	55	55	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	520	328	1 445	17 692	3 226	3 226	767	1 710	2 190
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	1 367	1 183	1 011	766	876	876	718	559	401
Infrastructure - Electricity		455	318	298	122	118	118	89	59	29
Infrastructure - Water		4 346	4 173	3 997	1 521	1 483	1 483	1 303	1 121	940
Infrastructure - Sanitation		3 941	3 782	3 624	6 091	6 534	6 534	6 375	6 216	6 057
Infrastructure - Other		5 857	5 571	5 285	17 239	5 269	5 269	5 023	4 775	4 529
Infrastructure		15 967	15 027	14 215	25 738	14 281	14 281	13 507	12 731	11 957
Community		1 326	1 309	1 326	1 486	1 316	1 316	1 293	1 311	1 313
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		30 432	26 115	24 886	22 302	26 347	26 347	25 985	26 180	27 507
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		389	344	343	249	377	377	307	236	188
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	48 114	42 795	40 570	49 776	42 322	42 322	41 092	40 457	40 965
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		2 690	5 033	2 447	2 558	2 067	2 067	1 997	1 964	1 682
Repairs and Maintenance by Asset Class	3	15 908	15 866	20 041	16 059	33 640	33 640	18 145	19 046	19 956
Infrastructure - Road transport		10 701	10 305	15 962	10 402	29 390	29 390	13 646	14 330	15 037
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		9	1	-	5	5	5	-	-	-
Infrastructure		10 710	10 306	15 962	10 407	29 395	29 395	13 646	14 330	15 037
Community		431	312	246	285	346	346	337	358	398
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	4 767	5 248	3 833	5 367	3 898	3 898	4 162	4 358	4 520
TOTAL EXPENDITURE OTHER ITEMS		18 598	20 900	22 488	18 617	35 707	35 707	20 142	21 010	21 638
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	9.3%	46.5%	46.5%	37.2%	74.6%	73.5%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	64.5%	72.6%	72.6%	14.3%	64.9%	95.7%
R&M as a % of PPE		33.3%	37.4%	49.8%	32.4%	80.2%	80.2%	44.5%	47.4%	48.9%
Renewal and R&M as a % of PPE		33.0%	37.0%	49.0%	36.0%	83.0%	83.0%	45.0%	50.0%	53.0%

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

28 MAY 2014

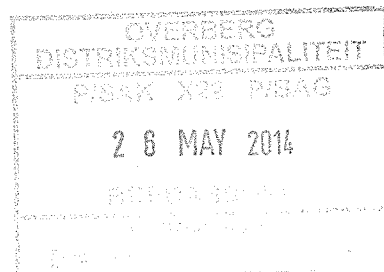
AD

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)	2									
Using public tap (at least min.service level)	4									
Other water supply (at least min.service level)										
<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										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. 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



21

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

Description	Ref	2010/11			Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	2010/11	2010/11	Original Budget	Adjusted Budget	Full Year Forecast	Pre-profit outcome	Budget Year 2014/15	Budget Year +1 2015/16
REVENUE ITEMS:										
Property Rates										
Total Property Rates	6	-	-	-	-	-	-	-	-	-
Less Revenue Forgone		-	-	-	-	-	-	-	-	-
Net Property Rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue										
Total Service charges - electricity revenue	6	-	-	-	-	-	-	-	-	-
Less Revenue Forgone		-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue										
Total Service charges - water revenue	6	-	-	-	-	-	-	-	-	-
Less Revenue Forgone		-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue										
Total Service charges - sanitation revenue	6	-	-	-	-	-	-	-	-	-
Less Revenue Forgone		-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue										
Total refuse removal revenue	6	-	-	-	-	-	-	-	-	-
Total landfill revenue		4 109	1 207	-	-	-	-	-	-	-
Less Revenue Forgone		-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		4 109	1 207	-	-	-	-	-	-	-
Other Revenue by source										
Use of other revenue by source		-	-	-	-	-	-	-	-	-
Other revenue	3	2 802	2 302	4 459	558	448	448	412	424	430
Total 'Other' Revenue	1	2 802	2 302	4 459	558	448	448	412	424	430
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	29 105	30 016	41 412	23 234	42 856	42 856	42 200	41 817	56 226
Pension and UIF Contributions		5 817	6 136	6 528	7 187	6 921	6 921	7 722	8 262	9 537
Medical Aid Contributions		2 132	2 218	2 472	2 897	2 713	2 713	2 657	2 265	3 578
Overseas		1 270	1 710	1 210	1 221	1 106	1 106	1 308	1 470	1 508
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 581	2 218	2 507	2 521	3 257	3 257	3 426	3 852	2 855
Colours Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		224	213	192	227	196	196	225	224	226
Other benefits and allowances		7 852	4 690	5 859	5 724	6 221	6 221	6 748	7 258	7 887
Payments to local council		611	441	415	683	606	606	787	645	912
Long service awards		510	564	662	711	691	691	702	704	819
Post retirement benefit obligations	4	1 752	4 722	4 676	5 227	5 451	5 451	5 657	6 111	6 802
Less: Employees costs capitalised to PPE	5	88 844	88 341	84 844	84 957	79 158	79 158	77 898	83 881	89 128
Less: Employees costs capitalised to PPE	5	15 437	13 800	12 502	13 402	13 402	13 402	14 412	14 543	16 825
Total Employee related costs	1	62 207	56 878	51 211	54 957	56 718	56 718	62 412	66 263	73 846
Contributions recognised - capital										
Less contributions by contract		-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	2	2 645	2 704	2 427	2 558	2 567	2 567	1 957	1 966	1 632
Lease amortisation		-	-	-	-	-	-	-	-	-
Goodwill impairment		41	2 229	10	-	1	1	-	-	-
Depreciation resulting from revocation of PPE	10	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	2 686	4 933	2 437	2 558	2 567	2 567	1 957	1 966	1 632
Bulk purchases										
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-
Total bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and grants										
Cash transfers and grants		211	12	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-
Total transfers and grants	1	211	12	-	-	-	-	-	-	-
Contracted services										
Waste Management		1 483	774	256	400	140	140	-	-	-
Admissions to organs of state:	sub-total	1 483	774	256	400	140	140	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total contracted services		1 483	774	256	400	140	140	-	-	-
Other Expenditure By Type										
Audit fees		1 072	1 779	1 712	1 920	2 100	2 100	2 260	2 445	2 640
Agency fees		-	-	-	-	-	-	-	-	-
Bank charges		16	54	44	15	55	55	88	72	75
Binder		403	335	344	308	305	305	418	420	451
Burning fuel		268	270	222	308	308	308	265	405	424
Cleaning materials		88	-	-	-	-	-	104	112	111
Equipment hire		567	1 056	1 051	1 000	1 114	1 114	79	20	20
Fuel/coal		5 615	7 227	8 129	7 080	7 695	7 695	8 206	8 429	9 858
Insurance		479	214	484	564	511	511	507	536	529
Legal fees		2 082	417	71	580	543	543	116	219	252
Membership fees		239	220	420	400	400	400	500	529	542
Municipal services		3 227	3 615	4 120	4 075	4 140	4 140	4 178	4 425	4 329
Oil		187	151	154	129	129	129	145	153	166
Printing and stationery		252	206	180	204	315	315	358	371	396
Professional fees		86	12	2 271	43	1 213	1 213	827	879	931
Safety clothes		236	232	303	282	296	296	325	351	365
Security services		223	3	4	6	6	6	6	7	7
Shelters & protection programmes		7	1	-	-	-	-	-	-	-
Standby charges		1 140	1 641	1 623	905	905	905	920	900	890
Telephone		1 545	1 558	1 451	1 500	1 622	1 622	1 638	1 766	1 828
Tourism projects		218	-	-	-	-	-	-	-	-
Training		218	77	161	413	638	638	406	401	421
Travel and subsistence		402	225	288	318	266	266	295	316	221
Tyres		1 505	1 118	829	1 044	1 246	1 246	1 267	1 372	1 429
Youth development		242	3	-	-	-	-	-	-	-
Operating Grant Expenditure		2 844	3 558	2 031	3 864	3 879	3 879	3 401	3 227	3 482
Fair Value Loss		-	72	15	-	-	-	-	-	-
Actual losses		6 213	3 453	1 541	1 230	2 240	2 240	-	-	-
Other		3 412	1 200	1 541	1 230	2 240	2 240	1 200	3 888	4 078
Projects own funding		454	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	1	34 758	28 887	34 544	27 237	28 898	28 898	28 221	29 883	31 835
By Expenditure Item										
Employee related costs		-	-	-	-	-	-	-	-	-
Other employee		15 908	15 866	20 041	18 508	22 640	22 640	18 145	19 046	19 958
Contracted Services		-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-
Total Repair and Maintenance Expenditure	8	15 908	15 866	20 041	18 508	22 640	22 640	18 145	19 046	19 958

