

# **WATERBERG DISTRICT MUNICIPALITY**

**DC36**



**Waterberg**  
District Municipality

*on the Go for Growth*

## **ANNUAL BUDGET 2014/2015**

**MARCH 2014**

**ITEM :**

**REPORT BY THE EXECUTIVE MAYOR**

**ANNUAL BUDGET 2014/2015**

**PURPOSE OF THE REPORT**

The purpose of the report is to submit the multi-year draft 14/15 budget of the Waterberg District Municipality to Council for approval.

**STATUTORY/LEGAL REQUIREMENT**

Section 24(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003:

*"The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget."*

Section 24(2)(c) of the Municipal Finance Management Act (MFMA) No. 56 of 2003:

*"An annual budget must be approved together with the adoption of resolutions ... approving any changes to the municipality's integrated development plan"*

Section 17 of the MFMA states that an annual budget must be in a schedule in the "prescribed format".

Paragraph 9 of the Municipal Budget & Reporting regulations (MBRR) indicates that:

*"The annual budget and supporting documentation must be in the format specified in Schedule A and include all the required tables, charts and explanatory information."*

Paragraph 14 of the MBRR indicates that:

*"An annual budget and supporting documentation tabled in a municipal council must be in the format in which it will eventually be approved by Council and be credible and realistic such that it is capable of being approved and implemented as tabled."*

Section 22 of the Municipal Finance Management Act (MFMA) No. 56 of 2003:

*"(a) in accordance with Chapter 4 of the Municipal Systems Act—*

*(i) make public the annual budget and the documents referred to in section 17(3); and*

*(ii) invite the local community to submit representations in connection with the budget; and*

*(b) submit the annual budget—*

*(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and*

*(ii) in either format to any prescribed national or provincial organs of state and to other municipalities affected by the budget"*

Section 87(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003:

*"The board of directors of a municipal entity must for each financial year submit a proposed budget to its parent municipality not later than 150 days before the start of the entity's financial year."*

Section 87(3) of the Municipal Finance Management Act (MFMA) No. 56 of 2003:

*"The mayor of the parent municipality must table the proposed budget of the municipal entity in the council when the annual budget of the municipality for the relevant year is tabled."*

MFMA Circulars 70 & 72 have been attached.

## **STATUTORY/LEGAL REQUIREMENT** *(continued)*

**National Treasury Circular 66** dated 11 December 2012 requires that the Auditor General must from 2012/2013 express an opinion in relation to non-cash items as it relates to unauthorised expenditure resulting from overspending.

**Section 160(2) of the Constitution** provides that a council may not delegate the approval of budgets or the imposition of rates, taxes, levies and duties. In other words, *only the council may make decisions related to the raising of municipal revenues and approving (or authorising) the spending of those revenues through the budget or an adjustments budget.*

**MFMA section 22.** Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must

(b) submit the annual budget—

(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury;

## **BACKGROUND, EXPOSITION, FACTS AND PROPOSALS**

According to the original Budget Process Plan the annual 14/15 budget has to be tabled to Council 90 days before the start of the new budget year, and it is tabled to Council on 31 March 2014.

After the approval by Council of the tabled 14/15 budget, the budget will be made public and submitted to National and Provincial Treasury. The municipality must embark on public participation for the Budget & IDP between March and April 2014 in terms of the 14/15 IDP/Budget Process Plan approved by Council in August 2013.

The budget related policies were reviewed and where any adjustments are required, the revised policies will be attached to the final item for approval.

The budget is divided into a capital and operating budget. The IDP projects are divided into projects of a capital and operating nature.

The 14/15 municipal tariffs for the Abattoir and Fire Fighting have been reviewed and are attached to this budget item, no changes are proposed for Fire Fighting tariffs and Abattoir tariffs from the approved 13/14 tariffs.

All current investments have been committed in terms of the 13/14 IDP & Budget and the 14/15 IDP & Budget, to such an extent that we are experiencing an operating shortfall in the medium term due to lack of accumulated surplus to fund the current operating losses, therefore the significantly reduced IDP budget

The recommendation of the SALGA Wage Curve Agreement recommends a budgeted increase on personnel expenditure of CPIX plus 1% which is 6.60% when calculated on the 14/15 inflation forecast as recommended by Circular 70.

## **BACKGROUND, EXPOSITION, FACTS AND PROPOSALS** *(continued)*

The shortfall in the 14/15 operating budget of R 13 760 108 is funded from accumulated surplus carried over from the previous budget years. This includes the operating portion of IDP projects. Of this shortfall R 4 671 000 relates to projects identified on the 14/15 IDP and R 9 089 108 relates to an actual operating shortfall in the 14/15 year whereby the revenue received during the 14/15 year will not be enough to fund our budgeted 14/15 operating expenditure, even when excluding operating IDP projects. This is a major cause for concern as the indication is that we will continuously be short on the budget in future as our revenue is fixed per grants and majority of our operating expenditure is salary related which often increases by more than the CPI or relevant equitable share percentage increase. The accumulated surpluses from previous years would, as per the state of affairs currently, only be able to fund the annual operating shortfalls for this new MTREF, after which surpluses will also be depleted. This now has a detrimental effect on the IDP as surpluses which were previously allocated to the IDP will now have to be used to fund operating shortfalls, thereby decreasing the IDP amount for projects significantly. Attached as Sheet SA10 is the funding measurement test which indicates that currently all years of the budget is still funded.

The only changes still to be affected on the budget tabled on 31 March 2014 are as follows:

- The revised policies has to be attached, if applicable;
- Addressing shortfalls identified in the National Treasury review checklist of the March 2014 Tabled Budget, if applicable.

## **STAFF IMPLICATIONS**

No new appointments have been budgeted in the 14/15 Budget year although not all existing budgeted positions have been filled yet. No new allowances (e.g. operational, cell phone and travel allowances) have been added.

## **FINANCIAL IMPLICATIONS**

See attached Schedules.

Budget/IDP Road Shows will be held in March to May 2014 by the Offices of the Municipal Manager and Executive Mayor. The costs are defrayed from the IDP votes CO11 and CO12.

## **OTHER PARTIES CONSULTED**

WDM Municipal Manager  
WDM Section 57 managers  
WDM Divisional managers  
WDM IDP Forums  
Limpopo Provincial Treasury  
National Treasury  
Community

Bela Bela Local Municipality  
Modimolle Local Municipality  
Thabazimbi Local Municipality  
Mookgophong Local Municipality  
Lephalale Local Municipality  
Mogalakwena Local Municipality

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### **Supporting documents (continued):**

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| Annexure 6 -  | Circulars 70 & 72 of March 2014                                                   |
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| Annexure 18 - | Supply Chain Management Policy (to be submitted in final budget)                  |
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| Annexure 20 - | Breakdown of Councillors' 14/15 salaries as per the Upper Limit Gazette + 6%      |
| Annexure 21 - | Procurement Plan for 14/15 IDP projects (to be submitted in final budget)         |

## **AUTHORITY**

- Municipal Finance Management Act, No 56 of 2003
- Municipal Systems Act, No 32 of 2000
- Municipal Budget and Reporting Regulations, Notice 393 of 2009, Government Gazette no 32141 dated 17 April 2009
- The Division Of Revenue Bill 14/15
- MFMA Budget Circulars, most recently is 70 & 72 for the 14/15 Budget Year

## **RECOMMENDATIONS**

That:

1. The report by the Executive Mayor regarding the 2014/2015 Annual Budget of the Waterberg District Municipality contained in the agenda, be approved.
2. Council approve the Annual Operating Budget for the financial year 2014/2015 and indicative for the two projected outer years 2015/2016 and 2016/2017.
3. Council approve the multi-year operating and capital projects appropriations for the financial year 2014/2015 and indicative for the two projected outer years 2015/2016 and 2016/2017.
4. Council approve the Tariffs reflected in Annexure 1 for Abattoir for the Budget year 2014/2015.
5. Council approve the Tariffs reflected in Annexure 2 for Fire Fighting for the Budget year 2014/2015.
6. The operating budget allocation per local municipality within the Waterberg District Municipality for Fire-Fighting Services be approved for the budget year 2014/2015.

|                          |   |           |
|--------------------------|---|-----------|
| Bela Bela Municipality   | R | 883 455   |
| Lephalale Municipality   | R | 3 007 058 |
| Modimolle Municipality   | R | 1 978 705 |
| Mogalakwena Municipality | R | 6 671 466 |
| Mookgophong Municipality | R | 1 554 440 |
| Thabazimbi Municipality  | R | 1 696 037 |
7. Approve the budgeted annual salary increase for councillors of 6% for the 2014/2015 budget year.
8. Approve the budgeted annual salary increase for officials and managers of 6.60% for the 2014/2015 budget year.
9. The tabled 2014/2015 Budget and IDP be submitted to National and Provincial Treasury within 10 working days from approval.

## **2014/2015 BUDGET – EXECUTIVE SUMMARY & SUPPORTING DOCUMENTATION**

The Annual Budget was prepared in terms of National Treasury MFMA Municipal Budget and Reporting Regulations. The growth parameters were calculated based on the average CPIX and guidance of Circular 70 as 5.6% in 2014/2015, 5.4% in 2015/2016 and 5.4% in 2016/2017.

The multi year draft budget is presented to Council for approval.

### **OVERVIEW OF THE BUDGET PROCESS**

The 14/15 IDP/Budget Process Plan was adopted by Council on 30 August 2013.

The 13/14 mid-year performance assessment was conducted in January 2014 which determined the 13/14 Adjustment Budget and formed the baseline of drafting the 14/15 Operating Expenditure budget (both zero-based and incremental budgeting was used).

Income amounts was based on the 14/15 DORA issued in March 2014.

The projects prioritisation phase was finalised in March 2014 and the complete wish list of projects together with the proposed budgeted projects is submitted to this Council and will be subjected to the public participation process during March to May 2014.

Feedback from the WDM website, newspaper adverts and public road shows will be considered during April and May 2014, and where possible, adjustments to the Tabled Budget will be made, where necessary.

The draft 14/15 budget & IDP is therefore tabled for approval on 30 March 2014, within the deadlines as stipulated by legislation.

For further information on the IDP process, including IDP/Budget steering committee and IDP rep forum, please refer to the 14/15 IDP item tabled separately to this report.

There were no deviations from the key dates set out in the 14/15 IDP/Budget Time Schedule tabled in Council.

## **FINANCIAL MODELLING & KEY PLANNING DRIVERS**

The following key factors and planning strategies have informed the compilation of the 14/15 MTREF:

- Policy priorities and strategic objectives
- 13/14 Adjustment Budget and Performance against SDBIP
- 12/13 audit outcome
- DORA
- Cash Flow Management Forecast for the next 3 years
- Improved and sustainable service delivery
- Sustaining the going concern of the municipality

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54, 66, 67, 70 & 72 have been taken into consideration in the planning and prioritisation process.

## **OVERVIEW OF BUDGET RELATED POLICIES**

The following budget policies are being reviewed and the revised versions, if applicable, will be approved with the final budget:

- Asset Management Policy
- Catering Policy
- Debt Collection and Credit Control Policy
- Investment Policy
- Petty Cash Policy
- Supply Chain Management Policy
- Virement Policy

Asset Management Policy – no changes currently necessary.

Catering Policy – no changes currently necessary.

Debt Collection and Credit Control Policy – no changes currently necessary.

Investment Policy – no changes currently necessary.

Petty Cash Policy – no changes currently necessary, to consider reducing limitations.

Supply Chain Policy – no changes currently necessary, to consider any new directives of the MM.

Virement Policy – no changes currently necessary.

## **BUDGET ASSUMPTIONS**

The equitable share formula has been reviewed in the previous year, but has not been beneficial to WDM for the medium term. Our cash flows are increasing by less than our fixed operating expenditure is increasing, mostly due to personnel related expenditure increasing by more than inflation and this constitutes 64% of our operating budget (excluding operating IDP project expenditure) if all salary related benefits are included for officials and councillors. This has necessitated restrained expenditure, especially on the IDP, to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

There are five key factors that have been taken into consideration in the compilation of the 14/15 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook in terms of MFMA Circular 70;
- The impact of municipal cost drivers;
- The grants allocated in DORA; and
- The increase in the cost of remuneration.

Inflation has been assumed at 5.60% for 14/15 and 5.40% for both 15/16 and 16/17.

Salary increases has been assumed at 6.60% for 14/15, 6.90% for 15/16 and 7% for 16/17.

For simplicity, the 14/15 MTREF is based on the assumption that all investments are undertaken using fixed interest rates.

The rate of abattoir revenue collection is currently expressed as a 100% of annual billings. Cash flow is assumed to be 100% of billings, due to the majority of clients being cash clients, plus no provision for doubtful debt as old disputes have been written off in 12/13.

It is estimated that a spending rate of 100% is achieved on operating expenditure and 100% on the capital programme for the 14/15 MTREF of which performance has been factored into the cash flow budget.

It is assumed that all conditional grants will be fully spent by 30 June 2014 and all future years of the current MTREF and no roll overs have been budgeted.

## **LEGISLATION COMPLIANCE STATUS**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### **1. In year reporting**

Reporting to National Treasury in electronic formats was fully complied with on a monthly basis within average of 10 working days. This also includes reporting to Provincial Treasury and transferring departments for conditional grants. Section 71 reporting to the Executive Mayor (within average of 10 working days) was also complied with and includes supporting documentation pertaining to material month end procedures for every report.

### **2. Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the BTO and Internal Audit. Although there have not been 5 at all times during the year, we endeavoured to have vacancies filled in internships as soon as possible. The majority of interns have been permanently absorbed in either Waterberg District Municipality or our local municipalities. There was a R 83 335 roll over of FMG from the 12/13 year to the 13/14 year but no roll is anticipated or budgeted from the 13/14 year to the 14/15 year.

### **3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

### **4. Audit Committee**

An Audit Committee has been established and is fully functional.

### **5. Service Delivery and Implementation Plan**

The detail SDBIP document will be finalised for council approval in May 2014 and will be directly aligned and informed by the 14/15 MTREF Budget and IDP.

### **6. Annual Report**

The Annual report is compiled in terms of the MFMA and National Treasury requirements and approved within the required timeframes.

### **7. MFMA Competency**

Skills assessments have been conducted in terms of the Minimum Competency Gazette and special merit cases have been registered with and approved by National Treasury for which the officials are currently in the progress of obtaining those unit standards outstanding.

### **8. Policies**

All MFMA Circulars and Regulations have been considered in the review of policies approved with this budget.

## **REVENUE**

Council's main source of income is Government Grants.

### **GRANT ALLOCATIONS – DIVISION OF REVENUE ACT (DORA)**

In terms of the 2013/14 Division of Revenue Act, the following allocations are made to Council:

|                                | 2014/15    | 2015/16     | 2016/17     |
|--------------------------------|------------|-------------|-------------|
| Equitable Share                | 99 036 000 | 106 044 000 | 108 346 000 |
| Mun. Systems Improvement grant | 934 000    | 967 000     | 1 018 000   |
| Finance Management Grant       | 1 250 000  | 1 250 000   | 1 300 000   |
| EPWP Incentive Grant           | 1 000 000  | -           | -           |
| RRAMS Grant                    | 1 779 000  | 1 839 000   | 1 897 000   |

## **INTEREST RECEIVED**

Interest received is income from external investments and interest on the current account. Provision of R 5 500 000 was made in this regard.

## **ABATTOIR**

Council operates an Abattoir, which is a trading service. The trading service is supposed to break even, but is currently running at a loss. The Abattoir has a budgeted operating loss of R 4 382 927 for 2014/2015 (R 4 192 577 for 2013/2014).

No tariff increase is proposed at the abattoir. The current tariffs are attached per Annexure 1.

An amount of R 1 574 000 is provided for income from the abattoir, of which R 3 000 for interest received is not included in service charges on the A1 Schedule but disclosed as part of investment income.

## **OTHER INCOME**

Other income refers to sundry income and recovery of tender document costs to a total budgeted amount of R 23 000.

No changes to Fire Fighting tariffs is proposed for 14/15 (See attached Annexure 2). All six local municipalities must be encouraged to implement these particular Tariffs for the purposes of cost recovery. Only R 60 000 fire fighting income has been budgeted due to the trend of the past years where very little to no fire fighting income was transferred to WDM.

## **REVENUE (continued)**

**The total budgeted revenue amounts to R 111 456 000 (13/14 - R 109 839 899). This is an increase of 1.5% as compared to the 2013/2014 Adjustment Budget).**

Attached per **Tables A2, A3 and A4** are details on the revenue by GFS, vote and source.

## **EXPENDITURE**

A reason for the increase in general operating expenditure is due to the provision for diesel for the new standby generators and an increase in the disaster management vote for unplanned catastrophic events such as the floods of early 2014.

## **EMPLOYEE RELATED COSTS**

Personnel expenditure increases by 7.9% in 2013/2014 to R 64 795 361 for officials (2013/2014 original – R 60 391 503), excluding contributions to long service awards and post-retirement medical aid actuarial valuations but including protective clothing.

Provision is made for a general increase of 6.60% for all employees as per MFMA Circular 70 and the SALGA Collective Agreement.

The Health salaries amount to R 14 403 844 (2013/2014 - R 13 615 769) which comprises 22.2% (22.7% in 2013/2014) of the total salaries – 5.8% increase year on year.

The Disaster salaries amount to R 5 891 021 (2013/2014 - R 5 627 529) which comprises 9.1% (9.4% in 2013/2014) of the total salaries – 4.7% increase year on year. This excludes the salaries budgeted in local municipalities for fire fighting staff appointed by the local municipalities. The slight reduction is due to no increases budgeted on protective clothing, provision for leave and operational allowances.

The Abattoir salaries amount to R 3 897 678 (2013/2014 - R 3 623 726) which comprises 6% (6% in 2013/2014) of the total salaries – 7.6% increase year on year. The higher increase is due to notch increases.

Travel allowances were budgeted for all Divisional Managers as well as other extensive travellers in terms of the WDM approved Travel Allowance Policy. There are 63 travel allowances budgeted in comparison to a total staff compliment of 120 permanent employees (47%). No new travel allowances have been added for the 14/15 year.