AFSERSHO
 FRIEDRICH-DAWID-STRASSE 1
 7530 BIELEFELD
 26 MAY 2014
 AFERSHO
 FRIEDRICH-DAWID-STRASSE 1
 7530 BIELEFELD

Belegstuk
 1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
 2. Must reconcile to supporting documentation on shelf address
 3. Must other categories where revenue or expenditure is of a material nature (5% separate items only) 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 SA12, but excluding transfers and board member fees
 6. Include a note for each revenue item that is affected by 'Revenue Forgone'
 7. General consideration may have to be given to including 'projected' acting or 'joint venture' budgets where circumstances require this (include separately under relevant costs)

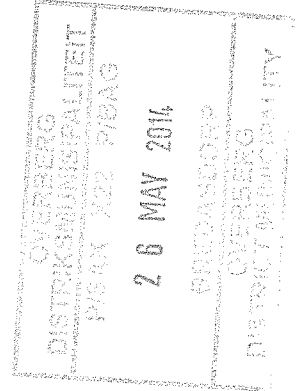
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DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	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]	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		-	-	-													-
Rental of facilities and equipment		-	18	-													648
Interest earned - external investments		-	500	-													11 162
Interest earned - outstanding debtors		-	-	4													500
Dividends received		-	-	-													4
Fines		-	-	-													-
Licences and permits		-	-	-													-
Agency services		4 873	-	-													49
Other revenue		-	52	-													4 873
Transfers recognised - operational		-	54 687	-													412
Gains on disposal of PPE		850	-	-													95 423
Total Revenue (excluding capital transfers and contributions)		5 723	55 256	52 942													113 921
Expenditure By Type																	
Employee related costs		4 472	14 073	44 872													63 417
Remuneration of councillors		5 036	-	-													5 036
Debt impairment		-	-	-													-
Depreciation & asset impairment		28	321	1 647													1 997
Finance charges		1	50	89													141
Bulk purchases		-	-	-													-
Other materials		-	233	17 912													18 145
Contracted services		-	-	-													-
Transfers and grants		-	-	-													-
Other expenditure		1 259	8 747	18 225													28 231
Loss on disposal of PPE		-	-	-													-
Total Expenditure		10 797	23 424	82 745													116 966
Surplus/(Deficit)		(5 074)	31 832	(29 803)													(3 045)
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(5 074)	31 832	(29 803)													(3 045)

References

1. Departmental columns to be based on municipal organisation structure

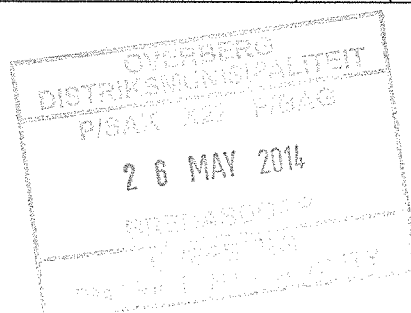


DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		-	137	-							
Other current investments > 90 days		-	-	-							
Total Call investment deposits	2	-	137	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		5 655	6 797	423	3 727	584	584	584	584	584	584
Less: Provision for debt impairment		(3 892)	(4 481)	(344)	(1 381)	(144)	(144)	(144)	(144)	(144)	(144)
Total Consumer debtors	2	1 763	2 316	79	2 346	440	440	-	440	440	440
Debt impairment provision											
Balance at the beginning of the year		590	3 892	4 481	1 081	344	344	144	144	144	144
Contributions to the provision		3 302	653	(3 127)	300						
Bad debts written off		-	(63)	(136)		(200)	(200)				
Balance at end of year		3 892	4 481	1 219	1 381	144	144	-	144	144	144
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		64 906	59 543	59 054	67 607	62 405	62 405		63 172	64 882	67 072
Leases recognised as PPE	3	4 056	3 883	3 541	7 623	1 337	1 337		1 337	1 337	1 337
Less: Accumulated depreciation		21 236	20 975	22 368	25 903	21 798	21 798		23 724	25 999	27 633
Total Property, plant and equipment (PPE)	2	47 725	42 451	40 227	49 527	41 944	41 944	-	40 785	40 221	40 776
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-		-	-	-
Current portion of long-term liabilities		1 550	1 430	891	3 808	786	786		812	193	176
Total Current liabilities - Borrowing		1 550	1 430	891	3 808	786	786	-	812	193	176
Trade and other payables											
Trade and other creditors		6 048	1 854	1 221	1 565	1 099	1 099		1 099	1 099	1 099
Unspent conditional transfers		3 620	2 112	10 951	776	2 054	2 054		1 594	1 469	1 469
VAT		-	1 650	-	-	-	-		-	-	-
Total Trade and other payables	2	9 668	5 616	12 173	2 340	3 153	3 153	-	2 693	2 568	2 568
Non current liabilities - Borrowing											
Borrowing	4	2 618	1 958	1 235	11 178	780	780		634	473	297
Finance leases (including PPP asset element)		793	22	641	1 305	317	317		32	-	-
Total Non current liabilities - Borrowing		3 411	1 980	1 876	12 483	1 097	1 097	-	666	473	297
Provisions - non-current											
Retirement benefits		40 113	45 670	47 522	51 865	52 765	52 765		55 276	57 926	60 721
List other major provision items		-	-	-	-	-	-		-	-	-
Refuse landfill site rehabilitation		6 008	6 644	7 211	7 894	7 824	7 824		7 824	7 824	7 824
Other		2 967	3 516	3 713	3 954	4 377	4 377		5 266	6 270	7 401
Total Provisions - non-current		49 087	55 830	58 446	63 714	64 966	64 966	-	68 366	72 020	75 946
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(6 142)	(16 020)	(23 276)	(28 677)	(21 317)	(21 317)		(24 760)	(28 186)	(30 869)
GRAP adjustments		5 020	-	-	-	-	-		-	-	-
Restated balance		(1 123)	(16 020)	(23 276)	(28 677)	(21 317)	(21 317)		(24 760)	(28 186)	(30 869)
Surplus/(Deficit)		(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)		(3 045)	(2 684)	(3 004)
Appropriations to Reserves		-	-	-	-	-	-		-	-	-
Transfers from Reserves		759	-	-	-	-	-		-	-	-
Depreciation offsets		-	-	-	-	-	-		-	-	-
Other adjustments		-	-	-	-	-	-		(381)	-	-
Accumulated Surplus/(Deficit)	1	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)	-	(28 186)	(30 869)	(33 873)
Reserves											
Housing Development Fund		-	-	-	-	-	-		-	-	-
Capital replacement		-	-	-	-	-	-		-	-	-
Self-insurance		-	-	-	-	-	-		-	-	-
Other reserves		-	-	-	-	-	-		-	-	-
Revaluation		-	-	-	-	-	-		-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(16 020)	(23 276)	(21 317)	(32 546)	(24 760)	(24 760)	-	(28 186)	(30 869)	(33 873)

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											



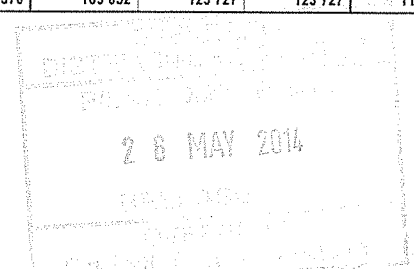
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DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		2 176	1 262	4 491	3 959	4 489	4 489	5 723	5 144	5 455	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water	B		34 256	35 696	41 364	35 265	54 604	54 604	40 921	43 191	45 791	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site	C		4 177	1 790	16	8	8	8	-	-	-	
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		38	40	79	120	21	21	22	24	26	
Social Development	To create a healthy and sustainable environment by improving social services	F		478	6	-	-	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community	G		10 885	11 032	11 905	11 905	11 384	11 384	11 913	12 508	13 131	
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		45 753	48 208	51 480	52 170	53 001	53 001	55 114	60 745	64 392	
	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		1 812	1 684	15	-	16	16	18	19	21	
Safety and Security	To create a safe and secure environment by providing traffic and related services	J		567	52	123	94	88	88	86	92	98	
Health	Promote and maintain a healthy municipal area	K		118	99	103	131	116	116	125	134	144	
Planning and development	Provide support to the other departments with regards to planning and development	L		97	-	-	-	-	-	-	-	-	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	100 358	99 869	109 576	103 652	123 727	123 727	113 921	121 858	129 057

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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		13 685	9 559	7 958	9 596	9 432	9 432	10 398	11 010	11 638	
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water	B		34 256	35 696	41 364	35 265	54 604	54 604	40 921	43 191	45 791	
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site	C		3 362	2 467	1 897	2 147	1 622	1 622	248	249	248	
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		8 415	9 132	10 702	11 593	11 653	11 653	12 824	13 505	14 588	
Social Development	To create a healthy and sustainable environment by improving social services	F		1 331	567	-	-	-	-	-	-	-	
	To create and maintain public areas and resorts for the benefit of the community	G		11 676	12 148	10 189	10 099	10 469	10 469	10 693	11 357	11 718	
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		20 694	14 449	12 519	13 380	14 336	14 336	13 942	15 275	16 038	
	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		6 878	5 766	7 065	7 699	7 537	7 537	8 538	9 126	9 718	
Safety and Security	To create a safe and secure environment by providing traffic and related services	J		13 240	14 961	14 671	16 308	16 298	16 298	18 022	19 346	20 727	
Health	Promote and maintain a healthy municipal area	K		102	99	103	131	116	116	125	134	144	
Planning and development	Provide support to the other departments with regards to planning and development	L		2 375	2 282	1 148	1 303	1 104	1 104	1 254	1 349	1 451	
Allocations to other priorities													
Total Expenditure				1	116 014	107 126	107 616	107 521	127 170	127 170	116 966	124 541	132 061

References

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

26 MAY 2014
 PREPARED BY:
 OVERBERG
 DISTRICT MUNICIPALITY
 RA

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

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Good Governance	To build an institution capable of effective delivery with sound administration and good governance practices	A		-	-	1	150	37	37	20	-	-
Sustainable Infrastructure Development	Provide Sustainable Infrastructure Development by improving and reconstructing access roads, other streets and storm water	B		-	-	-	225	119	119	-	-	-
Sustainable Basic Services	To provide high quality tip sites capable of accommodating the required level refuse dumped at the site	C		11	10	-	12 503	2	2	-	-	-
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		42	2	168	607	465	465	37	10	10
Social Development	To create a healthy and sustainable environment by improving social services	F		122	60	354	455	272	272	60	100	435
	To create and maintain public areas and resorts for the benefit of the community	G		136	9	137	255	205	205	115	115	1 115
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		111	67	260	1 563	602	602	35	35	15
	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		98	181	517	1 650	1 523	1 523	500	1 450	600
Safety and Security	To create a safe and secure environment by providing traffic and related services	J		-	-	-	-	-	-	-	-	-
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		-	-	7	285	-	-	-	-	15
Allocations to other priorities			3									
Total Capital Expenditure			1	520	328	1 445	17 692	3 226	3 226	767	1 710	2 190

References

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

OVERBERG DISTRICT MUNICIPALITY

 26 MAY 2014

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DC3 Overberg - Supporting Table SA7 Measurable performance objectives

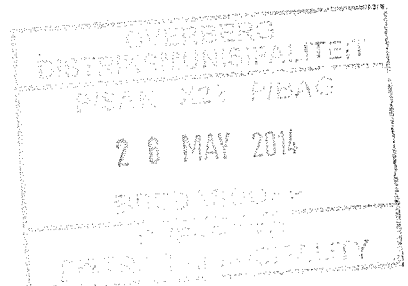
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Municipal Manager										
Council Expenditure										
Council meetings	No of meetings held			11	4	4	4	4	4	4
Section 60 committee meetings	No of meetings held				4	4	4	4	4	4
Strategic Session	No of strategic sessions			1	1	1	1	1	1	1
Conductors training initiatives	No of initiative							3		
Executive Services (Municipal Manager)										
Temporary Job Creation - EPWP - Work opportunities	No of work opportunities			155	145	145	145			
Filing of Director Community position	By June 2015							1		
Donations										
Management Support (Communication, Risk)										
Actual review of communication policy	Review of policy							1	1	1
Actual Review Communication Strategy	Review strategy				1	1	1	1	1	1
Actual Review Language Policy	Review Language policy				1	1	1	1	1	1
Report on communication activities	No of reports				2	2	2	2	2	2
Newsletter	No of newsletters				4	4	4	4	4	4
Audit										
Performance & Audit Committee meetings	No of meetings held			5	4	4	4	4	4	4
Develop RBAP	Number of RBAP plans			1	1	1	1	1	1	1
Asst Top Layer GOSP	Number of audits			4	4	4	4	4	4	4
Execution of audit project to RBAP	Number of projects executed			12	12	12	12	12	12	12
Management Services										
Record Management										
Human Resources										
EE Committee meetings	No of meetings			4	4	4	4	4	4	4
ELP meetings	No of meetings			11	12	12	12	12	12	12
OPS meetings	No of meetings			3	4	4	4	4	4	4
Training Committee meetings	No of meetings			4	4	4	4	4	4	4
Appoint EPWP for HR	No beneficiaries appointed				1	1	1	1		
Supply Chain Management										
Finance Inc. Exp & IT										
Performance Management										
Performance down to post level 13	By Oct 2014			Post level 8	Post level 13	Post level 13	Post level 13	100		
Administration										
Manage Personnel Telephone accounts	No of months managed				12	12	12	12	12	12
Coordinate Council meetings	No of meetings co-ordinate				4	4	4	4	4	4
MEBKO, Mayor & Council meetings	No of meetings held			22	20	20	20	24	24	24
Property Services										
Financial Administration										
ICPELED										
ICPELED Managers Forum	No of meetings			6	4	4	4	4	4	4
ICPELED EPWP Committee meetings	No of meetings				4	4	4	4	4	4
ICPELED EPWP POCLM Forum	No of meetings				4	4	4	4	4	4
ICPELED Review New Schedule	By August 2014			1	1	1	1	1	1	1
ICPELED Draft EPWP Review	By March 2015			1	1	1	1	1	1	1
ICPELED Final EPWP Review	By May 2015			1	1	1	1	1	1	1
Develop EPWP Tourism website	By June 2015			1	1	1	1	1	1	1
Report EPWP Data Capture	No of Data Captures							1		
Community Services										
Public Safety - Fire & Disaster Management										
Union Fire Working Group meetings	No of meetings			4	4	4	4	4	4	4
Disaster Management Advisory Forum meetings	No of meetings			3	4	4	4	4	4	4
Fire Incident Disaster Management Forum	By June 2015			1	1	1	1	1	1	1
ICPELED Disaster Management Framework	By June 2015			1	1	1	1	1	1	1
Quarterly Disaster Management programme/Initiative	No of programmes/Initiatives			5				4	4	4
Review Fire and Fire Station readiness Plan	By 1 December 2014							1		
Appoint EPWP beneficiaries for fire lighting	No beneficiaries appointed									
Environment Protection - Municipal Health										
Municipal Health by Law	Promulgated by Law							1		
Air Quality Control by Law	Promulgated by Law							1		
Community education project	No of projects				1	1	1	1	0	0
Training Staff	No of staff trained				17	16	16	17	0	0
Monitoring Domestic drinking water	No of samples			352	340	340	340	360	360	360
Monitoring of food	No of samples			309	250	250	250	300	300	300
Monitoring Chemicals of medical waste sites	No of inspections			128	150	150	150	150	150	150
Surveillance of premises at external settlements	No of inspections			115	132	132	132	118	118	118
Disposal of the dead - Monitoring funeral undertaker	No of inspections			42	72	72	72	72	72	72
Appoint EPWP beneficiary	No of beneficiaries				1	1	1	1		
Human Development										
Roads										
Re-gravel roads	Km re-gravelled			58	68	43	43	37	37	37
Upgrading of road to permanent surface	Km upgraded							4		
Blading of roads	Km bladed			6076	6000	6000	6000	6000	6000	6000
Submit Annual Road Budget Plan to DTPW	By March 2015			1	1	1	1	1	1	1
Solid Waste										
Resorts										
Report on reservations vs complaints received	No of reports				4	4	4	4	4	4
Update	No of reports							4		
Update of Access Control Policy	By June 2015							1		
Develop website for the Lion Resort	By June 2015							1		
Appoint EPWP beneficiaries for resorts	No of beneficiaries									
Environmental Management										
OPS meetings	No of meetings			5	5	5	5	5	5	5
Prognosis	By June 2015							1		
MS per Lease Agreement - Solid waste Landfill site	Bi-annually monitoring							2	2	2
Appoint EPWP beneficiaries	No of beneficiaries									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(1)(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.

DC3 Overberg - Entities measurable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Entity 1 - (name of entity)										
Insert measure description										
Entity 2 - (name of entity)										
Executive Services (Municipal Manager)										
Entity 3 - (name of entity)										
Executive Services (Municipal Manager)										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s17(1)(b)).
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year.



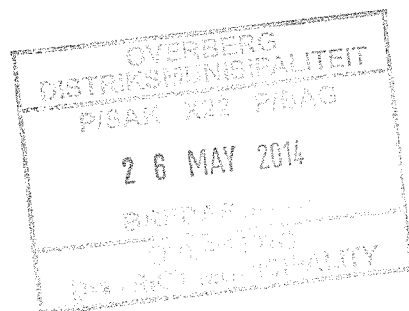
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DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.9%	2.5%	1.9%	2.9%	1.4%	1.4%	0.0%	0.8%	0.4%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	20.5%	14.6%	9.6%	18.2%	9.8%	9.8%	0.0%	5.0%	2.8%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	86.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.2	0.4	0.8	0.4	0.8	0.8	-	0.8	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.4	0.8	0.4	0.7	0.7	-	0.8	0.9	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.6	0.1	0.3	0.3	-	0.3	0.4	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		91.4%	98.8%	92.1%	105.5%	100.0%	100.0%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		91.4%	98.8%	92.1%	105.5%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	2.2%	4.6%	3.5%	2.8%	2.0%	2.0%	0.0%	2.1%	2.0%	1.9%
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))										
Creditors to Cash and Investments		423.0%	-94.2%	9.8%	98.8%	33.6%	33.6%	0.0%	30.5%	25.7%	24.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kT)										
Employee costs	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	52.0%	50.9%	47.7%	53.0%	45.9%	45.9%	0.0%	55.7%	56.0%	57.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	66.2%	66.6%	61.3%	57.6%	60.6%	60.6%		73.1%	73.7%	75.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.9%	15.9%	18.3%	15.5%	27.2%	27.2%		15.9%	15.6%	15.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.3%	6.2%	3.5%	3.7%	2.4%	2.4%	0.0%	1.9%	1.7%	1.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	11.7	16.2	9.2	7.8	7.8	7.8	-	19.8	25.6	31.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.0%	36.0%	32.3%	24.8%	21.7%	21.7%	0.0%	20.7%	19.7%	18.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	(0.3)	2.0	0.2	0.5	0.5	-	0.5	0.6	0.5