Overtime increased by 7.8% to R 296 297 (2013/2014 - R 274 822) due to the increase in overtime hours of the Disaster Department and Abattoir.

## **EMPLOYEE RELATED COSTS *(continued)***

Wages increased by 37.8% to R 147 250 (2013/2014 - R 106 850). This is due to the fact that increased days was requested for contract workers at the abattoir due to increased throughput.

Travel allowances have reduced by 3% to R 6 925 509 (2013/2014 - R 7 156 302). This is merely due to restructuring of S57 remuneration packages.

Performance bonuses for S57 managers were budgeted for all managers who were anticipated to be employed at the WDM for at least one year at 30 June 2014, thus excluding MM and MSDCS.

Budget is still provided for Provision for Leave and Provision for Officials' Bonuses due to the GRAP disclosure requirements for annual leave and officials' bonuses.

The total employee related costs amounts to R 64 795 361 (R 64 591 961 including long term provisions) for 2014/2015 which is a 7.29% increase on 2013/2014 personnel budget of R 60 391 503). This comprises 51.6% (2013/2014 – 47.53%; 2012/2013 – 41.49% ; 2011/2012 - 42.60% ; 2010/11 – 43.40%) of the total operating expenditure (including operating expenditure projects on the IDP and excluding Councillor Remuneration).

## **REMUNERATION OF COUNCILLORS**

Councillors' salaries and allowances were based on the Government Gazette Determination of Earnings Threshold of January 2014 plus an annual increase of 6% in 2014/2015. The budget is now compiled on a Grade 4. Provision is made for six full time councillors. The total salaries and allowances for councillors amounts to R 6 440 930 (2013/2014 – R 5 879 223) and comprises 5.1% (2013/2014 - 4.5% ; 2012/2013 – 4.3% ; 2011/2012 – 4.3%) of the total operating expenditure. The provision made for the full time indirect MAYCO member is the difference between the remuneration package paid by the Local Municipality (Mookgophong) and the District Municipality.

## **GENERAL EXPENSES**

The major general expenses are audit fees, subsistence & travel, depreciation, municipal services, annual insurance and security for WDM premises, Abattoir, Modimolle and Lephalale disaster centres.

General expenditure also includes allocations to the Modimolle and Lephalale Disaster Centres for the operation thereof.

National Treasury Circular 66 dated 11 December 2012 requires that the Auditor General must from 2012/2013 express an opinion in relation to non-cash items as it relates to unauthorised expenditure resulting from overspending. Debt impairment and depreciation are more predictable and should be informed by actual municipal performance and intended capitalisation of property, plant and equipment during the budget year. Non-cash items such as depreciation, amortisation and loss on disposal of assets have thus been reviewed to make certain that they are accurately forecasted.

## **GENERAL EXPENSES *(continued)***

Provision of R 6 843 000 (2013/2014 – R 8 835 000) is made for depreciation and R 338 000 (2013/2014 - R 309 000) for amortisation, which is in line with GRAP requirements. The reason for the significant decrease in depreciation is the retrospective correction of reviewed lifespans in the 12/13 financial year due to a 12/13 audit query indicating that it should be a prior period error and not review in estimate.

## **REPAIRS AND MAINTENANCE**

An amount of R 1 375 798 (2013/2014 – R 1 162 763) is provided and constitutes 1.1% (2013/2014 - 0.89%) of the total operating budget. The provision is low due to the fact that we do not have infrastructure assets. This provision is mainly for buildings, vehicles and equipment.

## **CONTRACTED SERVICES**

Contracted services refer to the fire fighting service which is rendered on behalf of Council by the Local Municipalities. Claims are submitted by the local municipalities on a regular basis. Provision of R 15 791 161 (2013/2014 – R 14 587 309) is made for all 6 local municipalities in total and this represents 12.6% (2013/2014 – 11%) of the operating budget. The provision for fire fighting per municipality is as follows:

|                          |   |           |
|--------------------------|---|-----------|
| Bela Bela Municipality   | R | 883 455   |
| Lephalale Municipality   | R | 3 007 058 |
| Modimolle Municipality   | R | 1 978 705 |
| Mogalakwena Municipality | R | 6 671 466 |
| Mookgophong Municipality | R | 1 554 440 |
| Thabazimbi Municipality  | R | 1 696 037 |

The budget for the whole Disaster Department (including contract services for fire fighting) is R 29 639 697 (2013/2014 - R 27 819 148) (excluding the IDP project expenditure) which is an increase of 6.5%. The total fire fighting/disaster function thus constitutes 23.7% (2013/2014 - 21%) of the total operating budget. This is excluding the IDP capital expenditure portion, if any.

## **MUNICIPAL HEALTH**

Budget of R 17 692 385 (2013/2014 - R 16 685 894) (excluding the IDP project expenditure) is made for Municipal Health. If project expenditure is included the total budget is R 17 692 385 (2013/2014 – R 18 355 894) since there is no IDP expenditure for 14/15. This includes personnel costs for 30 officials, which consist of a divisional manager, 6 environmental health heads and 23 environmental health practitioners. If projects are excluded, the increase year on year is 6%.

## MUNICIPAL HEALTH *(continued)*

National government has indicated that they will partly fund the service by providing an equitable share. As per previous equitable share breakdowns, the equitable share portion amounts to approximately R 12 800 000. There is no longer a grant from the Limpopo Department of Health.

The total funding for the health function thus amounts to approximately R 12 800 000. The total projected operating expenditure of the Health division amounts to R 17 692 385 (excluding projects). The function is thus partially unfunded by approximately R 4 890 000.

**The total operating expenditure amounts to:**

**Including the IDP operating expenditure portion: R 125 216 108 (2013/14 - R 128 340 939)**

**Excluding the IDP operating expenditure portion : R 120 545 108 (2013/14 - R 112 519 939)**

**Excluding IDP project expenditure, this is an increase of 7.1% (2013/14 – 10.78% ; 2012/13 - 10.72% ; 2011/12 - 6.3%) as compared to the previous financial year's budget. The MFMA Circular only allows 6% and therefore the additional increases have to be motivated as above.**

Attached per **Tables A2, A3 and A4** are details on the operating expenditure by GFS, vote and source.

## EXPENDITURE PER VOTE

A department constitutes a vote as per the MFMA definition. The following provisions were made per department:

|                                | <b>Operating</b>     | <b>Capital</b> | <b>Total</b>            |
|--------------------------------|----------------------|----------------|-------------------------|
| Budget & Treasury              | R 13 197 255         | R -            | R 13 197 255 <b>(5)</b> |
| Municipal Manager              | R 8 701 494          | R -            | R 8 701 494 <b>(6)</b>  |
| Corporate Services             | R 16 305 280         | R -            | R 16 305 280 <b>(4)</b> |
| Planning & Econ Development    | R 5 015 431          | R -            | R 5 015 431 <b>(9)</b>  |
| Infrastructure Development     | R 6 021 690          | R -            | R 6 021 690 <b>(7)</b>  |
| Office of Executive Support    | R 19 849 996         | R -            | R 19 849 996 <b>(2)</b> |
| Social Dev & Community Serv    | R 2 835 954          | R -            | R 2 835 954 <b>(10)</b> |
| Disaster (Fire Fighting)       | R 29 639 697         | R -            | R 29 639 697 <b>(1)</b> |
| Municipal Environmental Health | R 17 692 385         | R -            | R 17 692 385 <b>(3)</b> |
| Abattoir                       | R 5 956 927          | R -            | R 5 956 927 <b>(8)</b>  |
| <b>Total</b>                   | <b>R 125 216 108</b> | <b>R -</b>     | <b>R 125 216 108</b>    |

## **IDP FUNDING**

Projects have been identified in terms of Council's priorities and will be subjected to community participation processes.

The total budget allocation for projects is as follows:

|         |             |
|---------|-------------|
| 2014/15 | R 4 671 000 |
| 2015/16 | R 1 999 000 |
| 2016/17 | R 0         |

The IDP MTEF totals **R 6 670 000** of which the R 2 052 000 is funded by WDM, R 3 618 000 is funded by the RRAMS Grant and R 1 000 000 is funded from EPWP Incentive Grant.

The total 2013/2014 IDP MTEF was R 22 550 000.

The projects on the IDP are divided into operating and capital projects for the 2014/15 budget year, and are as follows:

|               |             |
|---------------|-------------|
| IDP Capital   | R 0         |
| IDP Operating | R 4 671 000 |

Attached per **Schedule A5** are the details of the IDP by **GFS, vote and source**.

Attached per **Annexure 3** is a detailed breakdown of projects included in the IDP. The Budget is compiled on the projects and budget amounts recommended by the IDP Steering Committee.

| 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 | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousands</b>                                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Financial Performance</b>                                         |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Property rates                                                       | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Service charges                                                      | 608             | 652             | 719             | 729                  | 1 368           | 1 368              | 1 571                                               | 1 650                  | 1 732                  |
| Investment revenue                                                   | 8 253           | 7 411           | 6 289           | 6 020                | 6 020           | 6 020              | 5 700                                               | 5 820                  | 5 930                  |
| Transfers recognised - operational                                   | 97 037          | 99 298          | 93 442          | 99 420               | 102 311         | 102 311            | 104 099                                             | 110 207                | 112 676                |
| Other own revenue                                                    | 231             | 274             | 1 139           | 141                  | 141             | 141                | 86                                                  | 86                     | 86                     |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>106 128</b>  | <b>107 635</b>  | <b>101 589</b>  | <b>106 310</b>       | <b>109 840</b>  | <b>109 840</b>     | <b>111 456</b>                                      | <b>117 763</b>         | <b>120 424</b>         |
| Employee costs                                                       | 41 196          | 44 737          | 50 871          | 62 539               | 60 719          | 58 557             | 67 477                                              | 72 090                 | 77 088                 |
| Remuneration of councillors                                          | 3 825           | 4 979           | 5 473           | 5 879                | 5 879           | 5 854              | 6 441                                               | 6 827                  | 7 237                  |
| Depreciation & asset impairment                                      | 4 182           | 5 181           | 7 647           | 9 144                | 7 844           | 6 025              | 7 181                                               | 7 569                  | 7 977                  |
| Finance charges                                                      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Materials and bulk purchases                                         | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Transfers and grants                                                 | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | 4 671                                               | 1 999                  | –                      |
| Other expenditure                                                    | 20 861          | 27 137          | 30 115          | 34 957               | 37 063          | 37 063             | 39 446                                              | 41 731                 | 44 240                 |
| <b>Total Expenditure</b>                                             | <b>89 870</b>   | <b>108 215</b>  | <b>118 319</b>  | <b>128 341</b>       | <b>144 783</b>  | <b>140 776</b>     | <b>125 216</b>                                      | <b>130 216</b>         | <b>136 542</b>         |
| <b>Surplus/(Deficit)</b>                                             | <b>16 258</b>   | <b>(581)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| Transfers recognised - capital                                       | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Contributions recognised - capital & contributed assets              | –               | 200             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>16 258</b>   | <b>(381)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| Share of surplus/ (deficit) of associate                             | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Surplus/(Deficit) for the year</b>                                | <b>16 258</b>   | <b>(381)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure</b>                                           | <b>7 600</b>    | 11 932          | 8 350           | 6 729                | 13 038          | 13 038             | –                                                   | –                      | –                      |
| Transfers recognised - capital                                       | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Public contributions & donations                                     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Borrowing                                                            | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Internally generated funds                                           | 7 600           | 11 932          | 8 350           | 6 729                | 13 038          | 13 038             | –                                                   | –                      | –                      |
| <b>Total sources of capital funds</b>                                | <b>7 600</b>    | 11 932          | 8 350           | 6 729                | 13 038          | 13 038             | –                                                   | –                      | –                      |
| <b>Financial position</b>                                            |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total current assets                                                 | 128 067         | 120 081         | 108 150         | 53 165               | 64 870          | 68 876             | 72 597                                              | 74 036                 | 72 600                 |
| Total non current assets                                             | 53 296          | 60 226          | 61 532          | 68 697               | 71 750          | 71 750             | 64 569                                              | 57 000                 | 49 023                 |
| Total current liabilities                                            | 7 367           | 6 151           | 9 882           | 9 841                | 10 041          | 10 041             | 19 026                                              | 22 768                 | 26 787                 |
| Total non current liabilities                                        | 12 312          | 12 852          | 13 838          | 15 522               | 15 522          | 15 522             | 17 186                                              | 20 063                 | 23 060                 |
| Community wealth/Equity                                              | 161 685         | 161 304         | 145 962         | 96 498               | 111 056         | 115 063            | 100 954                                             | 88 205                 | 71 777                 |
| <b>Cash flows</b>                                                    |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Net cash from (used) operating                                       | 24 866          | 2 777           | (5 836)         | (12 708)             | 5 337           | 9 344              | 3 555                                               | 1 398                  | (1 479)                |
| Net cash from (used) investing                                       | (7 591)         | (13 949)        | (7 919)         | (6 579)              | (12 920)        | (12 920)           | –                                                   | –                      | –                      |
| Net cash from (used) financing                                       | –               | –               | –               | (6)                  | (6)             | (6)                | –                                                   | –                      | –                      |
| <b>Cash/cash equivalents at the year end</b>                         | <b>108 912</b>  | 97 739          | 83 985          | 52 465               | 64 170          | 68                 |                                                     |                        |                        |

DC36 Waterberg - 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 |
| <b>Revenue - Standard</b>                  | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>       |     | 96 183          | 98 448          | 99 150          | 102 912              | 103 232         | 103 232            | 107 043                                             | 114 211                | 116 732                |
| Executive and council                      |     | 1 769           | 1 416           | 1 082           | 1 190                | 1 427           | 1 427              | 1 234                                               | 1 267                  | 1 318                  |
| Budget and treasury office                 |     | 94 235          | 96 804          | 97 830          | 101 622              | 101 705         | 101 705            | 105 709                                             | 112 837                | 115 299                |
| Corporate services                         |     | 180             | 228             | 238             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| <b>Community and public safety</b>         |     | 7 923           | 8 674           | 23              | 95                   | 95              | 95                 | 60                                                  | 60                     | 60                     |
| Community and social services              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and recreation                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public safety                              |     | 42              | 320             | 23              | 95                   | 95              | 95                 | 60                                                  | 60                     | 60                     |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                     |     | 7 881           | 8 354           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b> |     | 1 384           | 33              | 1 697           | 2 571                | 5 142           | 5 142              | 2 779                                               | 1 839                  | 1 897                  |
| Planning and development                   |     | 724             | 33              | 368             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road transport                             |     | 659             | -               | 1 330           | 2 571                | 5 142           | 5 142              | 2 779                                               | 1 839                  | 1 897                  |
| Environmental protection                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electricity                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste water management                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste management                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other</b>                               | 4   | 638             | 679             | 719             | 732                  | 1 371           | 1 371              | 1 574                                               | 1 653                  | 1 735                  |
| <b>Total Revenue - Standard</b>            | 2   | 106 128         | 107 835         | 101 589         | 106 310              | 109 840         | 109 840            | 111 456                                             | 117 763                | 120 424                |
| <b>Expenditure - Standard</b>              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>       |     | 42 077          | 48 303          | 54 153          | 59 144               | 59 172          | 57 320             | 58 054                                              | 59 794                 | 63 431                 |
| Executive and council                      |     | 20 380          | 25 209          | 30 138          | 28 245               | 28 673          | 27 852             | 28 551                                              | 28 481                 | 30 120                 |
| Budget and treasury office                 |     | 9 301           | 8 055           | 9 765           | 11 807               | 11 926          | 11 887             | 13 197                                              | 13 987                 | 14 886                 |
| Corporate services                         |     | 12 397          | 15 039          | 14 251          | 19 091               | 18 572          | 17 581             | 16 305                                              | 17 326                 | 18 426                 |
| <b>Community and public safety</b>         |     | 29 335          | 38 050          | 42 449          | 50 333               | 51 987          | 50 530             | 50 168                                              | 53 432                 | 56 951                 |
| Community and social services              |     | 2 555           | 4 270           | 1 832           | 3 858                | 3 558           | 3 279              | 2 836                                               | 3 019                  | 3 217                  |
| Sport and recreation                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public safety                              |     | 15 958          | 21 101          | 24 880          | 28 119               | 28 835          | 27 929             | 29 640                                              | 31 525                 | 33 553                 |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                     |     | 10 823          | 12 679          | 15 737          | 18 356               | 19 594          | 19 322             | 17 692                                              | 18 888                 | 20 181                 |
| <b>Economic and environmental services</b> |     | 15 055          | 18 363          | 18 135          | 13 539               | 28 060          | 27 752             | 11 037                                              | 10 653                 | 9 416                  |
| Planning and development                   |     | 9 055           | 5 755           | 6 218           | 6 913                | 8 637           | 8 364              | 5 015                                               | 5 354                  | 5 721                  |
| Road transport                             |     | 6 000           | 12 608          | 11 917          | 6 627                | 19 423          | 19 388             | 6 022                                               | 5 299                  | 3 695                  |
| Environmental protection                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electricity                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste water management                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste management                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other</b>                               | 4   | 3 402           | 3 499           | 3 582           | 5 325                | 5 564           | 5 174              | 5 957                                               | 6 336                  | 6 744                  |
| <b>Total Expenditure - Standard</b>        | 3   | 89 870          | 108 215         | 118 319         | 128 341              | 144 783         | 140 776            | 125 216                                             | 130 216                | 136 542                |
| <b>Surplus/(Deficit) for the year</b>      |     | 16 258          | (381)           | (16 730)        | (22 031)             | (34 943)        | (30 936)           | (13 760)                                            | (12 453)               | (16 118)               |

**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

**DC36 Waterberg - 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 |                        |                        |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                      |     | 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                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - BUDGET & TREASURY                      |     | 94 235          | 96 804          | 97 830          | 101 622              | 101 705         | 101 705            | 105 709                                             | 112 837                | 115 299                |
| Vote 2 - MUNICIPAL MANAGER                      |     | 1 762           | 1 416           | 1 064           | 1 190                | 1 427           | 1 427              | 1 234                                               | 1 267                  | 1 318                  |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES    |     | 180             | 228             | 238             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT        |     | 724             | 33              | 368             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT             |     | 659             | -               | 1 330           | 2 571                | 5 142           | 5 142              | 2 779                                               | 1 839                  | 1 897                  |
| Vote 6 - EXECUTIVE SUPPORT                      |     | 8               | -               | 18              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 8 - DISASTER                               |     | 42              | 320             | 23              | 95                   | 95              | 95                 | 60                                                  | 60                     | 60                     |
| Vote 9 - ENVIRONMENTAL HEALTH                   |     | 7 881           | 8 354           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 10 - ABATTOIR                              |     | 638             | 679             | 719             | 732                  | 1 371           | 1 371              | 1 574                                               | 1 653                  | 1 735                  |
| 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   | 106 128         | 107 835         | 101 589         | 106 310              | 109 840         | 109 840            | 111 456                                             | 117 763                | 120 424                |
| Expenditure by Vote to be appropriated          | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - BUDGET & TREASURY                      |     | 9 301           | 8 055           | 9 765           | 11 807               | 11 926          | 11 887             | 13 197                                              | 13 987                 | 14 886                 |
| Vote 2 - MUNICIPAL MANAGER                      |     | 7 777           | 9 133           | 8 302           | 8 711                | 8 449           | 8 060              | 8 701                                               | 9 245                  | 9 848                  |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES    |     | 12 397          | 15 039          | 14 251          | 19 091               | 18 572          | 17 581             | 16 305                                              | 17 326                 | 18 426                 |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT        |     | 9 055           | 5 755           | 6 218           | 6 913                | 8 637           | 8 364              | 5 015                                               | 5 354                  | 5 721                  |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT             |     | 6 000           | 12 608          | 11 917          | 6 627                | 19 423          | 19 388             | 6 022                                               | 5 299                  | 3 695                  |
| Vote 6 - EXECUTIVE SUPPORT                      |     | 12 603          | 16 077          | 21 836          | 19 534               | 20 224          | 19 792             | 19 850                                              | 19 236                 | 20 272                 |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE |     | 2 555           | 4 270           | 1 832           | 3 858                | 3 558           | 3 279              | 2 836                                               | 3 019                  | 3 217                  |
| Vote 8 - DISASTER                               |     | 15 958          | 21 101          | 24 880          | 28 119               | 28 835          | 27 929             | 29 640                                              | 31 525                 | 33 553                 |
| Vote 9 - ENVIRONMENTAL HEALTH                   |     | 10 823          | 12 679          | 15 737          | 18 356               | 19 594          | 19 322             | 17 692                                              | 18 888                 | 20 181                 |
| Vote 10 - ABATTOIR                              |     | 3 402           | 3 499           | 3 582           | 5 325                | 5 564           | 5 174              | 5 957                                               | 6 336                  | 6 744                  |
| 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   | 89 870          | 108 215         | 118 319         | 128 341              | 144 783         | 140 776            | 125 216                                             | 130 216                | 136 542                |
| Surplus/(Deficit) for the year                  | 2   | 16 258          | (381)           | (16 730)        | (22 031)             | (34 943)        | (30 936)           | (13 760)                                            | (12 453)               | (16 118)               |

**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

DC36 Waterberg - 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 |                        |                        |
|----------------------------------------------------------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                           | 1    | 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 |
| <b>Revenue By Source</b>                                             |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Property rates                                                       | 2    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Property rates - penalties & collection charges                      |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Service charges - electricity revenue                                | 2    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Service charges - water revenue                                      | 2    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Service charges - sanitation revenue                                 | 2    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Service charges - refuse revenue                                     | 2    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Service charges - other                                              |      | 608             | 652             | 719             | 729                  | 1 368           | 1 368              | 1 571                                               | 1 650                  | 1 732                  |
| Rental of facilities and equipment                                   |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Interest earned - external investments                               |      | 8 253           | 7 411           | 6 289           | 6 020                | 6 020           | 6 020              | 5 700                                               | 5 820                  | 5 930                  |
| Interest earned - outstanding debtors                                |      | 30              | 27              | 0               | 3                    | 3               | 3                  | 3                                                   | 3                      | 3                      |
| Dividends received                                                   |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Fines                                                                |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Licences and permits                                                 |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Agency services                                                      |      | 16              | 76              | 23              | 95                   | 95              | 95                 | 60                                                  | 60                     | 60                     |
| Transfers recognised - operational                                   |      | 97 037          | 99 298          | 93 442          | 99 420               | 102 311         | 102 311            | 104 099                                             | 110 207                | 112 676                |
| Other revenue                                                        | 2    | 180             | 161             | 1 093           | 43                   | 43              | 43                 | 23                                                  | 23                     | 23                     |
| Gains on disposal of PPE                                             |      | 4               | 11              | 23              | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |      | <b>106 128</b>  | <b>107 635</b>  | <b>101 589</b>  | <b>106 310</b>       | <b>109 840</b>  | <b>109 840</b>     | <b>111 456</b>                                      | <b>117 763</b>         | <b>120 424</b>         |
| <b>Expenditure By Type</b>                                           |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Employee related costs                                               | 2    | 41 196          | 44 737          | 50 871          | 62 539               | 60 719          | 58 557             | 67 477                                              | 72 090                 | 77 088                 |
| Remuneration of councillors                                          |      | 3 825           | 4 979           | 5 473           | 5 879                | 5 879           | 5 854              | 6 441                                               | 6 827                  | 7 237                  |
| Debt impairment                                                      | 3    | 30              | 178             | (73)            | —                    | —               | —                  | —                                                   | —                      | —                      |
| Depreciation & asset impairment                                      | 2    | 4 182           | 5 181           | 7 647           | 9 144                | 7 844           | 6 025              | 7 181                                               | 7 569                  | 7 977                  |
| Finance charges                                                      |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Bulk purchases                                                       | 2    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Other materials                                                      | 8    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Contracted services                                                  |      | 8 389           | 11 987          | 12 760          | 14 587               | 14 837          | 14 837             | 15 791                                              | 16 840                 | 17 974                 |
| Transfers and grants                                                 |      | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | 4 671                                               | 1 999                  | —                      |
| Other expenditure                                                    | 4, 5 | 12 208          | 14 963          | 16 900          | 20 295               | 22 150          | 22 150             | 23 580                                              | 24 805                 | 26 166                 |
| Loss on disposal of PPE                                              |      | 235             | 9               | 528             | 75                   | 75              | 75                 | 75                                                  | 85                     | 100                    |
| <b>Total Expenditure</b>                                             |      | <b>89 870</b>   | <b>108 215</b>  | <b>118 319</b>  | <b>128 341</b>       | <b>144 783</b>  | <b>140 776</b>     | <b>125 216</b>                                      | <b>130 216</b>         | <b>136 542</b>         |
| <b>Surplus/(Deficit)</b>                                             |      | <b>16 258</b>   | <b>(581)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| Transfers recognised - capital                                       | 6    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Contributions recognised - capital                                   |      | —               | 200             | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Contributed assets                                                   |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |      | <b>16 258</b>   | <b>(381)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| Taxation                                                             |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) after taxation</b>                              |      | <b>16 258</b>   | <b>(381)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| Attributable to minorities                                           |      | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                |      | <b>16 258</b>   | <b>(381)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |
| Share of surplus/ (deficit) of associate                             | 7    | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>                                |      | <b>16 258</b>   | <b>(381)</b>    | <b>(16 730)</b> | <b>(22 031)</b>      | <b>(34 943)</b> | <b>(30 936)</b>    | <b>(13 760)</b>                                     | <b>(12 453)</b>        | <b>(16 118)</b>        |

**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

DC36 Waterberg - 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 | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                                 | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure - Vote</b>                 |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>  | <b>2</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - BUDGET & TREASURY                        |          | -               | 71              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 2 - MUNICIPAL MANAGER                        |          | -               | 51              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES      |          | -               | 2 036           | -               | 245                  | 745             | 745                | -                                                   | -                      | -                      |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT          |          | -               | 37              | 6               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT               |          | -               | 7               | -               | 290                  | 513             | 513                | -                                                   | -                      | -                      |
| Vote 6 - EXECUTIVE SUPPORT                        |          | -               | 1 388           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICES  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 8 - DISASTER                                 |          | -               | 7 396           | -               | 3 491                | 3 623           | 3 623              | -                                                   | -                      | -                      |
| Vote 9 - ENVIRONMENTAL HEALTH                     |          | -               | 3               | 18              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 10 - ABATTOIR                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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]                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>   | <b>7</b> | -               | <b>10 989</b>   | <b>25</b>       | <b>4 026</b>         | <b>4 880</b>    | <b>4 880</b>       | -                                                   | -                      | -                      |
| <b>Single-year expenditure to be appropriated</b> | <b>2</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - BUDGET & TREASURY                        |          | 29              | -               | 15              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 2 - MUNICIPAL MANAGER                        |          | 29              | -               | 30              | -                    | 350             | 350                | -                                                   | -                      | -                      |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES      |          | 822             | -               | 605             | 880                  | 1 931           | 1 931              | -                                                   | -                      | -                      |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT          |          | 32              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT               |          | 36              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 6 - EXECUTIVE SUPPORT                        |          | 94              | -               | 63              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICES  |          | 6               | -               | 18              | -                    | 858             | 858                | -                                                   | -                      | -                      |
| Vote 8 - DISASTER                                 |          | 4 579           | -               | 6 699           | 1 823                | 5 018           | 5 018              | -                                                   | -                      | -                      |
| Vote 9 - ENVIRONMENTAL HEALTH                     |          | 103             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 10 - ABATTOIR                                |          | 1 870           | 943             | 896             | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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]                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b>  |          | <b>7 600</b>    | <b>943</b>      | <b>8 326</b>    | <b>2 703</b>         | <b>8 157</b>    | <b>8 157</b>       | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure - Vote</b>           |          | <b>7 600</b>    | <b>11 932</b>   | <b>8 350</b>    | <b>6 729</b>         | <b>13 038</b>   | <b>13 038</b>      | -                                                   | -                      | -                      |
| <b>Capital Expenditure - Standard</b>             |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>              |          | <b>973</b>      | <b>3 546</b>    | <b>713</b>      | <b>1 125</b>         | <b>3 026</b>    | <b>3 026</b>       | -                                                   | -                      | -                      |
| Executive and council                             |          | 122             | 1 439           | 93              | -                    | 350             | 350                | -                                                   | -                      | -                      |
| Budget and treasury office                        |          | 29              | 71              | 15              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Corporate services                                |          | 822             | 2 036           | 605             | 1 125                | 2 676           | 2 676              | -                                                   | -                      | -                      |
| <b>Community and public safety</b>                |          | <b>4 688</b>    | <b>7 399</b>    | <b>6 735</b>    | <b>5 314</b>         | <b>9 499</b>    | <b>9 499</b>       | -                                                   | -                      | -                      |
| Community and social services                     |          | 6               | -               | 18              | -                    | 858             | 858                | -                                                   | -                      | -                      |
| Sport and recreation                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public safety                                     |          | 4 579           | 7 396           | 6 699           | 5 314                | 8 641           | 8 641              | -                                                   | -                      | -                      |
| Housing                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                            |          | 103             | 3               | 18              | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b>        |          | <b>69</b>       | <b>44</b>       | <b>6</b>        | <b>290</b>           | <b>513</b>      | <b>513</b>         | -                                                   | -                      | -                      |
| Planning and development                          |          | 32              | 37              | 6               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road transport                                    |          | 36              | 7               | -               | 290                  | 513             | 513                | -                                                   | -                      | -                      |
| Environmental protection                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>                           |          | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | -                                                   | -                      | -                      |
| Electricity                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste water management                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste management                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other</b>                                      |          | <b>1 870</b>    | <b>943</b>      | <b>896</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure - Standard</b>       | <b>3</b> | <b>7 600</b>    | <b>11 932</b>   | <b>8 350</b>    | <b>6 729</b>         | <b>13 038</b>   | <b>13 038</b>      | -                                                   | -                      | -                      |
| <b>Funded by:</b>                                 |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government                               |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Provincial Government                             |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| District Municipality                             |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other transfers and grants                        |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Transfers recognised - capital</b>             | <b>4</b> | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Public contributions &amp; donations</b>       | <b>5</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Borrowing</b>                                  | <b>6</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Internally generated funds</b>                 |          | <b>7 600</b>    | <b>11 932</b>   | <b>8 350</b>    | <b>6 729</b>         | <b>13 038</b>   | <b>13 038</b>      | -                                                   | -                      | -                      |
| <b>Total Capital Funding</b>                      | <b>7</b> | <b>7 600</b>    | <b>11 932</b>   | <b>8 350</b>    | <b>6 729</b>         | <b>13 038</b>   | <b>13 038</b>      | -                                                   | -                      | -                      |

## 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

DC36 Waterberg - 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 | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| ASSETS                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current assets                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Cash                                     |     | 108 912         | 97 739          | 83 985          | 5 003                | 5 006           | 5 006              | 5 006                                               | 5 006                  | 5 006                  |
| Call investment deposits                 | 1   | 18 085          | 20 287          | 20 149          | 47 463               | 59 164          | 63 171             | 66 726                                              | 68 124                 | 66 645                 |
| Consumer debtors                         | 1   | 13              | 2               | (4)             | 50                   | 50              | 50                 | 80                                                  | 85                     | 90                     |
| Other debtors                            |     | 965             | 1 952           | 3 907           | 550                  | 550             | 550                | 680                                                 | 712                    | 745                    |
| Current portion of long-term receivables |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Inventory                                | 2   | 93              | 100             | 114             | 100                  | 100             | 100                | 106                                                 | 110                    | 115                    |
| Total current assets                     |     | 128 067         | 120 081         | 108 150         | 53 165               | 64 870          | 68 876             | 72 597                                              | 74 036                 | 72 600                 |
| Non current assets                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Long-term receivables                    |     | 2               | 35              | 35              | 2                    | 35              | 35                 | 35                                                  | 35                     | 35                     |
| Investments                              |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Investment property                      |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Investment in Associate                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Property, plant and equipment            | 3   | 51 632          | 57 492          | 58 965          | 68 480               | 69 501          | 69 501             | 62 658                                              | 55 445                 | 47 843                 |
| Agricultural                             |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Biological                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Intangible                               |     | 1 636           | 2 625           | 2 414           | 214                  | 2 214           | 2 214              | 1 876                                               | 1 520                  | 1 144                  |
| Other non-current assets                 |     | 27              | 74              | 118             | —                    | —               | —                  | —                                                   | —                      | —                      |
| Total non current assets                 |     | 53 296          | 60 226          | 61 532          | 68 697               | 71 750          | 71 750             | 64 569                                              | 57 000                 | 49 023                 |
| TOTAL ASSETS                             |     | 181 364         | 180 307         | 169 682         | 121 862              | 136 619         | 140 626            | 137 166                                             | 131 036                | 121 623                |
| LIABILITIES                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current liabilities                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bank overdraft                           | 1   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Borrowing                                | 4   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Consumer deposits                        |     | 2               | 2               | 1               | 2                    | 2               | 2                  | 2                                                   | 2                      | 2                      |
| Trade and other payables                 | 4   | 6 103           | 4 435           | 7 931           | 7 547                | 7 747           | 7 747              | 14 826                                              | 17 673                 | 20 700                 |
| Provisions                               |     | 1 263           | 1 715           | 1 950           | 2 293                | 2 293           | 2 293              | 4 198                                               | 5 094                  | 6 086                  |
| Total current liabilities                |     | 7 367           | 6 151           | 9 882           | 9 841                | 10 041          | 10 041             | 19 026                                              | 22 768                 | 26 787                 |
| Non current liabilities                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Borrowing                                |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Provisions                               |     | 12 312          | 12 852          | 13 838          | 15 522               | 15 522          | 15 522             | 17 186                                              | 20 063                 | 23 060                 |
| Total non current liabilities            |     | 12 312          | 12 852          | 13 838          | 15 522               | 15 522          | 15 522             | 17 186                                              | 20 063                 | 23 060                 |
| TOTAL LIABILITIES                        |     | 19 679          | 19 003          | 23 720          | 25 363               | 25 563          | 25 563             | 36 212                                              | 42 832                 | 49 846                 |
| NET ASSETS                               | 5   | 161 685         | 161 304         | 145 962         | 96 498               | 111 056         | 115 063            | 100 954                                             | 88 205                 | 71 777                 |
| COMMUNITY WEALTH/EQUITY                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accumulated Surplus/(Deficit)            |     | 159 556         | 159 238         | 144 324         | 94 823               | 109 381         | 113 388            | 99 628                                              | 87 175                 | 71 057                 |
| Reserves                                 | 4   | 2 129           | 2 066           | 1 638           | 1 675                | 1 675           | 1 675              | 1 326                                               | 1 030                  | 720                    |
| Minorities' interests                    |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| TOTAL COMMUNITY WEALTH/EQUITY            | 5   | 161 685         | 161 304         | 145 962         | 96 498               | 111 056         | 115 063            | 100 954                                             | 88 205                 | 71 777                 |