References

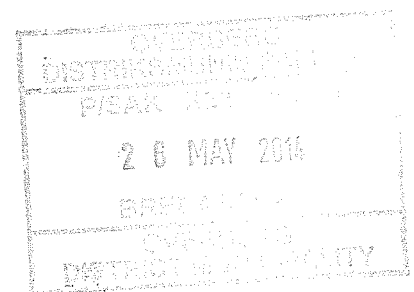
1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality



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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11 Outcome	2011/12 Outcome	2012/13 Outcome	Current Year 2013/14 Original Budget	2014/15 Medium Term Revenue Framework	
										Budget Year 2014/15	Budget Year +1 2015/16
Demographics Population Females aged 5 - 14 Males aged 5 - 14 Females aged 15 - 34 Males aged 15 - 34 Unemployment				259 176 31 295 30 845 45 263 42 311 19 012							
Monthly household income (no. of households) No income R1 - R1 600 R1 601 - R3 200 R3 201 - R6 400 R6 401 - R12 800 R12 801 - R25 600 R25 601 - R51 200 R51 201 - R102 400 R102 401 - R204 800 R204 801 - R409 600 R409 601 - R819 200 > R819 200	1, 12			9 768 4 331 16 374 13 958 9 915 6 842 3 427 951 222 181							
Poverty profiles (no. of households) < R2 060 per household per month Insert description	13 2			33 441							
Household demographics (000) Number of people in municipal area Number of poor people in municipal area Number of households in municipal area Number of poor households in municipal area Definition of poor household (R per month)											
Housing statistics Formal Informal Total number of households Dwellings provided by municipality Dwellings provided by provincials Dwellings provided by private sector Total new housing dwellings	3 4 5										
Economic Inflation/initiation outlook (CPI-X) Interest rate - borrowing Interest rate - investment Remuneration increases Consumption growth (electricity) Consumption growth (water)	6										
Collection rates Property tax/service charges Rental of facilities & equipment Interest - external investments Interest - debtors Revenue from agency services	7										
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)									

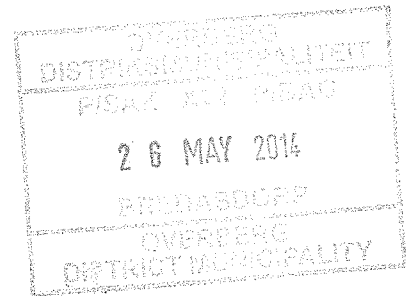


DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 430	(1 968)	12 487	1 584	3 270	3 270	12 487	3 609	4 277	4 499
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 948)	(1 088)	3 812	2 331	2 564	2 564	-	3 353	4 156	4 378
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	(0.3)	2.0	0.2	0.5	0.5	-	0.5	0.6	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(15 656)	(7 257)	1 960	(3 869)	(3 443)	(3 443)	-	(3 045)	(2 684)	(3 004)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(57.8%)	(77.4%)	(23.8%)	21.6%	(6.0%)	(106.0%)	(6.5%)	(1.1%)	(1.2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	91.4%	98.8%	92.1%	105.5%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	22.0%	5.1%	0.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1);19	8	100.0%	100.0%	(42.7%)	100.0%	84.0%	84.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	86.5%	0.0%	0.0%	0.0%	0.0%	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.	102.6%	(16.9%)	(22.9%)	(16.4%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
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	33.3%	37.4%	49.8%	32.4%	80.2%	80.2%	0.0%	44.5%	47.4%	48.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	9.3%	46.5%	46.5%	0.0%	37.2%	74.6%	73.5%

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 arrears 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 arrears 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



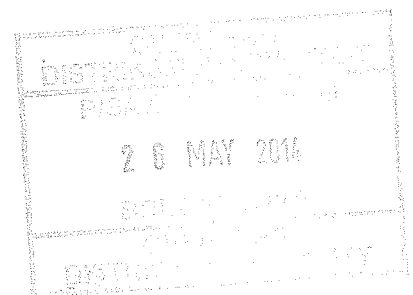
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DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:	1	Not applicable								
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

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- 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 Monuments	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties		Not applicable															
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																	
No. of successful objections	5																
No. of successful objections > 10%	5																
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-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
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 fam. (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 MPPRA minimum.
3. Average rate - cents in the Rand. Eg 10.25 cents in the Rand is 0.1025, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

20 MAY 2014

51

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 Monuments	Public benefit organs.	Mining Props.
Budget Year 2014/15																	
Valuation:																	
No. of properties		Not applicable															
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)																	
Fiat 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-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
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/discounis (R'000)																	
Total rebates,exemptns,eductns,disces (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 areas collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

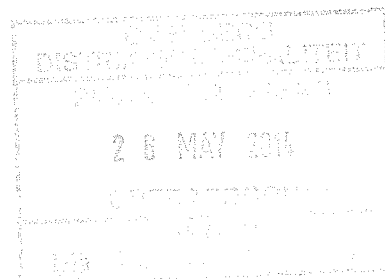
26 MAY 2014
 DISTRICT MUNICIPALITY
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10

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year+1 2015/16	Budget Year+2 2016/17
Property rates (rate in the Rand)	1								
Residential properties		Not applicable							
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 rebates 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/kWh)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kWh)		(fill in thresholds)							
Water usage - Block 2 (c/kWh)		(fill in thresholds)							
Water usage - Block 3 (c/kWh)		(fill in thresholds)							
Water usage - Block 4 (c/kWh)		(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/kWh)									
Volumetric charge - Block 1 (c/kWh)		(fill in structure)							
Volumetric charge - Block 2 (c/kWh)		(fill in structure)							
Volumetric charge - Block 3 (c/kWh)		(fill in structure)							
Volumetric charge - Block 4 (c/kWh)		(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)							
Flat rate tariff - meter (c/kWh)		(describe structure)							
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									
80 l bin - once a week									
250 l bin - once a week									

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



BA

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

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>		Not applicable							
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

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 26 MAY 2014
 BREDALENE
 CHIEF EXECUTIVE
 OFFICER
 DISTRICT MUNICIPALITY

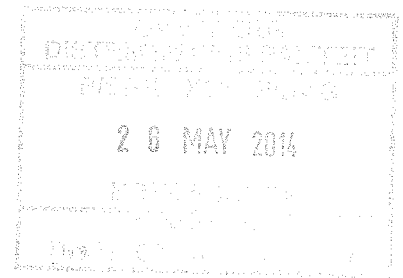
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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:		Not applicable									
Property rates											
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' Household receiving free basic services	3										
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)



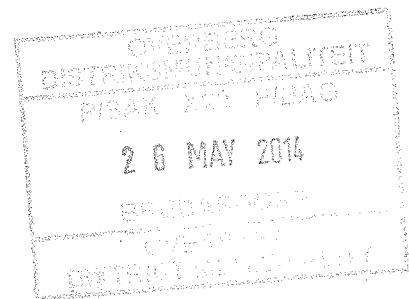
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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank			137	-						
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		228	331	-						
Municipal Bonds										
Municipality sub-total	1	228	468	-	-	-	-	-	-	-
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:		228	468	-	-	-	-	-	-	-

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	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
		Yrs/Months							
Parent municipality		Not applicable							
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



AM

DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		2 618	1 958	1 235	11 178	780	780	634	473	297
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		793	22	641	1 305	317	317	32	-	-
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	3 411	1 980	1 876	12 483	1 097	1 097	666	473	297
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	3 411	1 980	1 876	12 483	1 097	1 097	666	473	297

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)

23 MAY 2014
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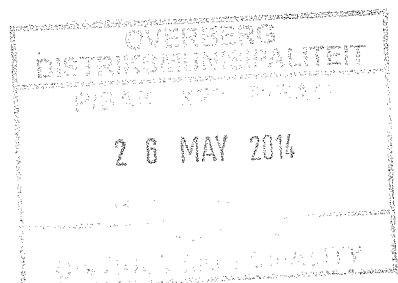
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DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		42 059	43 914	46 939	49 777	49 777	49 777	53 637	59 553	61 384
Local Government Equitable Share		40 309	41 692	43 689	46 637	46 637	46 637	50 397	55 183	56 638
Finance Management		1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300
Municipal Systems Improvement		750	790	1 000	890	890	890	934	966	1 019
Municipal Infrastructure (MIG)		-	-	-	-	-	-	-	-	-
Rural Roads Assets Management Systems Grant		-	-	-	-	-	-	-	2 154	2 427
EPWP Incentive		-	182	1 000	1 000	1 000	1 000	1 056	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		39 333	36 076	50 270	36 999	56 369	56 369	41 786	43 780	46 015
PT - PAWK		37 824	35 559	49 449	35 157	54 499	54 499	40 861	43 140	45 750
Global Funds		478	-	-	-	-	-	-	-	-
Fire Brigade Subsidy		333	-	-	-	-	-	-	-	-
Other provincial		71	59	48	-	-	-	-	-	-
RBIG		500	-	-	-	-	-	-	-	-
Seta		126	308	223	242	500	500	265	265	265
Finance Management Grant		-	150	-	150	100	100	200	250	-
Karwyderskraal		-	-	250	-	-	-	-	-	-
Risk Management		-	-	300	-	-	-	-	-	-
Coastal Management		-	-	-	500	420	420	410	75	-
Toerisme Padtekens		-	-	-	50	50	50	50	50	-
Bestuursondersteuning		-	-	-	400	300	300	-	-	-
Menseregte		-	-	-	100	100	100	-	-	-
Sport and Recreation		-	-	-	400	400	400	-	-	-
EPWP Incentive		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	81 392	79 990	97 209	86 776	106 146	106 146	95 423	103 333	107 399
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		81 392	79 990	97 209	86 776	106 146	106 146	95 423	103 333	107 399

References

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



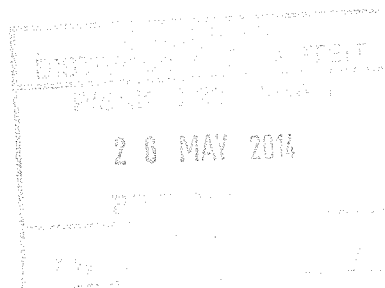
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DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		42 014	45 483	47 158	49 777	49 777	49 777	53 637	59 553	61 384
Local Government Equitable Share		40 309	41 692	43 926	46 637	46 637	46 637	50 397	55 183	56 638
Finance Management		982	2 242	1 218	1 250	1 250	1 250	1 250	1 250	1 300
Municipal Systems Improvement		723	1 327	991	890	890	890	934	966	1 019
Municipal Infrastructure (MIG)		-	64	-	-	-	-	-	-	-
Rural Roads Assets Management Systems Grant		-	-	-	-	-	-	-	2 154	2 427
EPWP Incentive		-	158	1 024	1 000	1 000	1 000	1 056	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		40 002	39 460	41 407	36 999	56 369	56 369	41 786	43 780	46 015
PT - PAWK		37 824	38 962	41 289	35 157	54 499	54 499	40 861	43 140	45 750
Global Funds		478	-	-	-	-	-	-	-	-
Fire Brigade Subsidy		333	-	-	-	-	-	-	-	-
Other provincial		-	-	-	-	-	-	-	-	-
RBIG		1 194	-	-	-	-	-	-	-	-
Seta		173	40	110	242	500	500	265	265	265
Finance Management Grant		-	150	-	150	100	100	200	250	-
Karwyderskraal		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Coastal Management		-	-	7	500	420	420	410	75	-
Toerisme Padtekens		-	-	-	50	50	50	50	50	-
Bestuursondersteuning		-	-	-	400	300	300	-	-	-
Menseregte		-	-	-	100	100	100	-	-	-
Sport and Recreation		-	-	-	400	400	400	-	-	-
EPWP Incentive		-	-	-	-	-	-	-	-	-
Alcohol Abuse		-	2	-	-	-	-	-	-	-
Bulk Water Infrastructure Grant		-	306	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		82 017	84 943	88 565	86 776	106 146	106 146	95 423	103 333	107 399
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		82 017	84 943	88 565	86 776	106 146	106 146	95 423	103 333	107 399

References

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

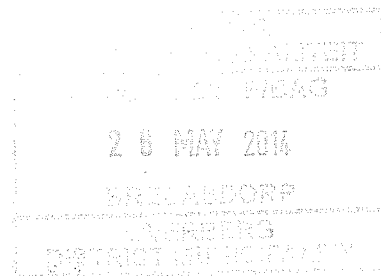


AB

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 507	1 552	(42)						
Current year receipts		42 059	43 914	46 939	49 777	49 777	49 777	53 637	59 553	61 384
Conditions met - transferred to revenue		42 014	45 507	46 897	49 777	49 777	49 777	53 637	59 553	61 384
Conditions still to be met - transferred to liabilities		1 552	(42)							
Provincial Government:										
Balance unspent at beginning of the year		2 738	2 068	2 112						
Current year receipts		35 606	36 076	50 270	36 999	56 369	56 369	41 786	43 780	46 015
Conditions met - transferred to revenue		36 276	36 032	41 431	36 999	56 369	56 369	41 786	43 780	46 015
Conditions still to be met - transferred to liabilities		2 068	2 112	10 951						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		78 290	81 540	88 328	86 776	106 146	106 146	95 423	103 333	107 399
Total operating transfers and grants - CTBM	2	3 620	2 070	10 951	-	-	-	-	-	-
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		78 290	81 540	88 328	86 776	106 146	106 146	95 423	103 333	107 399
TOTAL TRANSFERS AND GRANTS - CTBM		3 620	2 070	10 951	-	-	-	-	-	-

- 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



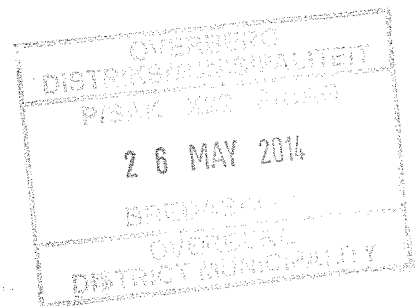
20

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Transfers and Grants</i>	4	311	12	-							
Total Cash Transfers To Organisations		311	12	-	-	-	-	-	-	-	-
Cash Transfers to Groups of individuals <i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	311	12	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	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'



AM

DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

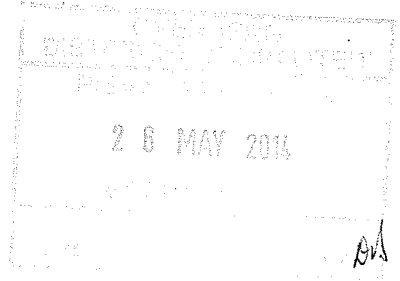
Summary of Employee and Councillor remuneration R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
	1	3 754	2 703	2 581	2 964	3 037	3 037	3 261	3 440	3 629
Basic Salaries and Wages					2 964	3 037	3 037	3 261	3 440	3 629
Pension and UIF Contributions			121	124	154	139	139	141	148	157
Medical Aid Contributions			16	17	18	9	9			
Motor Vehicle Allowance			1 219	1 115	1 266	1 336	1 336	1 397	1 474	1 555
Cellphone Allowance			149	142	158	243	243	238	251	254
Housing Allowances										
Other benefits and allowances					120	99	99			
Sub Total - Councillors		3 754	4 205	3 979	4 740	4 862	4 862	5 036	5 313	5 605
% increase	4		12.0%	(5.4%)	19.1%	2.6%	-	3.6%	5.5%	5.5%
Senior Managers of the Municipality										
	2	2 343	1 959	846	1 642	1 801	1 801	2 494	2 694	2 909
Basic Salaries and Wages					1 642	1 801	1 801	2 494	2 694	2 909
Pension and UIF Contributions		490	285	165	291	77	77	99	106	115
Medical Aid Contributions		45	45		43	-	-	32	34	37
Overtime					-	-	-			
Performance Bonus		57	89		-	-	-			
Motor Vehicle Allowance	3	276		25	178	91	91	286	309	334
Cellphone Allowance	3							19	21	22
Housing Allowances	3			2	7	3	3	5	5	6
Other benefits and allowances	3	270	50	48	56	30	30	40	43	47
Payments in lieu of leave		69	5	32	-	-	-			
Long service awards					-	-	-			
Post-retirement benefit obligations	6				47	47	47	34	37	40
Sub Total - Senior Managers of Municipality		3 550	2 445	1 118	2 264	2 050	2 050	3 009	3 250	3 509
% increase	4		(31.1%)	(54.3%)	102.5%	(9.4%)	-	46.8%	8.0%	8.0%
Other Municipal Staff										
		36 842	37 059	37 951	26 693	41 054	41 054	45 480	49 021	53 085
Basic Salaries and Wages					26 693	41 054	41 054	45 480	49 021	53 085
Pension and UIF Contributions		5 326	5 840	6 358	6 896	6 814	6 814	7 736	8 302	8 994
Medical Aid Contributions		2 147	2 271	2 505	2 854	2 751	2 751	3 025	3 273	3 570
Overtime		1 870	1 765	1 130	1 321	1 185	1 185	1 388	1 479	1 586
Performance Bonus		242	2 068	2 742	-	-	-	-	-	-
Motor Vehicle Allowance	3	2 305	2 205	2 429	2 343	3 165	3 165	3 205	3 447	3 617
Cellphone Allowance	3							(19)	(21)	(22)
Housing Allowances	3	225	210	204	231	193	193	220	219	220
Other benefits and allowances	3	7 294	2 789	2 546	5 668	6 191	6 191	6 720	7 230	7 860
Payments in lieu of leave		542	439	618	683	686	686	800	860	928
Long service awards		570	564	523	714	661	661	702	758	819
Post-retirement benefit obligations	6	1 752	4 722	5 013	5 290	5 404	5 404	5 623	6 074	6 562
Sub Total - Other Municipal Staff		59 115	59 910	62 019	52 693	68 106	68 106	74 880	80 643	87 220
% increase	4		1.3%	3.5%	(15.0%)	29.3%	-	9.9%	7.7%	8.2%
Total Parent Municipality		66 419	66 559	67 116	59 696	75 018	75 018	82 925	89 206	96 334
% increase			0.2%	0.8%	(11.1%)	25.7%	-	10.5%	7.6%	8.0%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
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	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
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	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		66 419	66 559	67 116	59 696	75 018	75 018	82 925	89 206	96 334
% increase	4		0.2%	0.8%	(11.1%)	25.7%	-	10.5%	7.6%	8.0%
TOTAL MANAGERS AND STAFF	5,7	62 665	62 355	63 137	54 957	70 156	70 156	77 889	83 893	90 729