## 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

DC36 Waterberg - Table A7 Budgeted Cash Flows

| Description                                       | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                        |     | 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 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Receipts</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Ratepayers and other                              |     | 770             | 833             | 1 913           | 806                  | 1 445           | 1 445              | 1 494                                               | 1 696                  | 1 777                  |
| Government - operating                            | 1   | 98 155          | 96 677          | 94 170          | 99 420               | 102 311         | 102 311            | 104 099                                             | 110 207                | 112 676                |
| Government - capital                              | 1   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Interest                                          |     | 8 283           | 7 438           | 6 289           | 6 023                | 6 023           | 6 023              | 5 703                                               | 5 823                  | 5 933                  |
| Dividends                                         |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Payments</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Suppliers and employees                           |     | (62 416)        | (76 708)        | (83 355)        | (103 136)            | (71 165)        | (67 158)           | (103 070)                                           | (114 329)              | (121 865)              |
| Finance charges                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Transfers and Grants                              | 1   | (19 925)        | (25 464)        | (24 853)        | (15 821)             | (33 278)        | (33 278)           | (4 671)                                             | (1 999)                | —                      |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  |     | <b>24 866</b>   | <b>2 777</b>    | <b>(5 836)</b>  | <b>(12 708)</b>      | <b>5 337</b>    | <b>9 344</b>       | <b>3 555</b>                                        | <b>1 398</b>           | <b>(1 479)</b>         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Receipts</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Proceeds on disposal of PPE                       |     | 6               | 17              | 280             | 75                   | 75              | 75                 | —                                                   | —                      | —                      |
| Decrease (Increase) in non-current debtors        |     | —               | —               | 13              | —                    | (33)            | (33)               | —                                                   | —                      | —                      |
| Decrease (increase) other non-current receivables |     | 4               | (33)            | —               | 75                   | 75              | 75                 | —                                                   | —                      | —                      |
| Decrease (increase) in non-current investments    |     | —               | (2 202)         | 138             | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Payments</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital assets                                    |     | (7 600)         | (11 732)        | (8 350)         | (6 729)              | (13 038)        | (13 038)           | —                                                   | —                      | —                      |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  |     | <b>(7 591)</b>  | <b>(13 949)</b> | <b>(7 919)</b>  | <b>(6 579)</b>       | <b>(12 920)</b> | <b>(12 920)</b>    | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Receipts</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Short term loans                                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Borrowing long term/refinancing                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Increase (decrease) in consumer deposits          |     | —               | —               | —               | (6)                  | (6)             | (6)                | —                                                   | —                      | —                      |
| <b>Payments</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Repayment of borrowing                            |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>(6)</b>           | <b>(6)</b>      | <b>(6)</b>         | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      |     | <b>17 275</b>   | <b>(11 172)</b> | <b>(13 755)</b> | <b>(19 293)</b>      | <b>(7 588)</b>  | <b>(3 582)</b>     | <b>3 555</b>                                        | <b>1 398</b>           | <b>(1 479)</b>         |
| Cash/cash equivalents at the year begin:          | 2   | <b>91 637</b>   | <b>108 912</b>  | <b>97 739</b>   | <b>71 758</b>        | <b>71 758</b>   | <b>71 758</b>      | <b>68 176</b>                                       | <b>71 731</b>          | <b>73 129</b>          |
| Cash/cash equivalents at the year end:            | 2   | <b>108 912</b>  | <b>97 739</b>   | <b>83 985</b>   | <b>52 465</b>        | <b>64 170</b>   | <b>68 176</b>      | <b>71 731</b>                                       | <b>73 129</b>          | <b>71 650</b>          |

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

DC36 Waterberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

| 2010/11 Cash-backed Reserves/contingent surplus recommendation |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|----------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                    |  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                                     |  |     | 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 |
| <b>Cash and investments available</b>                          |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Cash/cash equivalents at the year end                          |  | 1   | 108 912         | 97 739          | 83 985          | 52 465               | 64 170          | 68 176             | 71 731                                              | 73 129                 | 71 650                 |
| Other current investments > 90 days                            |  |     | 18 085          | 20 287          | 20 149          | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non current assets - Investments                               |  | 1   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash and investments available:</b>                         |  |     | <b>126 997</b>  | <b>118 026</b>  | <b>104 134</b>  | <b>52 465</b>        | <b>64 170</b>   | <b>68 176</b>      | <b>71 731</b>                                       | <b>73 129</b>          | <b>71 650</b>          |
| <b>Application of cash and investments</b>                     |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Unspent conditional transfers                                  |  |     | 3 291           | 670             | 1 398           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspent borrowing                                              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Statutory requirements                                         |  | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Other working capital requirements                             |  | 3   | 5 008           | 6 764           | 4 111           | 9 489                | 9 639           | 9 639              | 14 109                                              | 16 860                 | 19 850                 |
| Other provisions                                               |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Long term investments committed                                |  | 4   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reserves to be backed by cash/investments                      |  | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Application of cash and investments:</b>              |  |     | <b>8 298</b>    | <b>7 434</b>    | <b>5 510</b>    | <b>9 489</b>         | <b>9 639</b>    | <b>9 639</b>       | <b>14 109</b>                                       | <b>16 860</b>          | <b>19 850</b>          |
| <b>Surplus(shortfall)</b>                                      |  |     | <b>118 698</b>  | <b>110 592</b>  | <b>98 624</b>   | <b>42 977</b>        | <b>54 531</b>   | <b>58 538</b>      | <b>57 622</b>                                       | <b>56 269</b>          | <b>51 801</b>          |

**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

DC36 Waterberg - 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                            |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <u>Total New Assets</u>                        | 1    | 5 845           | 11 074          | 8 350           | 6 429                | 12 722          | 12 722             | -                                                   | -                      | -                      |
| Infrastructure - Road transport                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                    |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                      |      | 101             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Heritage assets                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other assets                                   | 6    | 4 867           | 9 827           | 8 339           | 6 429                | 12 372          | 12 372             | -                                                   | -                      | -                      |
| Agricultural Assets                            |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological assets                              |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangibles                                    |      | 876             | 1 247           | 12              | -                    | 350             | 350                | -                                                   | -                      | -                      |
| <u>Total Renewal of Existing Assets</u>        | 2    | 1 756           | 858             | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| Infrastructure - Road transport                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                    |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Heritage assets                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other assets                                   | 6    | 1 756           | 858             | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| Agricultural Assets                            |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological assets                              |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangibles                                    |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <u>Total Capital Expenditure</u>               | 4    | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Road transport                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                    |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                      |      | 101             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Heritage assets                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other assets                                   | 6    | 6 623           | 10 685          | 8 339           | 6 729                | 12 688          | 12 688             | -                                                   | -                      | -                      |
| Agricultural Assets                            |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological assets                              |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangibles                                    |      | 876             | 1 247           | 12              | -                    | 350             | 350                | -                                                   | -                      | -                      |
| TOTAL CAPITAL EXPENDITURE - Asset class        | 2    | 7 600           | 11 932          | 8 350           | 6 729                | 13 038          | 13 038             | -                                                   | -                      | -                      |
| ASSET REGISTER SUMMARY - PPE (WDV)             |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure - Road transport                | 5    |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure - Electricity                   |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure - Water                         |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure - Sanitation                    |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure - Other                         |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                      |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Heritage assets                                |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Investment properties                          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other assets                                   |      | 51 632          | 57 492          | 58 965          | 68 480               | 69 501          | 69 501             | 62 658                                              | 55 445                 | 47 843                 |
| Agricultural Assets                            |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological assets                              |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangibles                                    |      | 1 636           | 2 625           | 2 414           | 214                  | 2 214           | 2 214              | 1 876                                               | 1 520                  | 1 144                  |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV)       | 5    | 53 268          | 60 118          | 61 379          | 68 695               | 71 715          | 71 715             | 64 534                                              | 56 965                 | 48 988                 |
| EXPENDITURE OTHER ITEMS                        |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <u>Depreciation &amp; asset impairment</u>     | 3    | 4 182           | 5 181           | 7 647           | 9 144                | 7 844           | 6 025              | 7 181                                               | 7 569                  | 7 977                  |
| <u>Repairs and Maintenance by Asset Class</u>  |      | 481             | 779             | 860             | 1 163                | 1 548           | 1 548              | 1 376                                               | 1 450                  | 1 528                  |
| Infrastructure - Road transport                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                   |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                    |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure                                 |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                      |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Heritage assets                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment properties                          |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other assets                                   | 6, 7 | 481             | 779             | 860             | 1 163                | 1 548           | 1 548              | 1 376                                               | 1 450                  | 1 528                  |
| TOTAL EXPENDITURE OTHER ITEMS                  |      | 4 663           | 5 960           | 8 507           | 10 307               | 9 392           | 7 573              | 8 557                                               | 9 019                  | 9 506                  |
| Renewal of Existing Assets as % of total capex |      | 23.1%           | 7.2%            | 0.0%            | 4.5%                 | 2.4%            | 2.4%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Renewal of Existing Assets as % of deprecn"    |      | 42.0%           | 16.6%           | 0.0%            | 3.3%                 | 4.0%            | 5.2%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| R&M as a % of PPE                              |      | 0.9%            | 1.4%            | 1.5%            | 1.7%                 | 2.2%            | 2.2%               | 2.2%                                                | 2.6%                   | 3.2%                   |
| Renewal and R&M as a % of PPE                  |      | 4.0%            | 3.0%            | 1.0%            | 2.0%                 | 3.0%            | 3.0%               | 2.0%                                                | 3.0%                   | 3.0%                   |

## References

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

DC36 Waterberg - 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 |
| <b>Household service targets</b>                                           | 1   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Water:</b>                                                              |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Piped water inside dwelling                                                |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Piped water inside yard (but not in dwelling)                              |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Using public tap (at least min.service level)                              | 2   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Other water supply (at least min.service level)                            | 4   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <i>Minimum Service Level and Above sub-total</i>                           |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| Using public tap (< min.service level)                                     | 3   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| Other water supply (< min.service level)                                   | 4   |         |         |         |                      |                 |                    |                                                     |                        |                        |
| No water supply                                                            |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <i>Below Minimum Service Level sub-total</i>                               |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                                          | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sanitation/sewerage:</b>                                                |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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>                               |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                                          | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Energy:</b>                                                             |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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>                               |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                                          | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Refuse:</b>                                                             |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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>                               |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total number of households</b>                                          | 5   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Households receiving Free Basic Service</b>                             | 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)                                      |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Cost of Free Basic Services provided (R'000)</b>                        | 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)                                               |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Total cost of FBS provided (minimum social package)</b>                 |     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Highest level of free service provided</b>                              |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| 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)                                           |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue cost of free services provided (R'000)</b>                      | 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                                                                      |     |         |         |         |                      |                 |                    |                                                     |                        |                        |
| <b>Total revenue cost of free services provided (total social package)</b> | 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

| 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 |
| <b>R thousand</b>                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>REVENUE ITEMS:</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <u>Property rates</u>                              | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Property Rates                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| less Revenue Foregone                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Net Property Rates</b>                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <u>Service charges - electricity revenue</u>       | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Service charges - electricity revenue        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| less Revenue Foregone                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Net Service charges - electricity revenue</b>   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <u>Service charges - water revenue</u>             | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Service charges - water revenue              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| less Revenue Foregone                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Net Service charges - water revenue</b>         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <u>Service charges - sanitation revenue</u>        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Service charges - sanitation revenue         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| less Revenue Foregone                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Net Service charges - sanitation revenue</b>    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <u>Service charges - refuse revenue</u>            | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total refuse removal revenue                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| Total landfill revenue                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| less Revenue Foregone                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <b>Net Service charges - refuse revenue</b>        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <u>Other Revenue by source</u>                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| List other revenue by source                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
|                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
|                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| Tender document sales & other income               |     | 180             | 161             | 1 093           | 43                   | 43              | 43                 | 23                                                  | 23                     | 23                     |
|                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
|                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
|                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      |                        |
| <b>Total 'Other' Revenue</b>                       | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                    | 1   | 180             | 161             | 1 093           | 43                   | 43              | 43                 | 23                                                  | 23                     | 23                     |
| <b>EXPENDITURE ITEMS:</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <u>Employee related costs</u>                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                           | 2   | 25 713          | 28 293          | 31 769          | 37 060               | 35 565          | 34 925             | 40 358                                              | 43 143                 | 46 163                 |
| Pension and UIF Contributions                      |     | 4 578           | 5 431           | 6 064           | 7 398                | 7 303           | 6 929              | 8 146                                               | 8 708                  | 9 317                  |
| Medical Aid Contributions                          |     | 1 633           | 1 876           | 2 115           | 2 816                | 2 796           | 2 427              | 2 918                                               | 3 119                  | 3 337                  |
| Overtime                                           |     | 47              | 138             | 319             | 599                  | 609             | 577                | 620                                                 | 663                    | 710                    |
| Performance Bonus                                  |     | (63)            | 281             | 282             | 473                  | 473             | 473                | 684                                                 | 731                    | 782                    |
| Motor Vehicle Allowance                            |     | 3 827           | 4 499           | 5 247           | 7 156                | 6 751           | 6 331              | 6 926                                               | 7 403                  | 7 922                  |
| Cellphone Allowance                                |     | 273             | 319             | 373             | 464                  | 464             | 392                | 475                                                 | 507                    | 543                    |
| Housing Allowances                                 |     | 168             | 185             | 182             | 274                  | 259             | 190                | 283                                                 | 302                    | 323                    |
| Other benefits and allowances                      |     | 451             | 765             | 1 094           | 1 205                | 1 205           | 1 170              | 1 276                                               | 1 365                  | 1 460                  |
| Payments in lieu of leave                          |     | 1 177           | 1 534           | 1 694           | 1 875                | 2 075           | 1 935              | 2 390                                               | 2 555                  | 2 734                  |
| Long service awards                                |     | 390             | 452             | 312             | 617                  | 617             | 617                | 655                                                 | 690                    | 727                    |
| Post-retirement benefit obligations                | 4   | 3 002           | 965             | 1 420           | 2 602                | 2 602           | 2 591              | 2 747                                               | 2 903                  | 3 069                  |
| <b>sub-total</b>                                   | 5   | 41 196          | 44 737          | 50 871          | 62 539               | 60 719          | 58 557             | 67 477                                              | 72 090                 | 77 088                 |
| <u>Less: Employees costs capitalised to PPE</u>    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Employee related costs</b>                | 1   | 41 196          | 44 737          | 50 871          | 62 539               | 60 719          | 58 557             | 67 477                                              | 72 090                 | 77 088                 |
| <u>Contributions recognised - capital</u>          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Donation of land from Lephalale Local Municipality |     | -               | 200             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Contributions recognised - capital</b>    |     | -               | 200             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <u>Depreciation &amp; asset impairment</u>         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Depreciation of Property, Plant & Equipment        |     | 4 182           | 5 181           | 5 890           | 9                    |                 |                    |                                                     |                        |                        |

|                                                  |   |     |     |     |       |       |       |       |       |
|--------------------------------------------------|---|-----|-----|-----|-------|-------|-------|-------|-------|
| <b>by Expenditure Item</b>                       | 8 |     |     |     |       |       |       |       |       |
| Employee related costs                           |   |     |     |     |       |       |       |       |       |
| Other materials                                  |   |     |     |     |       |       |       |       |       |
| Contracted Services                              |   |     |     |     |       |       |       |       |       |
| Other Expenditure                                |   | 481 | 779 | 860 | 1 163 | 1 548 | 1 548 | 1 376 | 1 450 |
| <b>Total Repairs and Maintenance Expenditure</b> | 9 | 481 | 779 | 860 | 1 163 | 1 548 | 1 548 | 1 376 | 1 450 |

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

DC36 Waterberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| R thousand | Description                                                          | Ref | Vote 1 -<br>BUDGET &<br>TREASURY | Vote 2 -<br>MUNICIPAL<br>MANAGER | Vote 3 -<br>CORPORATE<br>SUPPORT &<br>SHARED<br>SERVICES | Vote 4 -<br>PLANNING &<br>ECONOMIC<br>DEVELOPMENT | Vote 5 -<br>INFRASTRUCTURE<br>DEVELOPMENT | Vote 6 -<br>EXECUTIVE<br>SUPPORT | Vote 7 -<br>SOCIAL<br>DEVELOPMENT<br>&<br>COMMUNITY | Vote 8 -<br>DISASTER | Vote 9 -<br>ENVIRONMENTAL<br>HEALTH | Vote 10 -<br>ABATTOIR | Vote 11 -<br>[NAME OF<br>VOTE 11] | Vote 12 -<br>[NAME OF<br>VOTE 12] | Vote 13 -<br>[NAME OF<br>VOTE 13] | Vote 14 -<br>[NAME OF<br>VOTE 14] | Vote 15 -<br>[NAME OF<br>VOTE 15] | Total           |
|------------|----------------------------------------------------------------------|-----|----------------------------------|----------------------------------|----------------------------------------------------------|---------------------------------------------------|-------------------------------------------|----------------------------------|-----------------------------------------------------|----------------------|-------------------------------------|-----------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------|
| 1          |                                                                      |     |                                  |                                  |                                                          |                                                   |                                           |                                  |                                                     |                      |                                     |                       |                                   |                                   |                                   |                                   |                                   |                 |
|            | <b>Revenue By Source</b>                                             |     |                                  |                                  |                                                          |                                                   |                                           |                                  |                                                     |                      |                                     |                       |                                   |                                   |                                   |                                   |                                   |                 |
|            | 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                                   |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Interest earned - external investments                               |     | 5 700                            | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | 1 571                 | -                                 | -                                 | -                                 | -                                 | -                                 | 1 571           |
|            | Interest earned - outstanding debtors                                |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Dividends received                                                   |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Fines                                                                |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Licences and permits                                                 |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Agency services                                                      |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | 60                   | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | 60              |
|            | Other revenue                                                        |     | 23                               | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | 23              |
|            | Transfers recognised - operational                                   |     | 99 986                           | 1 234                            | 100                                                      | 2 779                                             | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | 104 099         |
|            | Gains on disposal of PPE                                             |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | <b>Total Revenue (excluding capital transfers and contribution)</b>  |     | <b>105 709</b>                   | <b>1 234</b>                     | <b>100</b>                                               | <b>2 779</b>                                      | <b>-</b>                                  | <b>-</b>                         | <b>-</b>                                            | <b>60</b>            | <b>-</b>                            | <b>1 571</b>          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>111 456</b>  |
|            | <b>Expenditure By Type</b>                                           |     |                                  |                                  |                                                          |                                                   |                                           |                                  |                                                     |                      |                                     |                       |                                   |                                   |                                   |                                   |                                   |                 |
|            | Employee related costs                                               |     | 9 362                            | 6 201                            | 9 299                                                    | 4 583                                             | 2 904                                     | 7 788                            | 2 396                                               | 5 879                | 14 846                              | 4 220                 | -                                 | -                                 | -                                 | -                                 | -                                 | 67 477          |
|            | Remuneration of councillors                                          |     | -                                | -                                | -                                                        | -                                                 | -                                         | 6 441                            | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | 6 441           |
|            | Debt impairment                                                      |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Depreciation & asset impairment                                      |     | 179                              | 78                               | 1 020                                                    | 30                                                | 30                                        | 400                              | 36                                                  | 5 016                | 72                                  | 320                   | -                                 | -                                 | -                                 | -                                 | -                                 | 7 181           |
|            | Finance charges                                                      |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Bulk purchases                                                       |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Other materials                                                      |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Contracted services                                                  |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | 15 791               | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Transfers and grants                                                 |     | -                                | -                                | -                                                        | -                                                 | 2 779                                     | 1 892                            | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | 15 791          |
|            | Other expenditure                                                    |     | 3 656                            | 2 422                            | 5 911                                                    | 403                                               | 309                                       | 3 329                            | 404                                                 | 2 953                | 2 775                               | 1 417                 | -                                 | -                                 | -                                 | -                                 | -                                 | 4 671           |
|            | Loss on disposal of PPE                                              |     | -                                | -                                | 75                                                       | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | 75              |
|            | <b>Total Expenditure</b>                                             |     | <b>13 197</b>                    | <b>8 701</b>                     | <b>16 305</b>                                            | <b>5 015</b>                                      | <b>6 022</b>                              | <b>19 850</b>                    | <b>2 836</b>                                        | <b>29 640</b>        | <b>17 692</b>                       | <b>5 957</b>          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>125 216</b>  |
|            | <b>Surplus/(Deficit)</b>                                             |     | <b>92 512</b>                    | <b>(7 467)</b>                   | <b>(16 205)</b>                                          | <b>(5 015)</b>                                    | <b>(3 243)</b>                            | <b>(19 850)</b>                  | <b>(2 836)</b>                                      | <b>(29 580)</b>      | <b>(17 692)</b>                     | <b>(4 383)</b>        | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>(13 760)</b> |
|            | Transfers recognised - capital                                       |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Contributions recognised - capital                                   |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | Contributed assets                                                   |     | -                                | -                                | -                                                        | -                                                 | -                                         | -                                | -                                                   | -                    | -                                   | -                     | -                                 | -                                 | -                                 | -                                 | -                                 | -               |
|            | <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>92 512</b>                    | <b>(7 467)</b>                   | <b>(16 205)</b>                                          | <b>(5 015)</b>                                    | <b>(3 243)</b>                            | <b>(19 850)</b>                  | <b>(2 836)</b>                                      | <b>(29 580)</b>      | <b>(17 692)</b>                     | <b>(4 383)</b>        | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>-</b>                          | <b>(13 760)</b> |

1. Departmental columns to be based on municipal organisation structure

**DC36 Waterberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

| Part C: Financial Performance and 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 | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand                                                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>ASSETS</b>                                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Call investment deposits</u></b>                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Call deposits < 90 days                                                                     |     | 18 085          | 20 287          | 20 149          | 47 463               | 59 164          | 63 171             | 66 726                                              | 68 124                 | 66 645                 |
| Other current investments > 90 days                                                         |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Call investment deposits</b>                                                       | 2   | <b>18 085</b>   | <b>20 287</b>   | <b>20 149</b>   | <b>47 463</b>        | <b>59 164</b>   | <b>63 171</b>      | <b>66 726</b>                                       | <b>68 124</b>          | <b>66 645</b>          |
| <b><u>Consumer debtors</u></b>                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Consumer debtors                                                                            |     | 436             | 461             | 5               | 50                   | 50              | 50                 | 80                                                  | 85                     | 90                     |
| Less: Provision for debt impairment                                                         |     | (423)           | (459)           | (9)             | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Consumer debtors</b>                                                               | 2   | <b>13</b>       | <b>2</b>        | <b>(4)</b>      | <b>50</b>            | <b>50</b>       | <b>50</b>          | <b>80</b>                                           | <b>85</b>              | <b>90</b>              |
| <b><u>Debt impairment provision</u></b>                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance at the beginning of the year                                                        |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Contributions to the provision                                                              |     | (423)           | (459)           | (9)             | —                    | —               | —                  | —                                                   | —                      | —                      |
| Bad debts written off                                                                       |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Balance at end of year</b>                                                               |     | <b>(423)</b>    | <b>(459)</b>    | <b>(9)</b>      | <b>—</b>             | <b>—</b>        | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b><u>Property, plant and equipment (PPE)</u></b>                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| PPE at cost/valuation (excl. finance leases)                                                |     | 63 983          | 74 099          | 80 662          | 100 657              | 96 966          | 96 966             | 96 966                                              | 96 966                 | 96 966                 |
| Leases recognised as PPE                                                                    | 3   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Less: Accumulated depreciation                                                              |     | 12 351          | 16 607          | 21 697          | 32 177               | 27 465          | 27 465             | 34 308                                              | 41 521                 | 49 123                 |
| <b>Total Property, plant and equipment (PPE)</b>                                            | 2   | <b>51 632</b>   | <b>57 492</b>   | <b>58 965</b>   | <b>68 480</b>        | <b>69 501</b>   | <b>69 501</b>      | <b>62 658</b>                                       | <b>55 445</b>          | <b>47 843</b>          |
| <b>LIABILITIES</b>                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Current liabilities - Borrowing</u></b>                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Short term loans (other than bank overdraft)                                                |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Current portion of long-term liabilities                                                    |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Current liabilities - Borrowing</b>                                                |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>             | <b>—</b>        | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b><u>Trade and other payables</u></b>                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Trade and other creditors                                                                   |     | 5 912           | 8 575           | 8 216           | 10 047               | 10 247          | 10 247             | 14 826                                              | 17 673                 | 20 700                 |
| Unspent conditional transfers                                                               |     | 3 291           | 670             | 1 398           | —                    | —               | —                  | —                                                   | —                      | —                      |
| VAT                                                                                         |     | (3 099)         | (4 811)         | (1 683)         | (2 500)              | (2 500)         | (2 500)            | —                                                   | —                      | —                      |
| <b>Total Trade and other payables</b>                                                       | 2   | <b>6 103</b>    | <b>4 435</b>    | <b>7 931</b>    | <b>7 547</b>         | <b>7 747</b>    | <b>7 747</b>       | <b>14 826</b>                                       | <b>17 673</b>          | <b>20 700</b>          |
| <b><u>Non current liabilities - Borrowing</u></b>                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Borrowing                                                                                   | 4   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Finance leases (including PPP asset element)                                                |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Non current liabilities - Borrowing</b>                                            |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>             | <b>—</b>        | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b><u>Provisions - non-current</u></b>                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Retirement benefits                                                                         |     | 11 106          | 11 609          | 12 392          | 13 683               | 13 683          | 13 683             | 15 083                                              | 17 307                 | 19 624                 |
| List other major provision items                                                            |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Refuse landfill site rehabilitation                                                         |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Long Service Awards                                                                         |     | 1 206           | 1 243           | 1 447           | 1 839                | 1 839           | 1 839              | 2 103                                               | 2 756                  | 3 436                  |
| <b>Total Provisions - non-current</b>                                                       |     | <b>12 312</b>   | <b>12 852</b>   | <b>13 838</b>   | <b>15 522</b>        | <b>15 522</b>   | <b>15 522</b>      | <b>17 186</b>                                       | <b>20 063</b>          | <b>23 060</b>          |
| <b>CHANGES IN NET ASSETS</b>                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Accumulated Surplus/(Deficit)</u></b>                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accumulated Surplus/(Deficit) - opening balance                                             |     | 140 645         | 159 619         | 159 666         | 116 855              | 144 324         | 144 324            | 113 388                                             | 99 628                 | 87 175                 |
| GRAP adjustments                                                                            |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Restated balance                                                                            |     | 140 645         | 159 619         | 159 666         | 116 855              | 144 324         | 144 324            | 113 388                                             | 99 628                 | 87 175                 |
| Surplus/(Deficit)                                                                           |     | 16 258          | (381)           | (16 730)        | (22 031)             | (34 943)        | (30 936)           | (13 760)                                            | (12 453)               | (16 118)               |
| Appropriations to Reserves                                                                  |     | 2 654           | —               | 1 388           | —                    | —               | —                  | —                                                   | —                      | —                      |
| Transfers from Reserves                                                                     |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Depreciation offsets                                                                        |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Other adjustments                                                                           |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Accumulated Surplus/(Deficit)</b>                                                        | 1   | <b>159 556</b>  | <b>159 238</b>  | <b>144 324</b>  | <b>94 823</b>        | <b>109 381</b>  | <b>113 388</b>     | <b>99 628</b>                                       | <b>87 175</b>          | <b>71 057</b>          |
| <b><u>Reserves</u></b>                                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Housing Development Fund                                                                    |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital replacement                                                                         |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Self-insurance                                                                              |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Donations & Government Grant Reserves                                                       |     | 2 129           | 2 066           | 1 638           | 1 675                | 1 675           | 1 675              | 1 326                                               | 1 030                  | 720                    |
| Revaluation                                                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Reserves</b>                                                                       | 2   | <b>2 129</b>    | <b>2 066</b>    | <b>1 638</b>    | <b>1 675</b>         | <b>1 675</b>    | <b>1 675</b>       | <b>1 326</b>                                        | <b>1 030</b>           | <b>720</b>             |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                        | 2   | <b>161 685</b>  | <b>161 304</b>  | <b>145 962</b>  | <b>96 498</b>        | <b>111 056</b>  | <b>115 063</b>     | <b>100 954</b>                                      | <b>88 205</b>          | <b>71 777</b>          |
| <b>Total capital expenditure includes expenditure on nationally significant priorities:</b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Provision of basic services                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

**DC36 Waterberg - 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                                                         |                                                                                                                                                                         |           |     |                 |   |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |         |
| Municipal Health                                                   | To provide municipal health and environmental services to the communities                                                                                               |           |     | 7 881           |   | 8 354           |  | -               |  | -                    |                 |                    |                                                     |                        |                        |         |
| Disaster Management                                                | To coordinate and support disaster management and fire fighting services.                                                                                               |           |     | 42              |   | 320             |  | 23              |  | 95                   | 95              |                    | 60                                                  | 60                     | 60                     | 60      |
| Local Economic Development & Tourism & Land & Transport            | To unlock and stimulate the mining, tourism and agriculture potential. Development and implementation of the Spatial Development Framework.                             |           |     | 724             |   | 33              |  | 368             |  | -                    |                 |                    |                                                     |                        |                        |         |
| Municipal Roads & Stormwater & Basic Service Delivery              | To strengthen district capacity to provide services                                                                                                                     |           |     | 659             |   | -               |  | 1 330           |  | 2 571                | 5 142           |                    | 2 779                                               | 1 839                  | 1 897                  | 1 897   |
| Municipal Support & Institutional Development                      | To develop and build skilled and productive workforce                                                                                                                   |           |     | 94 414          |   | 97 032          |  | 98 068          |  | 101 722              | 101 805         |                    | 105 809                                             | 112 944                | 115 414                | 115 414 |
| Abattoir                                                           | To strengthen district capacity to provide services                                                                                                                     |           |     | 638             |   | 679             |  | 719             |  | 732                  | 1 371           |                    | 1 574                                               | 1 653                  | 1 735                  | 1 735   |
| Community Participation & Good Government & Sports, Arts & Culture | To promote effective communication and be responsive to the needs of the community. To promote effective communication and be responsive to the needs of the community. |           |     | 1 769           |   | 1 416           |  | 1 082           |  | 1 190                | 1 427           |                    | 1 234                                               | 1 267                  | 1 318                  | 1 318   |
| Social Development & Community Services                            | To provide environmental services to the community                                                                                                                      |           |     | -               |   | -               |  | -               |  | -                    |                 |                    |                                                     |                        |                        |         |
| Allocations to other priorities                                    |                                                                                                                                                                         |           |     |                 | 2 |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |         |
| Total Revenue (excluding capital transfers and contributions)      |                                                                                                                                                                         |           |     | 106 128         |   | 107 835         |  | 101 589         |  | 106 310              | 109 840         |                    | 111 456                                             | 117 763                | 120 424                | 120 424 |

References

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

**DC36 Waterberg - 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                                                         |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal Health                                                   | To provide municipal health and environmental services to the communities                                              |           |     | 10 823          | 12 679          | 15 737          | 18 356               | 19 594          | 19 322             | 17 692                                              | 18 888                 | 20 181                 |
| Disaster Management                                                | To coordinate and support disaster management and fire fighting services.                                              |           |     | 15 958          | 21 101          | 24 880          | 28 119               | 28 835          | 27 929             | 29 640                                              | 31 525                 | 33 553                 |
| Local Economic Development & Tourism & Land & Transport            | To unlock and stimulate the mining, tourism and agriculture potential. Development and implementation of the Spatial   |           |     | 9 055           | 5 755           | 6 218           | 6 913                | 8 637           | 8 364              | 5 015                                               | 5 354                  | 5 721                  |
| Municipal Roads & Stormwater & Basic Service Delivery              | To strengthen district capacity to provide services                                                                    |           |     | 6 000           | 12 608          | 11 917          | 6 627                | 19 423          | 19 388             | 6 022                                               | 5 299                  | 3 695                  |
| Municipal Support & Institutional Development                      | To develop and build skilled and productive workforce                                                                  |           |     | 21 697          | 23 093          | 24 016          | 30 898               | 30 499          | 29 468             | 29 503                                              | 31 313                 | 33 312                 |
| Abattoir                                                           | To strengthen district capacity to provide services                                                                    |           |     | 3 402           | 3 499           | 3 582           | 5 325                | 5 564           | 5 174              | 5 957                                               | 6 336                  | 6 744                  |
| Community Participation & Good Government & Sports, Arts & Culture | To promote effective communication and be responsive to the needs of the community. To promote effective communication |           |     | 20 380          | 25 209          | 30 138          | 28 245               | 28 673          | 27 852             | 28 551                                              | 28 481                 | 30 120                 |
| Social Development & Community Services                            | To provide environmental services to the community                                                                     |           |     | 2 555           | 4 270           | 1 832           | 3 858                | 3 558           | 3 279              | 2 836                                               | 3 019                  | 3 217                  |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
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|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                    |                                                                                                                        |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

References

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

**DC36 Waterberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

| 3. Monitoring Supporting Plans and Realisation of 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                                                                                              |                                                                                                                      |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal Health                                                                                        | To provide municipal health and environmental services to the communities                                            | A         |     | 103             | 3               | 18              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Disaster Management                                                                                     | To coordinate and support disaster management and fire fighting services.                                            | B         |     | 4 579           | 7 396           | 6 699           | 5 314                | 8 641           | 8 641              | -                                                   | -                      | -                      |
| Local Economic Development & Tourism & Land & Transport                                                 | To unlock and stimulate the mining, tourism and agriculture potential. Development and imolementation of the Soatial | C         |     | 32              | 37              | 6               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Roads & Stormwater                                                                            | To strengthen district capacity to provide services                                                                  | D         |     | 36              | 7               | -               | 290                  | 513             | 513                | -                                                   | -                      | -                      |
| Municipal Support & Institutional Development                                                           | To develop and build skilled and productive workforce                                                                | E         |     | 851             | 2 158           | 713             | 1 125                | 3 026           | 3 026              | -                                                   | -                      | -                      |
| Abattoir                                                                                                | To strengthen district capacity to provide services                                                                  | F         |     | 1 870           | 943             | 896             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Participation & Good Government                                                               | To promote effective communication and be responsive to the needs of the community                                   | G         |     | 122             | 1 388           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sports, Arts & Culture                                                                                  | To promote effective communication and be responsive to the needs of the community                                   | H         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social Development & Community Services                                                                 | To provide environmental services to the community                                                                   | I         |     | 6               |                 | 18              | -                    | 858             | 858                | -                                                   | -                      | -                      |
|                                                                                                         |                                                                                                                      | J         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                         |                                                                                                                      | K         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                         |                                                                                                                      | L         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                         |                                                                                                                      | M         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                         |                                                                                                                      | N         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                         |                                                                                                                      | O         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                                                                                         |                                                                                                                      | P         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Allocations to other priorities                                                                         |                                                                                                                      |           | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Capital Expenditure                                                                               |                                                                                                                      |           | 1   | 7 600           | 11 932          | 8 350           | 6 729                | 13 038          | 13 038             | -                                                   | -                      |                        |

**References**

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

DC36 Waterberg - Supporting Table SA7 Measureable 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 |
| <b>2013/14 Medium Term Revenue &amp; Expenditure Framework</b><br>Coordinate disaster management & fighting services. | R - value           | 5 346           | 9 246           | 8 667           | 5 614                | 9 707           | 9 707              | -                                                   | -                      | -                      |
| <b>Sub-function 2 - (name)</b><br>Insert measure/s description                                                        |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sub-function 3 - (name)</b><br>Insert measure/s description                                                        |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Function 1 - (name)</b><br>To strengthen local capacity to provide services                                        | R - value           | 1 663           | 7 077           | 5 405           | 2 721                | 16 200          | 16 200             | 1 779                                               | 1 839                  | -                      |
| <b>Sub-function 1 - (name)</b><br>Upgrade of the district abattoir                                                    | R - value           | 1 809           | 858             | 999             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub-function 2 - (name)</b><br>To strengthen local capacity to provide services                                    | R - value           | 2 200           | 3 000           | 3 900           | 500                  | 500             | 500                | 1 000                                               | -                      | -                      |
| <b>Sub-function 3 - (name)</b><br>To stimulate the mining, tourism & agriculture potential                            | R - value           | 3 543           | 1 379           | 1 954           | 2 230                | 4 134           | 4 134              | -                                                   | -                      | -                      |
| <b>Function 2 - (name)</b><br>Development and implementation of the Spatial                                           | R - value           | 1 802           | 613             | 762             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub-function 1 - (name)</b><br>To implement objectives of Integrated Transport Plan                                | R - value           | 137             | 79              | -               | 165                  | 165             | 165                | -                                                   | -                      | -                      |
| <b>Sub-function 2 - (name)</b><br>Provide environmental services to communities                                       | R - value           | 740             | 2 243           | 32              | 990                  | 1 848           | 1 848              | -                                                   | -                      | -                      |
| <b>Sub-function 3 - (name)</b><br>Provide municipal health services to communities                                    | R - value           | 508             | 94              | 1 365           | 1 670                | 2 908           | 2 908              | -                                                   | -                      | -                      |
| <b>Sub-function 4 - (name)</b><br>Insert measure/s description                                                        |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sub-function 5 - (name)</b><br>Develop/build skilled & productive workforce &                                      | R - value           | 3 211           | 10 039          | 3 637           | 3 965                | 5 588           | 5 588              | 380                                                 | -                      | -                      |
| <b>Sub-function 6 - (name)</b><br>Insert measure/s description                                                        |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sub-function 7 - (name)</b><br>Insert measure/s description                                                        |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Sub-function 8 - (name)</b><br>Promote communication & review community needs                                      | R - value           | 5 021           | 2 885           | 6 249           | 3 510                | 4 061           | 4 061              | 1 512                                               | 160                    | -                      |
| <b>Sub-function 9 - (name)</b><br>To strengthen district safety & security                                            | R - value           | 94              | 65              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub-function 10 - (name)</b><br>Sports, arts & culture development/promotion                                       | R - value           | 1 067           | 1 143           | 1 514           | 1 185                | 1 205           | 1 205              | -                                                   | -                      | -                      |
| <b>And so on for the rest of the Votes</b>                                                                            |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