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

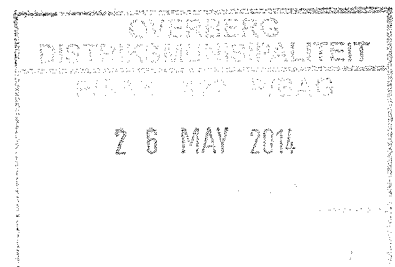


DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

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	445 505		240 314			685 819
Chief Whip		–						–
Executive Mayor		1	573 003	85 950	161 369			820 322
Deputy Executive Mayor		1	219 270	32 890	129 053			381 213
Executive Committee		3	918 857		482 099			1 400 956
Total for all other councillors		15	1 057 010	21 791	668 889			1 747 690
Total Councillors	8	21	3 213 645	140 631	1 681 724			5 036 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 108 000		189 000			1 297 000
Chief Finance Officer		1	900 000		6 000			906 000
Director Community Services		1	800 000		6 000			806 000
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	3	2 808 000	–	201 000	–		3 009 000
A Heading for Each Entity	6,7							
List each member of board by designation								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	24	6 021 645	140 631	1 882 724	–		8 045 000

References

- Pension and medical aid
- Total package must equal the total cost to the municipality
- List each political office bearer by designation. Provide a total for all other councillors
- Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- List each entity where municipality has an interest and state percentage ownership and control
- List each senior manager reporting to the CEO of an Entity by designation
- Must reconcile to relevant section of Table SA24
- Must reconcile to totals shown for the budget year of Table SA22
- Correct as at 30 June



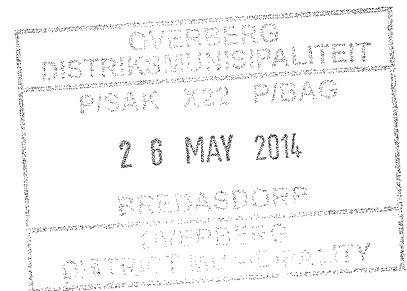
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DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15			
		1,2	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			8		8			11		
Professionals			-	29	5	-	29	5	-	127	
Finance				1	5		1	5		16	
Spatial/town planning				2			2			-	
Information Technology				2			2			-	
Roads										-	
Electricity										-	
Water										-	
Sanitation										-	
Refuse										-	
Other				24		24			111		
Technicians			-	15	-	-	15	-	-	9	
Finance											
Spatial/town planning											
Information Technology											
Roads				15		15			9		
Electricity											
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)				32		32			37		
Service and sales workers				35		35					
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators				53		53			24		
Elementary Occupations				112		112			138		
TOTAL PERSONNEL NUMBERS	9		21	285	5	21	285	5	21	346	2
% increase						-	-	-	-	21.4%	(60.0%)
Total municipal employees headcount	6, 10			285	5		285	5		346	2
Finance personnel headcount	8, 10			10	5		10	5		16	
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



Ad

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
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		290	32	34	30	30	43	25	25	49	33	24	32	648	680	712	
Rental of facilities and equipment		7 606	244	675	841	297	208	285	160	354	114	132	246	11 162	11 719	12 303	
Interest earned - external investments		16	32	28	68	46	44	49	35	56	52	42	32	500	500	500	
Interest earned - outstanding debtors		0	0	0	0	0	0	-	1	0	0	0	0	4	4	4	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		1	2	7	12	(3)	0	2	4	6	7	6	4	49	53	56	
Agency services		-	8	1 320	442	509	501	513	380	326	304	282	288	4 873	5 144	5 455	
Transfers recognised - operational		21 299	11 794	6 208	8 747	355	16 412	5 329	291	19 938	152	4 641	288	95 423	103 333	107 399	
Other revenue		17	13	18	20	31	52	77	42	38	30	27	46	412	424	438	
Gains on disposal of PPE		-	-	-	850	-	-	-	-	-	-	-	-				
Total Revenue (excluding capital transfers and contribution)		29 229	12 125	8 291	11 011	1 266	17 260	6 279	939	20 766	693	5 156	907	113 921	121 858	129 057	
Expenditure By Type																	
Employee related costs		5 006	4 169	6 727	5 094	5 117	5 438	5 644	5 474	5 485	5 485	5 485	4 292	63 417	68 263	73 848	
Remuneration of councillors		341	344	342	323	357	345	325	333	329	1 156	420	420	5 036	5 313	5 605	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment		4	4	4	654	166	166	166	166	166	166	166	166	1 997	1 964	1 682	
Finance charges		-	-	3	6	6	55	8	3	2	2	4	53	141	88	115	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		517	1 831	1 559	1 959	790	1 613	1 108	1 191	1 828	1 957	2 018	1 774	18 145	19 046	19 956	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		1 196	2 441	2 669	2 888	2 654	2 870	1 998	2 389	2 647	2 270	2 014	2 195	28 231	29 868	30 855	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		7 064	8 789	11 304	10 924	9 089	10 488	9 249	9 557	10 458	11 037	10 107	8 900	116 966	124 541	132 061	
Surplus/(Deficit)		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)	
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)	
References		1	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)	
		20 MAY 2016															

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		-	8	1 320	1 292	509	501	513	380	326	304	282	288	5 723	5 144	5 455
Vote 2 - MANAGEMENT SERVICES		21 323	478	304	186	406	16 460	175	332	14 869	210	217	297	55 256	60 898	64 556
Vote 3 - COMMUNITY AND TECHNICAL SERVICES		7 906	11 639	6 667	9 533	351	299	5 591	226	5 572	179	4 656	322	52 942	55 815	59 046
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		29 229	12 125	8 291	11 011	1 266	17 260	6 279	939	20 766	693	5 156	997	113 921	121 858	129 057
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		613	634	756	721	745	1 003	1 105	822	806	1 759	937	2 140	12 042	12 791	13 559
Vote 2 - MANAGEMENT SERVICES		1 102	1 960	2 677	1 920	2 147	2 264	1 672	1 892	2 120	1 861	1 808	767	22 180	24 064	25 388
Vote 3 - COMMUNITY AND TECHNICAL SERVICES		5 349	6 195	7 872	8 284	6 197	7 221	6 472	6 842	7 532	7 427	7 362	5 993	82 745	87 697	93 115
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		7 064	8 799	11 304	10 924	9 089	10 488	9 249	9 557	10 458	11 037	10 107	8 990	116 566	124 541	132 061
Taxation																
Attributable to minorities																
Share of surplus/(deficit) of associate																
Surplus/(Deficit) before assoc.		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)
Surplus/(Deficit)	1	22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)