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

DC36 Waterberg - Entities measureable 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 |
| <b>Entity 1 - (name of entity)</b><br>None                         |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Entity 2 - (name of entity)</b><br>Insert measure/s description |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Entity 3 - (name of entity)</b><br>Insert measure/s description |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>And so on for the rest of the Entities</b>                      |                     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

## DC36 Waterberg - 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 | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Borrowing Management</b>                                                    |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Credit Rating                                                                  |                                                                                              | 0               | 0               | 0               | 0                    | 0               | 0                  |                                                     |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure                                             | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Capital Charges to Own Revenue                                                 | Finance charges & Repayment of borrowing /Own Revenue                                        | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure excl. transfers and grants and contributions                   | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| <b>Safety of Capital</b>                                                       |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Gearing                                                                        | Long Term Borrowing/ Funds & Reserves                                                        | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| <b>Liquidity</b>                                                               |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Current Ratio                                                                  | Current assets/current liabilities                                                           | 17.4            | 19.5            | 10.9            | 5.4                  | 6.5             | 6.9                | 3.8                                                 | 3.3                    | 2.7                    |
| Current Ratio adjusted for aged debtors                                        | Current assets less debtors > 90 days/current liabilities                                    | 17.4            | 19.5            | 10.9            | 5.4                  | 6.5             | 6.9                | 3.8                                                 | 3.3                    | 2.7                    |
| Liquidity Ratio                                                                | Monetary Assets/Current Liabilities                                                          | 17.2            | 19.2            | 10.5            | 5.3                  | 6.4             | 6.8                | 3.8                                                 | 3.2                    | 2.7                    |
| <b>Revenue Management</b>                                                      |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                               | Last 12 Mths Receipts/Last 12 Mths Billing                                                   |                 | 92.7%           | 87.4%           | 105.0%               | 101.3%          | 98.6%              | 441.6%                                              | 90.2%                  | 97.7%                  |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |                                                                                              | 92.3%           | 91.0%           | 104.3%          | 92.7%                | 95.8%           | 95.8%              | 90.2%                                               | 97.7%                  | 97.7%                  |
| Outstanding Debtors to Revenue                                                 | Total Outstanding Debtors to Annual Revenue                                                  | 0.9%            | 1.8%            | 3.9%            | 0.6%                 | 0.6%            | 0.6%               | 0.7%                                                | 0.7%                   | 0.7%                   |
| Longstanding Debtors Recovered                                                 | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                    | 0.0%            | 0.0%            | 15.9%           | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| <b>Creditors Management</b>                                                    |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Creditors System Efficiency                                                    | % of Creditors Paid Within Terms (within MFMA' s 65(e))                                      | 100.0%          | 100.0%          | 100.0%          | 100.0%               | 100.0%          | 100.0%             | 100.0%                                              | 100.0%                 | 100.0%                 |
| Creditors to Cash and Investments                                              |                                                                                              | 5.4%            | 8.8%            | 9.8%            | 19.1%                | 16.0%           | 15.0%              | 20.7%                                               | 24.2%                  | 28.9%                  |
| <b>Other Indicators</b>                                                        |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Electricity Distribution Losses (2)                                            | Total Volume Losses (kW)                                                                     | 0               | 0               | 0               | 0                    | 0               | 0                  | 0                                                   | 0                      | 0                      |
|                                                                                | Total Cost of Losses (Rand '000)                                                             | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                | % Volume (units purchased and generated less units sold)/units purchased and generated       | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Distribution Losses (2)                                                  | Total Volume Losses (kℓ)                                                                     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                                | Total Cost of Losses (Rand '000)                                                             | 0               | 0               | 0               | 0                    | 0               | 0                  | 0                                                   | 0                      | 0                      |
|                                                                                | % Volume (units purchased and generated less units sold)/units purchased and generated       | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Employee costs                                                                 | Employee costs/(Total Revenue - capital revenue)                                             | 38.8%           | 41.6%           | 50.1%           | 58.8%                | 55.3%           | 53.3%              | 60.5%                                               | 61.2%                  | 64.0%                  |
| Remuneration                                                                   | Total remuneration/(Total Revenue - capital revenue)                                         | 42.4%           | 46.2%           | 60.7%           | 64.4%                | 60.6%           | 58.6%              | 66.3%                                               | 67.0%                  | 70.0%                  |
| Repairs & Maintenance                                                          | R&M/(Total Revenue excluding capital revenue)                                                | 0.5%            | 0.7%            | 0.8%            | 1.1%                 | 1.4%            | 1.4%               | 1.2%                                                | 1.2%                   | 1.3%                   |
| Finance charges & Depreciation                                                 | FC&D/(Total Revenue - capital revenue)                                                       | 3.9%            | 4.8%            | 7.5%            | 8.6%                 | 7.1%            | 5.5%               | 6.4%                                                | 6.4%                   | 6.6%                   |
| <b>IDP regulation financial viability indicators</b>                           |                                                                                              |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| i. Debt coverage                                                               | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 1.2             | 1.3             | 1.4             | 1.1                  | 1.1             | 1.1                | 1.3                                                 | 1.3                    | 1.3                    |
| ii. O/S Service Debtors to Revenue                                             | Total outstanding service debtors/annual revenue received for services                       | 160.8%          | 299.7%          | 542.9%          | 82.3%                | 43.9%           | 43.9%              | 48.4%                                               | 48.3%                  | 48.2%                  |
| iii. Cost coverage                                                             | (Available cash + Investments)/monthly fixed operational expenditure                         | 16.7            | 12.5            | 10.1            | 5.9                  | 6.2             | 6.7                | 8.3                                                 | 8.1                    | 7.6                    |

## References

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



**DC36 Waterberg 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 | 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   | 108 912         | 97 739          | 83 985          | 52 465               | 64 170          | 68 176             | 71 731                                              | 73 129                 | 71 650                 |
| Cash + investments at the yr end less applications - R'000    | 18(1)b       | 2   | 118 698         | 110 592         | 98 624          | 42 977               | 54 531          | 58 538             | 57 622                                              | 56 269                 | 51 801                 |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 16.7            | 12.5            | 10.1            | 5.9                  | 6.2             | 6.7                | 8.3                                                 | 8.1                    | 7.6                    |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 18(1)        | 4   | 16 258          | (381)           | (16 730)        | (22 031)             | (34 943)        | (30 936)           | (13 760)                                            | (12 453)               | (16 118)               |
| Service charge rev % change - macro CPIX target exclusive     | 18(1)a,(2)   | 5   | N.A.            | 1.3%            | 4.2%            | (4.6%)               | 81.7%           | (6.0%)             | 8.8%                                                | (1.0%)                 | (1.0%)                 |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 92.3%           | 91.0%           | 104.3%          | 92.7%                | 95.8%           | 95.8%              | 90.2%                                               | 97.7%                  | 97.7%                  |
| Debt impairment expense as a % of total billable revenue      | 18(1)a,(2)   | 7   | 4.9%            | 27.3%           | (10.2%)         | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Capital payments % of capital expenditure                     | 18(1)c;19    | 8   | 100.0%          | 98.3%           | 100.0%          | 100.0%               | 100.0%          | 100.0%             | 0.0%                                                | 0.0%                   | 0.0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c       | 9   | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Grants % of Govt. legislated/gazetted allocations             | 18(1)a       | 10  |                 |                 |                 |                      |                 |                    | 100.1%                                              | 100.1%                 | 100.1%                 |
| Current consumer debtors % change - incr(decr)                | 18(1)a       | 11  | N.A.            | 100.0%          | 99.7%           | (84.6%)              | 0.0%            | 0.0%               | 26.7%                                               | 4.9%                   | 4.8%                   |
| Long term receivables % change - incr(decr)                   | 18(1)a       | 12  | N.A.            | 1617.3%         | 0.0%            | (94.2%)              | 1617.3%         | 0.0%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| R&M % of Property Plant & Equipment                           | 20(1)(vi)    | 13  | 0.9%            | 1.4%            | 1.5%            | 1.7%                 | 2.2%            | 2.2%               | 2.2%                                                | 2.6%                   | 3.2%                   |
| Asset renewal % of capital budget                             | 20(1)(vi)    | 14  | 23.1%           | 7.2%            | 0.0%            | 4.5%                 | 2.4%            | 2.4%               | 0.0%                                                | 0.0%                   | 0.0%                   |

**References**

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

|                                                                 |           |  |        |        |        |         |         |         |         |         |         |
|-----------------------------------------------------------------|-----------|--|--------|--------|--------|---------|---------|---------|---------|---------|---------|
| <b>Supporting indicators</b>                                    |           |  |        |        |        |         |         |         |         |         |         |
| % incr total service charges (incl prop rates)                  | 18(1)a    |  |        | 7.3%   | 10.2%  | 1.4%    | 87.7%   | 0.0%    | 14.8%   | 5.0%    | 5.0%    |
| % incr Property Tax                                             | 18(1)a    |  |        | 0.0%   | 0.0%   | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    |
| % incr Service charges - electricity revenue                    | 18(1)a    |  |        | 0.0%   | 0.0%   | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    |
| % incr Service charges - water revenue                          | 18(1)a    |  |        | 0.0%   | 0.0%   | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    |
| % incr Service charges - sanitation revenue                     | 18(1)a    |  |        | 0.0%   | 0.0%   | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    |
| % incr Service charges - refuse revenue                         | 18(1)a    |  |        | 0.0%   | 0.0%   | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    | 0.0%    |
| % incr in Service charges - other                               | 18(1)a    |  |        | 7.3%   | 10.2%  | 1.4%    | 87.7%   | 0.0%    | 14.8%   | 5.0%    | 5.0%    |
| Total billable revenue                                          | 18(1)a    |  | 608    | 652    | 719    | 729     | 1 368   | 1 368   | 1 571   | 1 650   | 1 732   |
| Service charges                                                 |           |  | 608    | 652    | 719    | 729     | 1 368   | 1 368   | 1 571   | 1 650   | 1 732   |
| Property rates                                                  |           |  | -      | -      | -      | -       | -       | -       | -       | -       | -       |
| Service charges - electricity revenue                           |           |  | -      | -      | -      | -       | -       | -       | -       | -       | -       |
| Service charges - water revenue                                 |           |  | -      | -      | -      | -       | -       | -       | -       | -       | -       |
| Service charges - sanitation revenue                            |           |  | -      | -      | -      | -       | -       | -       | -       | -       | -       |
| Service charges - refuse removal                                |           |  | -      | -      | -      | -       | -       | -       | -       | -       | -       |
| Service charges - other                                         |           |  | 608    | 652    | 719    | 729     | 1 368   | 1 368   | 1 571   | 1 650   | 1 732   |
| Rental of facilities and equipment                              |           |  | -      | -      | -      | -       | -       | -       | -       | -       | -       |
| Capital expenditure excluding capital grant funding             |           |  | 7 600  | 11 932 | 8 350  | 6 729   | 13 038  | 13 038  | -       | -       | -       |
| Cash receipts from ratepayers                                   | 18(1)a    |  | 770    | 833    | 1 913  | 806     | 1 445   | 1 445   | 1 494   | 1 696   | 1 777   |
| Ratepayer & Other revenue                                       | 18(1)a    |  | 834    | 915    | 1 835  | 870     | 1 509   | 1 509   | 1 657   | 1 736   | 1 818   |
| Change in consumer debtors (current and non-current)            |           |  | 2 134  | 1 010  | 1 948  | (3 336) | (3 303) | (3 303) | 193     | 37      | 38      |
| Operating and Capital Grant Revenue                             | 18(1)a    |  | 97 037 | 99 298 | 93 442 | 99 420  | 102 311 | 102 311 | 104 099 | 110 207 | 112 676 |
| Capital expenditure - total                                     | 20(1)(vi) |  | 7 600  | 11 932 | 8 350  | 6 729   | 13 038  | 13 038  | -       | -       | -       |
| Capital expenditure - renewal                                   | 20(1)(vi) |  | 1 756  | 858    | -      | 300     | 315     | 315     | -       | -       | -       |
| <b>Supporting benchmarks</b>                                    |           |  |        |        |        |         |         |         |         |         |         |
| Growth guideline maximum                                        |           |  | 6.0%   | 6.0%   | 6.0%   | 6.0%    | 6.0%    | 6.0%    | 6.0%    | 6.0%    | 6.0%    |
| CPI guideline                                                   |           |  | 4.3%   | 3.9%   | 4.6%   | 5.0%    | 5.0%    | 5.0%    | 5.4%    | 5.6%    | 5.4%    |
| DoRA operating grants total MFY                                 |           |  |        |        |        |         |         |         | 103 999 | 110 100 | 112 561 |
| DoRA capital grants total MFY                                   |           |  |        |        |        |         |         |         | -       | -       | -       |
| Provincial operating grants                                     |           |  |        |        |        |         |         |         | -       | -       | -       |
| Provincial capital grants                                       |           |  |        |        |        |         |         |         | -       | -       | -       |
| District Municipality grants                                    |           |  |        |        |        |         |         |         | -       | -       | -       |
| Total gazetted/advised national, provincial and district grants |           |  |        |        |        |         |         |         | 103 999 | 110 100 | 112 561 |
| Average annual collection rate (arrears inclusive)              |           |  |        |        |        |         |         |         |         |         |         |

**DoRA operating**
**Equitable Share**

|                                    |        |         |         |
|------------------------------------|--------|---------|---------|
| Finance Management Grant           | 99 036 | 106 044 | 108 346 |
| Municipal System Improvement Grant | 1 250  | 1 250   | 1 300   |
| EPWP Incentive Grant & RRAMS Grant | 934    | 967     | 1 018   |
|                                    | 2 779  | 1 839   | 1 897   |

**DoRA capital**
**List capital grants**

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
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**Trend**

|                                                      |       |       |       |         |     |    |   |   |   |
|------------------------------------------------------|-------|-------|-------|---------|-----|----|---|---|---|
| Change in consumer debtors (current and non-current) | 2 134 | 1 010 | 1 948 | (3 859) | 193 | 37 | - | - | - |
|------------------------------------------------------|-------|-------|-------|---------|-----|----|---|---|---|

|                                                 |  |  |         |         |          |          |          |          |          |          |          |
|-------------------------------------------------|--|--|---------|---------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Operating Revenue</b>                  |  |  | 106 128 | 107 635 | 101 589  | 106 310  | 109 840  | 109 840  | 111 456  | 117 763  | 120 424  |
| <b>Total Operating Expenditure</b>              |  |  | 89 870  | 108 215 | 118 319  | 128 341  | 144 783  | 140 776  | 125 216  | 130 216  | 136 542  |
| <b>Operating Performance Surplus/(Deficit)</b>  |  |  | 16 258  | (581)   | (16 730) | (22 031) | (34 943) | (30 936) | (13 760) | (12 453) | (16 118) |
| <b>Cash and Cash Equivalents (30 June 2012)</b> |  |  |         |         |          |          |          |          | 71 731   |          |          |
| <b>Revenue</b>                                  |  |  |         |         |          |          |          |          |          |          |          |
| % Increase in Total Operating Revenue           |  |  |         | 1.4%    | (5.6%)   | 4.6%     | 3.3%     | 0.0%     | 1.5%     | 5.7%     | 2.3%     |
| % Increase in Property Rates Revenue            |  |  |         | 0.0%    | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     |
| % Increase in Electricity Revenue               |  |  |         | 0.0%    | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     |
| % Increase in Property Rates & Services Charges |  |  |         | 7.3%    | 10.2%    | 1.4%     | 87.7%    | 0.0%     | 14.8%    | 5.0%     | 5.0%     |
| <b>Expenditure</b>                              |  |  |         |         |          |          |          |          |          |          |          |
| % Increase in Total Operating Expenditure       |  |  |         | 20.4%   | 9.3%     | 8.5%     | 12.8%    | (2.8%)   | (13.5%)  | 4.0%     | 4.9%     |

### DC36 Waterberg Supporting Table SA10 Funding measurement

[illegible]

**DC36 Waterberg - 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 |
| <b>Valuation:</b>                                                   | 1   | N/A             |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Date of valuation:                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Financial year valuation used                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal by-laws s6 in place? (Y/N)                                | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal/assistant valuer appointed? (Y/N)                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipal partnership s38 used? (Y/N)                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of assistant valuers (FTE)                                      | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of data collectors (FTE)                                        | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of internal valuers (FTE)                                       | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of external valuers (FTE)                                       | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of additional valuers (FTE)                                     | 4   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Valuation appeal board established? (Y/N)                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Implementation time of new valuation roll (mths)                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of properties                                                   | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of sectional title values                                       | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of unreasonably difficult properties s7(2)                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of supplementary valuations                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of valuation roll amendments                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of objections by rate payers                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of appeals by rate payers                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of successful objections                                        | 8   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of successful objections > 10%                                  | 8   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Supplementary valuation                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Public service infrastructure value (Rm)                            | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Municipality owned property value (Rm)                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Valuation reductions:</b>                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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)                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total valuation reductions:</b>                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total value used for rating (Rm)                                    | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total land value (Rm)                                               | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total value of improvements (Rm)                                    | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total market value (Rm)                                             | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Rating:</b>                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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? (%)                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Rate revenue:</b>                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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)                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total rebates, exemptns, reductns, discs (R'000)</b>             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

**References**

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

DC36 Waterberg - 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. |
|------------------------------------------------------------|-----|-------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|---------------|--------------------|------------------------|---------------|
| <b>Current Year: 2013/14</b>                               |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| <b>Valuation:</b>                                          |     | N/A   |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| No. of properties                                          |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| 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?            |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| <b>Valuation reductions:</b>                               |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| 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)                            | 2   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| <b>Total valuation reductions:</b>                         |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Total value used for rating (Rm)                           | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Total land value (Rm)                                      | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Total value of improvements (Rm)                           | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Total market value (Rm)                                    | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| <b>Rating:</b>                                             |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Average rate                                               | 3   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Rate revenue budget (R '000)                               |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Rate revenue expected to collect (R'000)                   |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Expected cash collection rate (%)                          | 4   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Special rating areas (R'000)                               |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Rebates, exemptions - indigent (R'000)                     |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Rebates, exemptions - pensioners (R'000)                   |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Rebates, exemptions - bona fide farm. (R'000)              |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Rebates, exemptions - other (R'000)                        |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| Phase-in reductions/discouts (R'000)                       |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |
| <b>Total rebates,exemptions, reductions, discs (R'000)</b> |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |               |                    |                        |               |

## References

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

DC36 Waterberg - 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. |
|-------------------------------------------------------------|-----|-------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| <b>Budget Year: 2014/15</b>                                 |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| <b>Valuation:</b>                                           |     | N/A   |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| No. of properties                                           |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| 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                                |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| 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)                     |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Fiat rate used? (Y/N)                                       |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Is balance rated by uniform rate/variable rate?             |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| <b>Valuation reductions:</b>                                |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| 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)                             | 2   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| <b>Total valuation reductions:</b>                          |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Total value used for rating (Rm)                            | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Total land value (Rm)                                       | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Total value of improvements (Rm)                            | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Total market value (Rm)                                     | 6   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| <b>Rating:</b>                                              |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Average rate                                                | 3   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Rate revenue budget (R'000)                                 |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Rate revenue expected to collect (R'000)                    |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Expected cash collection rate (%)                           | 4   |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Special rating areas (R'000)                                |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Rebates, exemptions - indigent (R'000)                      |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Rebates, exemptions - pensioners (R'000)                    |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Rebates, exemptions - bona fide farm. (R'000)               |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Rebates, exemptions - other (R'000)                         |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| Phase-in reductions/discounts (R'000)                       |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |
| <b>Total rebates, exemptions, reductions, discs (R'000)</b> |     |       |         |              |             |             |             |                       |                     |                           |            |                  |                          |                |                    |                        |               |

## References

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

DC36 Waterberg - 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 |
| <b>Property rates (rate in the Rand)</b>          | 1   | N/A                                                       |         |         |         |                      |                                                     |                        |                        |
| Residential properties                            |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Residential properties - vacant land              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Formal/informal settlements                       |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Small holdings                                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Farm properties - used                            |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Farm properties - not used                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Industrial properties                             |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Business and commercial properties                |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Communal land - residential                       |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Communal land - small holdings                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Communal land - farm property                     |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Communal land - business and commercial           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Communal land - other                             |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| State-owned properties                            |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Municipal properties                              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Public service infrastructure                     |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Privately owned towns serviced by the owner       |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| State trust land                                  |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Restitution and redistribution properties         |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Protected areas                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| National monuments properties                     |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Exemptions, reductions and rebates (Rands)</b> |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Residential properties</b>                     |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| R15 000 threshold rebate                          |     |                                                           | 15 000  | 15 000  | 15 000  | 15 000               | 15 000                                              | 15 000                 | 15 000                 |
| General residential rebate                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Indigent rebate or exemption                      |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Pensioners/social grants rebate or exemption      |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Temporary relief rebate or exemption              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Bona fide farmers rebate or exemption             |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Other rebates or exemptions</b>                | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Water tariffs</b>                              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fee (Rands/month)                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Service point - vacant land (Rands/month)         |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Water usage - flat rate tariff (c/k)              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Water usage - life line tariff                    |     | (describe structure)                                      |         |         |         |                      |                                                     |                        |                        |
| Water usage - Block 1 (c/k)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Water usage - Block 2 (c/k)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Water usage - Block 3 (c/k)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Water usage - Block 4 (c/k)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| <b>Other</b>                                      | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Waste water tariffs</b>                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fee (Rands/month)                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Service point - vacant land (Rands/month)         |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Waste water - flat rate tariff (c/k)              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Volumetric charge - Block 1 (c/k)                 |     | (fill in structure)                                       |         |         |         |                      |                                                     |                        |                        |
| Volumetric charge - Block 2 (c/k)                 |     | (fill in structure)                                       |         |         |         |                      |                                                     |                        |                        |
| Volumetric charge - Block 3 (c/k)                 |     | (fill in structure)                                       |         |         |         |                      |                                                     |                        |                        |
| Volumetric charge - Block 4 (c/k)                 |     | (fill in structure)                                       |         |         |         |                      |                                                     |                        |                        |
| <b>Other</b>                                      | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Electricity tariffs</b>                        |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fee (Rands/month)                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Service point - vacant land (Rands/month)         |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| FBE                                               |     | (how is this targeted?)                                   |         |         |         |                      |                                                     |                        |                        |
| Life-line tariff - meter                          |     | (describe structure)                                      |         |         |         |                      |                                                     |                        |                        |
| Life-line tariff - prepaid                        |     | (describe structure)                                      |         |         |         |                      |                                                     |                        |                        |
| Flat rate tariff - meter (c/kwh)                  |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Flat rate tariff - prepaid (c/kwh)                |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Meter - IBT Block 1 (c/kwh)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Meter - IBT Block 2 (c/kwh)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Meter - IBT Block 3 (c/kwh)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Meter - IBT Block 4 (c/kwh)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Meter - IBT Block 5 (c/kwh)                       |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Prepaid - IBT Block 1 (c/kwh)                     |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Prepaid - IBT Block 2 (c/kwh)                     |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Prepaid - IBT Block 3 (c/kwh)                     |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Prepaid - IBT Block 4 (c/kwh)                     |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| Prepaid - IBT Block 5 (c/kwh)                     |     | (fill in thresholds)                                      |         |         |         |                      |                                                     |                        |                        |
| <b>Other</b>                                      | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Waste management tariffs</b>                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Street cleaning charge                            |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fee                                  |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| 80l bin - once a week                             |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| 250l bin - once a week                            |     |                                                           |         |         |         |                      |                                                     |                        |                        |

**References**

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

DC36 Waterberg - 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 |
| <b>Exemptions, reductions and rebates (Rands)</b><br><i>[Insert lines as applicable]</i> |     | N/A                                                                                                                                                                                                                                                                  |         |         |         |                      |                                                     |                        |                        |
| <b>Water tariffs</b><br><i>[Insert blocks as applicable]</i>                             |     | (fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)                                                 |         |         |         |                      |                                                     |                        |                        |
| <b>Waste water tariffs</b><br><i>[Insert blocks as applicable]</i>                       |     | (fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)                                                                                 |         |         |         |                      |                                                     |                        |                        |
| <b>Electricity tariffs</b><br><i>[Insert blocks as applicable]</i>                       |     | (fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds) |         |         |         |                      |                                                     |                        |                        |

**DC36 Waterberg - 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 |
| <b>Rand/cent</b>                                                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b>                              | 1   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Electricity: Basic levy                                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Electricity: Consumption                                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Water: Basic levy                                                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Water: Consumption                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Sanitation                                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Refuse removal                                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Other                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>sub-total</b>                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| VAT on Services                                                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Total large household bill:</b>                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| <b>% increase/-decrease</b>                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Electricity: Basic levy                                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Electricity: Consumption                                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Water: Basic levy                                                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Water: Consumption                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Sanitation                                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Refuse removal                                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Other                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>sub-total</b>                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| VAT on Services                                                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Total small household bill:</b>                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| <b>% increase/-decrease</b>                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b> | 3   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Electricity: Basic levy                                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Electricity: Consumption                                                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Water: Basic levy                                                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Water: Consumption                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Sanitation                                                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Refuse removal                                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Other                                                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>sub-total</b>                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| VAT on Services                                                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Total small household bill:</b>                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| <b>% increase/-decrease</b>                                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |

**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)

DC36 Waterberg - 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 |
| <b>R thousand</b>                          |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| <b>Parent municipality</b>                 |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Securities - National Government           |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Listed Corporate Bonds                     |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Deposits - Bank                            |     | 18 085          |  | 20 287          |  | 20 149          |  | 47 463               | 59 164          | 63 171             | 66 726                                              | 68 124                 | 66 645                 |
| Deposits - Public Investment Commissioners |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Deposits - Corporation for Public Deposits |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Bankers Acceptance Certificates            |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Negotiable Certificates of Deposit - Banks |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Guaranteed Endowment Policies (sinking)    |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Repurchase Agreements - Banks              |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| Municipal Bonds                            |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| <b>Municipality sub-total</b>              | 1   | 18 085          |  | 20 287          |  | 20 149          |  | 47 463               | 59 164          | 63 171             | 66 726                                              | 68 124                 | 66 645                 |
| <b>Entities</b>                            |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| 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              |     |                 |  |                 |  |                 |  |                      |                 |                    |                                                     |                        |                        |
| <b>Entities sub-total</b>                  |     | -               |  | -               |  | -               |  | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Consolidated total:</b>                 |     | 18 085          |  | 20 287          |  | 20 149          |  | 47 463               | 59 164          | 63 171             | 66 726                                              | 68 124                 | 66 645                 |

References

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

DC36 Waterberg - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity               | Ref      | Period of Investment |        | Type of Investment | Capital Guarantee<br>(Yes/No) | Variable or Fixed<br>Interest rate | Interest Rate<br>3. | Commission Paid<br>(Rands) | Commission Recipient | Expiry date of<br>Investment | Opening balance | Interest to be realised | Partial / Premature<br>Withdrawal (4) | Investment Top Up | Closing Balance |
|---------------------------------------|----------|----------------------|--------|--------------------|-------------------------------|------------------------------------|---------------------|----------------------------|----------------------|------------------------------|-----------------|-------------------------|---------------------------------------|-------------------|-----------------|
|                                       |          | Yr                   | Months |                    |                               |                                    |                     |                            |                      |                              |                 |                         |                                       |                   |                 |
| <b>Parent municipality</b>            | <b>1</b> |                      |        |                    |                               |                                    |                     |                            |                      |                              |                 |                         |                                       |                   |                 |
| ABSA Bank<br>(207323670)              |          | 6                    | Months | Fixed Deposit      | No                            | Fixed                              | 5.65                | 0                          | 0                    | 03 December 2014             | 10 000          | 283                     | -                                     | -                 | 10 283          |
| Nedbank<br>(037497571214000159)       |          | 3                    | Months | Fixed Deposit      | No                            | Fixed                              | 5.27                | 0                          | 0                    | 10 August 2014               | 10 000          | 132                     | -                                     | -                 | 10 132          |
| Investec Bank<br>(140019806050)       |          | Call                 |        | Call               | No                            | Fixed                              | 4.7                 | 0                          | 0                    | Call                         | 16 726          | 786                     | -                                     | -                 | 17 512          |
| First National Bank<br>(6237993770)   |          | 3                    | Months | Fixed Deposit      | No                            | Fixed                              | 5.6                 | 0                          | 0                    | 06 August 2014               | 10 000          | 140                     | -                                     | -                 | 10 140          |
| Nedbank<br>(037497571214000151)       |          | 6                    | Months | Fixed Deposit      | No                            | Fixed                              | 5.7                 | 0                          | 0                    | 08 January 2015              | 10 000          | 285                     | -                                     | -                 | 10 285          |
| ABSA Bank<br>(2073504813)             |          | 3                    | Months | Fixed Deposit      | No                            | Fixed                              | 5.33                | 0                          | 0                    | 14 July 2014                 | 10 000          | 133                     | -                                     | -                 | 10 133          |
| <b>Municipality sub-total</b>         |          |                      |        |                    |                               |                                    |                     |                            |                      |                              | <b>66 726</b>   |                         | <b>-</b>                              | <b>-</b>          | <b>68 484</b>   |
| <b>Entities</b>                       |          |                      |        |                    |                               |                                    |                     |                            |                      |                              |                 |                         |                                       |                   |                 |
| Note                                  |          |                      |        |                    |                               |                                    |                     |                            |                      |                              |                 |                         |                                       |                   |                 |
| <b>Entities sub-total</b>             | <b>1</b> |                      |        |                    |                               |                                    |                     |                            |                      |                              | <b>-</b>        |                         | <b>-</b>                              | <b>-</b>          | <b>-</b>        |
| <b>TOTAL INVESTMENTS AND INTEREST</b> |          |                      |        |                    |                               |                                    |                     |                            |                      |                              | <b>66 726</b>   |                         | <b>-</b>                              | <b>-</b>          | <b>68 484</b>   |

**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

**DC36 Waterberg - Supporting Table SA17 Borrowing**

| Borrowing - Categorized by 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 |
| <b>R thousand</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Parent municipality</b>                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Long-Term Loans (annuity/reducing balance) |     | No borrowings   |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipality sub-total</b>              | 1   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Entities</b>                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Entities sub-total</b>                  | 1   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Borrowing</b>                     | 1   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

|                                                |   |   |   |   |   |   |   |   |   |   |
|------------------------------------------------|---|---|---|---|---|---|---|---|---|---|
| <b>Unspent Borrowing - Categorized by type</b> |   |   |   |   |   |   |   |   |   |   |
| <b>Parent municipality</b>                     |   |   |   |   |   |   |   |   |   |   |
| 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                               |   |   |   |   |   |   |   |   |   |   |
| <b>Municipality sub-total</b>                  | 1 | - | - | - | - | - | - | - | - | - |
| <b>Entities</b>                                |   |   |   |   |   |   |   |   |   |   |
| 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                               |   |   |   |   |   |   |   |   |   |   |
| <b>Entities sub-total</b>                      | 1 | - | - | - | - | - | - | - | - | - |
| <b>Total Unspent Borrowing</b>                 | 1 | - | - | - | - | - | - | - | - | - |

**References**

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

**DC36 Waterberg - 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 |
| <b>R thousand</b>                                   |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>RECEIPTS:</b>                                    | 1, 2 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating Transfers and Grants</b>               |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                         |      | 87 373          | 90 091          | 93 780          | 99 320               | 99 320          | 99 320             | 103 999                                             | 110 100                | 112 561                |
| Local Government Equitable Share                    |      | 85 215          | 87 880          | 90 530          | 94 609               | 94 609          | 94 609             | 99 036                                              | 106 044                | 108 346                |
| 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                                                 | 967                    | 1 018                  |
| EPWP Incentive                                      |      | 408             | 171             | 1 000           | 1 000                | 1 000           | 1 000              | 1 000                                               | -                      | -                      |
| RRAMS Grant (previous VUNA)                         |      | -               | -               | -               | 1 571                | 1 571           | 1 571              | 1 779                                               | 1 839                  | 1 897                  |
| <b>Provincial Government:</b>                       |      | 7 881           | 8 354           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health subsidy                                      |      | 7 881           | 8 354           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Wildlife Centre Grant (Office of the Premier)       |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                       |      | -               | -               | -               | -                    | 1 800           | 1 800              | -                                                   | -                      | -                      |
| [insert description]                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mookgophong Local Municipality                      |      | -               | -               | -               | -                    | 1 800           | 1 800              | -                                                   | -                      | -                      |
| <b>Other grant providers:</b>                       |      | 838             | 321             | 355             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| LG SETA                                             |      | 114             | 221             | 215             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| LEDET (previous DBSA)                               |      | 724             | 100             | 140             | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Operating Transfers and Grants</b>         | 5    | 96 092          | 98 766          | 94 135          | 99 420               | 101 220         | 101 220            | 104 099                                             | 110 207                | 112 676                |
| <b>Capital Transfers and Grants</b>                 |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                         |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other capital transfers/grants [insert desc]        |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Provincial Government:</b>                       |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other capital transfers/grants [insert description] |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>District Municipality:</b>                       |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| [insert description]                                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other grant providers:</b>                       |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| LG SETA                                             |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Transfers and Grants</b>           | 5    | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |      | 96 092          | 98 766          | 94 135          | 99 420               | 101 220         | 101 220            | 104 099                                             | 110 207                | 112 676                |

**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)

DC36 Waterberg - 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 |
| <b>R thousand</b>                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>EXPENDITURE:</b>                                         | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                 |     | 88 319          | 90 723          | 92 860          | 99 320               | 100 411         | 100 411            | 103 999                                             | 110 100                | 112 561                |
| Local Government Equitable Share                            |     | 85 215          | 87 880          | 90 530          | 94 609               | 94 609          | 94 609             | 99 036                                              | 106 044                | 108 346                |
| Finance Management                                          |     | 968             | 1 685           | 1 167           | 1 250                | 1 333           | 1 333              | 1 250                                               | 1 250                  | 1 300                  |
| Municipal Systems Improvement                               |     | 757             | 1 131           | 763             | 890                  | 1 127           | 1 127              | 934                                                 | 967                    | 1 018                  |
| EPWP Incentive                                              |     | 659             | —               | 400             | 1 000                | 1 771           | 1 771              | 1 000                                               | —                      | —                      |
| RRAMS Grant (previous VUNA)                                 |     | 719             | 27              | —               | 1 571                | 1 571           | 1 571              | 1 779                                               | 1 839                  | 1 897                  |
| <b>Provincial Government:</b>                               |     | 7 881           | 8 354           | 268             | —                    | —               | —                  | —                                                   | —                      | —                      |
| Health subsidy                                              |     | 7 881           | 8 354           | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Wildlife Centre Grant (Office of the Premier)               |     | —               | —               | 268             | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>District Municipality:</b>                               |     | —               | —               | —               | —                    | 1 800           | 1 800              | —                                                   | —                      | —                      |
| [insert description]                                        |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Mookgophong Local Municipality                              |     | —               | —               | —               | —                    | 1 800           | 1 800              | —                                                   | —                      | —                      |
| <b>Other grant providers:</b>                               |     | 838             | 221             | 315             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| LG SETA                                                     |     | 114             | 221             | 215             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| LEDET                                                       |     | 724             | —               | 100             | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | 97 037          | 99 298          | 93 442          | 99 420               | 102 311         | 102 311            | 104 099                                             | 110 207                | 112 676                |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Other capital transfers/grants [insert desc]                |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Provincial Government:</b>                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Other capital transfers/grants [insert description]         |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>District Municipality:</b>                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| [insert description]                                        |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Other grant providers:</b>                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| LG SETA                                                     |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | 97 037          | 99 298          | 93 442          | 99 420               | 102 311         | 102 311            | 104 099                                             | 110 207                | 112 676                |