References: 20 MAY 2014

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



2 6 MAY 2016

DISTRICT OF BERG COUNTY
 PLANNING & BUDGET
 BUDGET 2014/15

BUDGET OFFICE
 DISTRICT OF BERG COUNTY
 BUDGET 2014/15

DC3 Overberg - Supporting Table SAZ7 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand	Thousand
Revenue - Standard		21 323	486	1 624	1 478	915	16 961	688	712	15 194	514	499	460	60 854	65 908	69 887
Governance and administration		—	8	1 320	1 292	509	501	513	380	326	304	282	288	5 723	5 144	5 455
Executive and council		21 322	476	302	184	405	16 458	174	331	14 867	209	216	171	55 114	60 745	64 392
Budget and treasury office		1	1	1	1	1	1	1	1	1	1	1	1	18	19	21
Corporate services		7 889	275	722	892	341	285	361	208	415	155	164	418	12 124	12 734	13 373
Community and public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and social services		7 887	271	715	879	336	284	346	188	413	149	157	287	11 913	12 508	13 131
Sport and recreation		2	4	7	12	5	1	15	20	2	6	6	5	86	92	98
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		17	11 364	5 945	8 642	10	15	5 230	18	5 157	24	4 492	125	125	134	144
Planning and development		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Road transport		17	11 364	5 945	8 637	10	15	5 230	16	5 152	20	4 489	27	40 921	43 215	45 817
Environmental protection		—	—	—	5	—	—	—	3	5	4	3	2	—	—	—
Trading services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard		29 229	12 125	8 291	11 011	1 286	17 260	6 219	939	20 766	693	5 156	907	113 921	121 838	129 057
Expenditure - Standard		1 639	2 537	3 326	2 584	2 809	3 198	2 669	2 586	2 770	3 479	2 616	2 653	32 878	35 411	37 394
Governance and administration		575	631	744	716	746	1 000	1 093	815	799	1 752	931	595	10 398	11 010	11 638
Executive and council		634	1 340	1 711	1 010	1 166	1 385	1 077	1 142	1 211	1 091	1 064	1 112	13 442	15 275	16 038
Budget and treasury office		430	567	871	838	897	814	529	629	760	636	621	946	8 538	9 126	9 718
Corporate services		1 403	1 638	2 527	2 871	2 164	2 567	2 369	2 821	2 873	2 577	2 424	2 607	28 840	30 836	32 589
Community and public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and social services		439	651	865	1 217	840	1 116	901	971	969	890	869	566	10 693	11 357	11 718
Sport and recreation		963	987	1 663	1 654	1 324	1 450	1 468	1 850	1 904	1 687	1 556	1 516	18 022	19 346	20 727
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		4 023	4 614	5 451	5 406	4 096	4 703	4 160	4 128	4 794	4 960	5 046	3 619	54 999	58 045	61 830
Planning and development		80	61	110	80	87	72	72	132	160	134	133	133	1 254	1 349	1 451
Road transport		3 105	3 661	4 077	4 266	2 976	3 608	3 028	2 896	3 452	3 709	3 780	2 353	40 921	43 191	45 791
Environmental protection		838	872	1 033	83	1 033	1 022	1 060	1 100	1 183	1 117	1 132	1 133	12 824	13 505	14 588
Trading services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard		7 064	8 789	11 304	10 924	9 089	10 488	9 249	9 557	10 458	11 037	10 107	8 900	116 966	124 541	132 061
Surplus/(Deficit) before assoc.		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)
Share of surplus/(deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		22 165	3 336	(3 014)	87	(7 823)	6 772	(2 969)	(8 618)	10 308	(10 344)	(4 952)	(7 993)	(3 045)	(2 684)	(3 004)

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

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26 MAY 2014

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year+1 2015/16	Budget Year+2 2016/17	
Multi-year expenditure to be appropriated	1																
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]																	
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - MUNICIPAL MANAGER			20														
Vote 2 - MANAGEMENT SERVICES				35													
Vote 3 - COMMUNITY AND TECHNICAL SERVICES				21													
Vote 4 - [NAME OF VOTE 4]					30												
Vote 5 - [NAME OF VOTE 5]					10												
Vote 6 - [NAME OF VOTE 6]						15											
Vote 7 - [NAME OF VOTE 7]							20										
Vote 8 - [NAME OF VOTE 8]								20									
Vote 9 - [NAME OF VOTE 9]									10								
Vote 10 - [NAME OF VOTE 10]										10							
Vote 11 - [NAME OF VOTE 11]											15						
Vote 12 - [NAME OF VOTE 12]												20					
Vote 13 - [NAME OF VOTE 13]													50				
Vote 14 - [NAME OF VOTE 14]														51			
Vote 15 - [NAME OF VOTE 15]																	
Capital single-year expenditure sub-total	2	-	20	56	40	415	20	-	35	30	25	70	56	767	1 710	2 190	
Total Capital Expenditure	2	-	20	56	40	415	20	-	35	30	25	70	56	767	1 710	2 190	

References

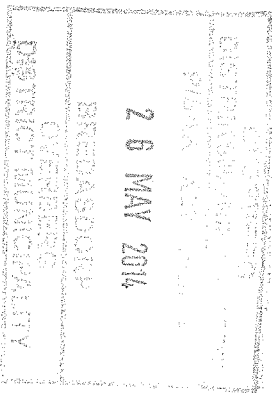
- 1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure



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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2016/17
Capital Expenditure - Standard	1	-	20	35	30	15	-	-	15	20	10	20	5	170	150	130	
<i>Governance and administration</i>		-	20	35	30	15	-	-	15	20	10	20	5	20	-	-	
Executive and council		-												115	115	115	
Budget and treasury office		-												35	35	15	
Corporate services		-												560	1 550	1 035	
<i>Community and public safety</i>		-												-	-	-	
Community and social services		-												60	100	435	
Sport and recreation		-			10	50	15							500	1 450	600	
Public safety		-				350								-	-	-	
Housing		-												-	-	-	
Health		-												-	-	-	
<i>Economic and environmental services</i>		-		21	-	-	5	-	-	-	-	-	11	37	10	25	
Planning and development		-												-	-	15	
Road transport		-												-	-	-	
Environmental protection		-		21	-	-	5	-	-	-	-	-	11	37	10	10	
<i>Trading services</i>		-												-	-	-	
Electricity		-												-	-	-	
Water		-												-	-	-	
Waste water management		-												-	-	-	
Waste management		-												-	-	-	
Other		-												-	-	-	
Total Capital Expenditure - Standard	2	-	20	56	40	415	20	-	35	30	25	70	56	767	1 710	2 190	
Funded by:																	
National Government		-												-	-	-	
Provincial Government		-												-	-	-	
District Municipality		-												-	-	-	
Other transfers and grants		-												-	-	-	
Transfers recognised - capital		-												-	-	-	
Public contributions & donations		-												-	-	-	
Borrowing		-												-	-	-	
Internally generated funds		-												767	1 710	2 190	
Total Capital Funding		-												767	1 710	2 190	

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 check



DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year 2015/16	Budget Year +1 2016/17	
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	290	32	34	30	30	43	25	25	49	33	24	32	648	680	712	
Rental of facilities and equipment	743	801	1 546	1 864	827	886	887	524	1 264	531	462	826	11 162	11 719	12 303	
Interest earned - external investments	16	32	28	68	46	44	49	35	56	52	42	32	500	500	500	
Interest earned - outstanding debtors	0	0	0	0	0	0	-	1	0	0	0	0	4	4	4	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1	2	7	12	(3)	0	2	4	6	7	6	4	49	53	56	
Agency services	-	8	1 320	442	509	501	513	380	326	304	282	288	4 873	5 144	5 455	
Transfer receipts - operational	21 299	11 794	6 208	8 716	355	16 347	5 329	242	19 899	67	4 549	197	94 963	103 208	107 999	
Other revenue	17	13	18	20	31	52	77	42	38	30	27	46	412	424	438	
Cash Receipts by Source	22 366	12 682	9 162	11 154	1 796	17 874	6 881	1 254	21 598	1 024	5 394	1 427	112 611	121 733	129 057	
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributors recognised - capital & Contributed assets	-	-	-	850	-	-	-	-	-	-	-	-	850	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	22 366	12 682	9 162	12 004	1 796	17 874	6 881	1 254	21 598	1 024	5 394	1 427	113 461	121 733	129 057	
Cash Payments by Type																
Employee related costs	4 157	4 259	4 351	4 350	4 386	4 329	4 559	4 523	4 533	4 523	4 565	4 514	53 060	57 120	61 775	
Remuneration of councillors	341	344	342	323	357	345	325	333	329	1 156	420	420	5 036	5 313	5 605	
Finance charges	-	-	3	6	6	55	8	3	2	2	4	53	141	88	115	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	517	1 831	1 559	1 959	790	1 613	1 108	1 191	1 828	1 957	2 018	1 774	18 145	19 046	19 956	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 196	2 441	2 659	2 888	2 654	2 870	1 998	2 389	2 647	2 270	2 014	2 195	28 231	29 668	30 855	
Cash Payments by Type	6 212	8 876	8 925	9 525	8 192	9 213	8 008	8 439	9 339	9 908	9 020	8 955	104 612	111 434	118 506	
Other Cash Flows/Payments by Type																
Capital assets	-	20	56	40	415	20	-	35	30	25	70	56	767	1 710	2 190	
Repayment of borrowing	26	27	27	27	27	414	28	28	28	28	28	97	786	431	193	
Other Cash Flows/Payments	227	324	226	212	244	3 094	328	328	328	328	991	328	6 958	7 489	8 147	
Total Cash Payments by Type	6 466	9 246	9 233	9 805	8 878	12 741	8 363	8 830	9 725	10 289	10 110	9 437	113 122	121 064	128 636	
NET INCREASE/(DECREASE) IN CASH HELD	15 901	3 436	(72)	2 999	(7 082)	5 134	(1 482)	(7 576)	11 873	(9 266)	(4 716)	(8 010)	339	669	222	
Cash/cash equivalents at the monthly/year begin:	3 270	19 170	22 607	22 535	24 734	17 653	22 786	21 304	13 728	25 601	16 335	11 619	3 270	3 609	4 277	
Cash/cash equivalents at the monthly/year end:	19 170	22 607	22 535	24 734	17 653	22 786	21 304	13 728	25 601	16 335	11 619	3 609	3 609	4 277	4 499	

26 MAY 2014
DISTRICT MUNICIPALITY

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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										

OVERBERG
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 - PRAK 222 9126
 26 MAY 2014

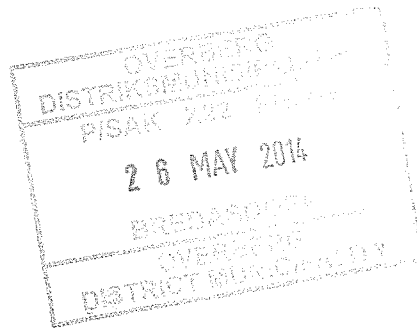
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DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Not applicable					

References

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



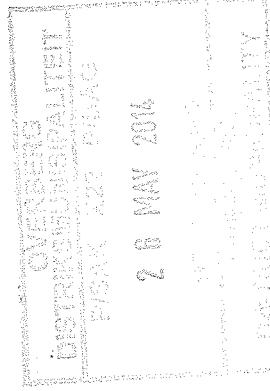
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DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
					Budget Year 2014/15	Budget Year+1 2015/16	Budget Year+2 2016/17								
			Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
	Parent Municipality:														
	<u>Revenue Obligation By Contract</u>	2													
	Contract 1		Not applicable												
	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 MTRF (MFMMA s33)



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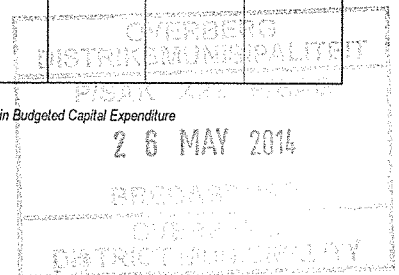
DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		8	7	-	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		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		8	7	-	12 500	-	-	-	-	-
Waste Management		-	7	-	12 500	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	8	-	-	-	-	-	-	-	-
Community		-	-	34	20	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	20	-	-	-	-	-
Fire, safety & emergency		-	-	34	-	-	-	-	-	-
Security and policing	7	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		408	305	1 351	3 522	1 671	1 671	482	435	580
General vehicles		-	-	1 078	390	461	461	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		78	-	145	60	63	63	6	-	-
Computers - hardware/equipment		142	-	89	63	364	364	140	120	100
Furniture and other office equipment		160	305	39	3 010	783	783	335	315	180
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		7	-	-	-	-	-	-	-	150
Other Buildings		-	-	-	-	-	-	-	-	100
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		20	-	-	-	-	-	-	-	50
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		103	17	61	-	55	55	-	-	-
Computers - software & programming		103	17	61	-	55	55	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	520	328	1 445	16 042	1 726	1 726	482	435	580

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



SA1

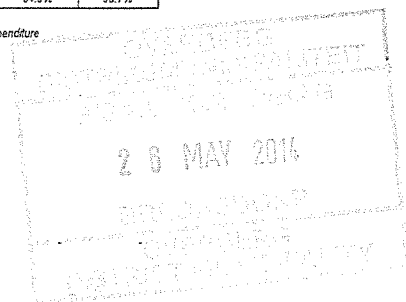
DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure					50	100	100			50
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										50
Generation										
Transmission & Retiulation										
Street Lighting										50
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Retiulation										
Infrastructure - Sanitation					50	100	100			
Retiulation										
Sewerage purification					50	100	100			
Infrastructure - Other										
Waste Management										
Transportation										
Gas										
Other										
Community					100	50	50	35	75	60
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities					100	50	50	35	75	60
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					1 500	1 350	1 350	250	1 200	1 500
General vehicles										
Specialised vehicles					1 500	1 350	1 350	250	1 200	500
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										1 000
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1				1 650	1 500	1 500	285	1 275	1 610
Specialised vehicles					1 500	1 350	1 350	250	1 200	500
Refuse										
Fire					1 500	1 350	1 350	250	1 200	500
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	9.3%	46.5%	46.5%	37.2%	74.6%	73.5%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	64.5%	72.6%	72.6%	14.3%	64.9%	95.7%

References

1. 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
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'

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		10 710	10 306	15 962	10 407	29 395	29 395	13 646	14 330	15 037
Infrastructure - Road transport		10 701	10 305	15 962	10 402	29 390	29 390	13 646	14 330	15 037
Roads, Pavements & Bridges		10 701	10 305	15 962	10 402	29 390	29 390	13 646	14 330	15 037
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticalation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		9	1	-	5	5	5	-	-	-
Waste Management		9	1	-	5	5	5	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		431	312	246	265	346	346	337	358	398
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		63	14	12	7	-	-	8	8	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		368	298	234	278	346	346	329	350	398
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		4 767	5 248	3 833	5 367	3 898	3 898	4 162	4 359	4 520
General vehicles		3 602	4 405	3 160	4 705	3 163	3 163	3 352	3 545	3 702
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		551	331	291	285	312	312	286	306	317
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		614	512	382	378	424	424	524	508	500
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	15 908	15 866	20 041	16 055	33 640	33 640	18 145	19 046	19 956

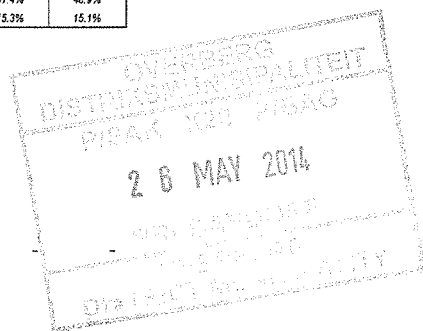
Specialised vehicles	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Refuse	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-

R&M as a % of PPE	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
R&M as % Operating Expenditure	13.7%	14.8%	18.0%	14.9%	26.5%	26.5%	15.1%

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
- 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
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

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DC3 Overberg - Supporting Table SA34d Depreciation by asset class

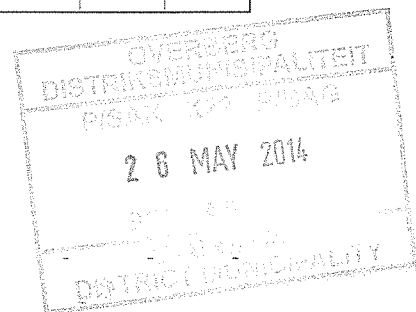
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		824	1 089	884	1 013	831	831	774	776	774
Infrastructure - Road transport		149	211	158	159	158	158	158	158	158
Roads, Pavements & Bridges		149	211	158	159	158	158	158	159	158
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		44	144	34	13	30	30	30	30	30
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retiulation		31	131	20	-	17	17	17	17	17
Street Lighting		13	13	13	13	13	13	13	13	13
Infrastructure - Water		189	223	181	72	181	181	181	181	181
Dams & Reservoirs		-	-	32	-	32	32	32	32	32
Water purification		12	12	-	-	-	-	-	-	-
Retiulation		176	211	149	72	149	149	149	149	149
Infrastructure - Sanitation		146	173	159	296	159	159	159	159	159
Retiulation		146	173	129	296	129	129	129	129	129
Sewerage purification		-	-	30	-	30	30	30	30	30
Infrastructure - Other		295	337	352	473	304	304	247	247	247
Waste Management		196	238	348	416	302	302	245	246	245
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		99	99	4	57	1	1	1	1	1
Community		17	17	17	17	58	58	58	58	58
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		3	3	3	7	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	4	-	3	3	3	3	3
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	-	-	44	44	44	44	44
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 792	3 860	1 484	1 481	1 131	1 131	1 117	1 083	803
General vehicles		436	358	217	1 100	238	238	241	204	82
Specialised vehicles		121	329	114	120	114	114	114	114	99
Plant & equipment		50	156	155	40	139	139	141	142	141
Computers - hardware/equipment		124	501	126	99	140	140	142	142	142
Furniture and other office equipment		995	1 222	674	55	343	343	322	323	181
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		67	167	66	67	37	37	37	37	37
Other Buildings		-	1 057	129	-	118	118	116	118	118
Other Land		-	36	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	0	0	-	-	-
Other		-	-	2	-	2	2	2	2	2
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		57	61	62	48	48	48	48	48	48
Computers - software & programming		57	61	62	48	48	48	48	48	48
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	2 690	5 034	2 447	2 558	2 067	2 067	1 997	1 964	1 682

Specialised vehicles		121	329	114	120	114	114	114	114	99
Refuse		-	-	-	-	-	-	-	-	-
Fire		121	329	114	120	114	114	114	114	99
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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'

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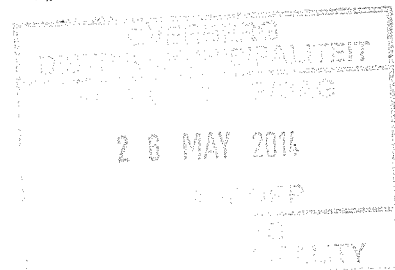
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DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		20	-	-				
Vote 2 - MANAGEMENT SERVICES		150	150	1 145				
Vote 3 - COMMUNITY AND TECHNICAL SERVICES		597	1 560	1 045				
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		767	1 710	2 190	-	-	-	-
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		767	1 710	2 190	-	-	-	-

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)



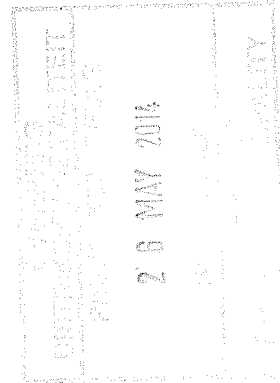
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DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1, 2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework			
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Parent municipality: List all capital projects grouped by Municipal Vote Not applicable				Examples	Examples								
Entities: List all capital projects grouped by Municipal Entity Entity Name Project name													

References

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



28