## References

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

**DC36 Waterberg - 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 |
| <b>R thousand</b>                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating transfers and grants:</b>                  | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | 1 003           | 776             | 171             | –                    | 1 091           | 1 091              | –                                                   | –                      | –                      |
| Current year receipts                                   |     | 87 373          | 90 091          | 93 780          | 99 320               | 99 320          | 99 320             | 103 999                                             | 110 100                | 112 561                |
| <b>Conditions met - transferred to revenue</b>          |     | <b>87 599</b>   | <b>90 696</b>   | <b>92 860</b>   | <b>99 320</b>        | <b>100 411</b>  | <b>100 411</b>     | <b>103 999</b>                                      | <b>110 100</b>         | <b>112 561</b>         |
| Conditions still to be met - transferred to liabilities |     | 776             | 171             | 1 091           | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | 399             | 2 488           | 399             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | 9 970           | 6 266           | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | <b>7 881</b>    | <b>8 354</b>    | <b>268</b>      | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Conditions still to be met - transferred to liabilities |     | 2 488           | 399             | 132             | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | –               | –               | –               | –                    | 1 800           | 1 800              | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>1 800</b>    | <b>1 800</b>       | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | 772             | 27              | 100             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | 812             | 321             | 355             | 100                  | 100             | 100                | 100                                                 | 107                    | 115                    |
| <b>Conditions met - transferred to revenue</b>          |     | <b>1 557</b>    | <b>247</b>      | <b>315</b>      | <b>100</b>           | <b>100</b>      | <b>100</b>         | <b>100</b>                                          | <b>107</b>             | <b>115</b>             |
| Conditions still to be met - transferred to liabilities |     | 27              | 100             | 140             | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total operating transfers and grants revenue</b>     |     | <b>97 037</b>   | <b>99 298</b>   | <b>93 442</b>   | <b>99 420</b>        | <b>102 311</b>  | <b>102 311</b>     | <b>104 099</b>                                      | <b>110 207</b>         | <b>112 676</b>         |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | <b>3 291</b>    | <b>670</b>      | <b>1 363</b>    | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Capital transfers and grants:</b>                    | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Current year receipts                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Conditions met - transferred to revenue</b>          |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total capital transfers and grants revenue</b>       |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total capital transfers and grants - CTBM</b>        | 2   | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | <b>97 037</b>   | <b>99 298</b>   | <b>93 442</b>   | <b>99 420</b>        | <b>102 311</b>  | <b>102 311</b>     | <b>104 099</b>                                      | <b>110 207</b>         | <b>112 676</b>         |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | <b>3 291</b>    | <b>670</b>      | <b>1 363</b>    | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |

**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

**DC36 Waterberg - 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 | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                                                                                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Cash Transfers to other municipalities</b><br><i>IDP Project Operating Expenditure</i>                   | 1   | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | 4 671                                               | 1 999                  | -                      |
| <b>Total Cash Transfers To Municipalities:</b>                                                              |     | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | 4 671                                               | 1 999                  | -                      |
| <b>Cash Transfers to Entities/Other External Mechanisms</b><br><i>IDP Project Operating Expenditure</i>     | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Cash Transfers To Entities/Ems'</b>                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash Transfers to other Organs of State</b><br><i>IDP Project Operating Expenditure</i>                  | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Cash Transfers To Other Organs Of State:</b>                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash Transfers to Organisations</b><br><i>IDP Project Operating Expenditure</i>                          | 4   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Cash Transfers To Organisations</b>                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash Transfers to Groups of Individuals</b><br><i>IDP Project Operating Expenditure</i>                  | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Cash Transfers To Groups Of Individuals:</b>                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL CASH TRANSFERS AND GRANTS</b>                                                                      | 6   | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | 4 671                                               | 1 999                  | -                      |
| <b>Non-Cash Transfers to other municipalities</b><br><i>Insert description</i>                              | 1   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Municipalities:</b>                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to Entities/Other External Mechanisms</b><br><i>IDP Project Operating Expenditure</i> | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Non-Cash Transfers To Entities/Ems'</b>                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to other Organs of State</b><br><i>IDP Project Operating Expenditure</i>              | 3   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Non-Cash Transfers To Other Organs Of State:</b>                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-Cash Grants to Organisations</b><br><i>IDP Project Operating Expenditure</i>                         | 4   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Non-Cash Grants To Organisations</b>                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Groups of Individuals</b><br><i>IDP Project Operating Expenditure</i>                                    | 5   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Non-Cash Grants To Groups Of Individuals:</b>                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>TOTAL TRANSFERS AND GRANTS</b>                                                                           | 6   | 19 808          | 26 182          | 24 213          | 15 821               | 33 278          | 33 278             | 4 671                                               | 1 999                  | -                      |

**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'

## DC36 Waterberg - Supporting Table SA22 Summary councillor and staff benefits

| 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                      |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 |     | 2 418           | 3 241           | 3 518           | 3 788                | 3 708           | 3 684              | 4 086                                               | 4 331                  | 4 591                  |
| Pension and UIF Contributions                            |     | 309             | 375             | 428             | 455                  | 465             | 465                | 495                                                 | 525                    | 556                    |
| Medical Aid Contributions                                |     | 49              | 34              | 48              | 53                   | 53              | 62                 | 68                                                  | 72                     | 76                     |
| Motor Vehicle Allowance                                  |     | 842             | 1 064           | 1 157           | 1 232                | 1 232           | 1 220              | 1 340                                               | 1 421                  | 1 506                  |
| Cellphone Allowance                                      |     | 166             | 202             | 217             | 232                  | 302             | 303                | 321                                                 | 340                    | 360                    |
| Housing Allowances                                       |     | 6               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other benefits and allowances                            |     | 35              | 63              | 105             | 119                  | 119             | 120                | 131                                                 | 139                    | 147                    |
| <b>Sub Total - Councillors</b>                           |     | <b>3 825</b>    | <b>4 979</b>    | <b>5 473</b>    | <b>5 879</b>         | <b>5 879</b>    | <b>5 854</b>       | <b>6 441</b>                                        | <b>6 827</b>           | <b>7 237</b>           |
| <b>% Increase</b>                                        | 4   |                 | <b>30.2%</b>    | <b>9.9%</b>     | <b>7.4%</b>          | <b>(0.0%)</b>   | <b>(0.4%)</b>      | <b>10.0%</b>                                        | <b>6.0%</b>            | <b>6.0%</b>            |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 |     | 3 358           | 3 413           | 3 411           | 4 632                | 4 632           | 4 617              | 5 177                                               | 5 534                  | 5 922                  |
| Pension and UIF Contributions                            |     | 440             | 462             | 424             | 640                  | 640             | 653                | 729                                                 | 779                    | 834                    |
| Medical Aid Contributions                                |     | 88              | 111             | 127             | 193                  | 193             | 203                | 229                                                 | 245                    | 262                    |
| Overtime                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Performance Bonus                                        |     | (63)            | 281             | 237             | 473                  | 473             | 473                | 684                                                 | 731                    | 782                    |
| Motor Vehicle Allowance                                  | 3   | 1 166           | 1 197           | 1 096           | 1 565                | 1 565           | 1 381              | 1 385                                               | 1 481                  | 1 585                  |
| Cellphone Allowance                                      | 3   | 66              | 73              | 70              | 90                   | 90              | 90                 | 90                                                  | 96                     | 103                    |
| Housing Allowances                                       | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other benefits and allowances                            | 3   | -               | -               | -               | 135                  | 135             | 135                | -                                                   | -                      | -                      |
| Payments in lieu of leave                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long service awards                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Post-retirement benefit obligations                      | 6   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>5 055</b>    | <b>5 537</b>    | <b>5 365</b>    | <b>7 727</b>         | <b>7 727</b>    | <b>7 552</b>       | <b>8 294</b>                                        | <b>8 867</b>           | <b>9 487</b>           |
| <b>% Increase</b>                                        | 4   |                 | <b>9.5%</b>     | <b>(3.1%)</b>   | <b>44.0%</b>         | <b>-</b>        | <b>(2.3%)</b>      | <b>9.8%</b>                                         | <b>6.9%</b>            | <b>7.0%</b>            |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                 |     | 22 355          | 24 881          | 31 769          | 32 428               | 30 934          | 30 309             | 35 181                                              | 37 609                 | 40 242                 |
| Pension and UIF Contributions                            |     | 4 294           | 4 968           | 6 064           | 6 758                | 6 663           | 6 275              | 7 417                                               | 7 929                  | 8 484                  |
| Medical Aid Contributions                                |     | 1 545           | 1 766           | 2 115           | 2 623                | 2 603           | 2 224              | 2 689                                               | 2 874                  | 3 075                  |
| Overtime                                                 |     | 47              | 138             | 319             | 599                  | 609             | 577                | 620                                                 | 663                    | 710                    |
| Performance Bonus                                        |     | -               | -               | 282             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Motor Vehicle Allowance                                  | 3   | 2 661           | 3 302           | 5 247           | 5 592                | 5 187           | 4 950              | 5 540                                               | 5 922                  | 6 337                  |
| Cellphone Allowance                                      | 3   | 207             | 246             | 373             | 374                  | 374             | 302                | 385                                                 | 411                    | 440                    |
| Housing Allowances                                       | 3   | 168             | 185             | 182             | 274                  | 259             | 190                | 283                                                 | 302                    | 323                    |
| Other benefits and allowances                            | 3   | 295             | 765             | 1 094           | 1 070                | 1 036           | 1 036              | 1 276                                               | 1 365                  | 1 460                  |
| Payments in lieu of leave                                |     | 3 002           | 965             | 1 420           | 2 602                | 2 602           | 2 591              | 2 747                                               | 2 903                  | 3 069                  |
| Long service awards                                      |     | 1 177           | 1 534           | 1 694           | 1 875                | 2 075           | 1 935              | 2 390                                               | 2 555                  | 2 734                  |
| Post-retirement benefit obligations                      | 6   | 390             | 452             | 312             | 617                  | 617             | 617                | 655                                                 | 690                    | 727                    |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>36 141</b>   | <b>39 200</b>   | <b>50 871</b>   | <b>54 813</b>        | <b>52 993</b>   | <b>51 005</b>      | <b>59 183</b>                                       | <b>63 223</b>          | <b>67 600</b>          |
| <b>% Increase</b>                                        | 4   |                 | <b>8.5%</b>     | <b>29.8%</b>    | <b>7.7%</b>          | <b>(3.3%)</b>   | <b>(3.8%)</b>      | <b>16.0%</b>                                        | <b>6.8%</b>            | <b>6.9%</b>            |
| <b>Total Parent Municipality</b>                         |     | <b>45 020</b>   | <b>49 716</b>   | <b>61 708</b>   | <b>68 419</b>        | <b>66 599</b>   | <b>64 411</b>      | <b>73 918</b>                                       | <b>78 917</b>          | <b>84 325</b>          |
| <b>% Increase</b>                                        |     |                 | <b>10.4%</b>    | <b>24.1%</b>    | <b>10.9%</b>         | <b>(2.7%)</b>   | <b>(3.3%)</b>      | <b>14.8%</b>                                        | <b>6.8%</b>            | <b>6.9%</b>            |
| <b>Board Members of Entities</b>                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Board Members of Entities</b>             |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>% Increase</b>                                        | 4   |                 | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Senior Managers of Entities</b>                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Senior Managers of Entities</b>           |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>% Increase</b>                                        | 4   |                 | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Other Staff of Entities</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Other Staff of Entities</b>               |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>% Increase</b>                                        | 4   |                 | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Municipal Entities</b>                          |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>           |     | <b>45 020</b>   | <b>49 716</b>   | <b>61 708</b>   | <b>68 419</b>        | <b>66 599</b>   | <b>64 411</b>      | <b>73 918</b>                                       | <b>78 917</b>          | <b>84 325</b>          |
| <b>% Increase</b>                                        | 4   |                 | <b>10.4%</b>    | <b>24.1%</b>    | <b>10.9%</b>         | <b>(2.7%)</b>   | <b>(3.3%)</b>      | <b>14.8%</b>                                        | <b>6.8%</b>            | <b>6.9%</b>            |
| <b>TOTAL MANAGERS AND STAFF</b>                          | 5,7 | <b>41 196</b>   | <b>44 737</b>   | <b>56 236</b>   | <b>62 539</b>        | <b>60 719</b>   | <b>58 557</b>      | <b>67 477</b>                                       | <b>72 090</b>          | <b>77 088</b>          |

**DC36 Waterberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

[illegible]

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. 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)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

**DC36 Waterberg - Supporting Table SA24 Summary of personnel numbers**

| Summary of Personnel Numbers                                  |  | Ref   | 2012/13    |                     |                    | Current Year 2013/14 |                     |                    | Budget Year 2014/15 |                     |                    |
|---------------------------------------------------------------|--|-------|------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number                                                        |  | 1,2   | Positions  | Permanent employees | Contract employees | Positions            | Permanent employees | Contract employees | Positions           | Permanent employees | Contract employees |
| <b>Municipal Council and Boards of Municipal Entities</b>     |  |       |            |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |  |       | 35         | 4                   | 31                 | 35                   | 6                   | 29                 | 35                  | 6                   | 29                 |
| Board Members of municipal entities                           |  | 4     |            |                     |                    |                      |                     |                    |                     |                     |                    |
| <b>Municipal employees</b>                                    |  | 5     |            |                     |                    |                      |                     |                    |                     |                     |                    |
| Municipal Manager and Senior Managers                         |  | 3     | 7          | –                   | 7                  | 7                    | –                   | 7                  | 7                   | –                   | 7                  |
| Other Managers                                                |  | 7     | 16         | 15                  | 1                  | 16                   | 15                  | 1                  | 16                  | 15                  | 1                  |
| Professionals                                                 |  |       | 64         | 64                  | –                  | 20                   | 20                  | –                  | 20                  | 20                  | –                  |
| Finance                                                       |  |       | 13         | 13                  | –                  | 3                    | 3                   | –                  | 3                   | 3                   | –                  |
| Spatial/town planning                                         |  |       | 1          | 1                   | –                  |                      |                     |                    |                     |                     |                    |
| Information Technology                                        |  |       | 3          | 3                   | –                  | 2                    | 2                   | –                  | 2                   | 2                   | –                  |
| Roads                                                         |  |       | 3          | 3                   | –                  |                      |                     |                    |                     |                     |                    |
| Electricity                                                   |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Water                                                         |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Sanitation                                                    |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Refuse                                                        |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Other                                                         |  |       | 44         | 44                  | –                  | 15                   | 15                  | –                  | 15                  | 15                  | –                  |
| Technicians                                                   |  |       | –          | –                   | –                  | 45                   | 45                  | –                  | 45                  | 45                  | –                  |
| Finance                                                       |  |       | –          | –                   | –                  | 5                    | 5                   | –                  | 5                   | 5                   | –                  |
| Spatial/town planning                                         |  |       | –          | –                   | –                  | 3                    | 3                   | –                  | 3                   | 3                   | –                  |
| Information Technology                                        |  |       | –          | –                   | –                  | 1                    | 1                   | –                  | 1                   | 1                   | –                  |
| Roads                                                         |  |       | –          | –                   | –                  | 1                    | 1                   | –                  | 1                   | 1                   | –                  |
| Electricity                                                   |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Water                                                         |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Sanitation                                                    |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Refuse                                                        |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Other                                                         |  |       | –          | –                   | –                  | 35                   | 35                  | –                  | 35                  | 35                  | –                  |
| Clerks (Clerical and administrative)                          |  |       | 24         | 22                  | 2                  | 23                   | 20                  | 3                  | 23                  | 20                  | 3                  |
| Service and sales workers                                     |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Skilled agricultural and fishery workers                      |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Craft and related trades                                      |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Plant and Machine Operators                                   |  |       | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Elementary Occupations                                        |  |       | 29         | 24                  | 5                  | 30                   | 25                  | 5                  | 30                  | 25                  | 5                  |
| <b>TOTAL PERSONNEL NUMBERS</b>                                |  | 9     | <b>175</b> | <b>129</b>          | <b>46</b>          | <b>176</b>           | <b>131</b>          | <b>45</b>          | <b>176</b>          | <b>131</b>          | <b>45</b>          |
| % increase                                                    |  |       |            |                     |                    | 0.6%                 | 1.6%                | (2.2%)             | –                   | –                   | –                  |
| <b>Total municipal employees headcount</b>                    |  | 6, 10 | –          | –                   | –                  |                      |                     |                    |                     |                     |                    |
| Finance personnel headcount                                   |  | 8, 10 | 16         | 13                  | 3                  | 17                   | 14                  | 3                  | 17                  | 14                  | 3                  |
| Human Resources personnel headcount                           |  | 8, 10 | 4          | 4                   | –                  | 6                    | 5                   | 1                  | 6                   | 5                   | 1                  |

**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 of 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

DC36 Waterberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description                |                                                                      | Ref      | Budget Year 2014/15 |                |                |                |               |                |                 |                |               |                |                |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------|----------------------------------------------------------------------|----------|---------------------|----------------|----------------|----------------|---------------|----------------|-----------------|----------------|---------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
| R thousand                 |                                                                      |          | 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 |
| <b>Revenue By Source</b>   |                                                                      |          |                     |                |                |                |               |                |                 |                |               |                |                |                 |                                               |                        |                        |
|                            | 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                                              |          | 131                 | 131            | 131            | 131            | 131           | 131            | 131             | 131            | 131           | 131            | 131            | 131             | 1 571                                         | 1 650                  | 1 732                  |
|                            | Rental of facilities and equipment                                   |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Interest earned - external investments                               |          | 475                 | 475            | 475            | 475            | 475           | 475            | 475             | 475            | 475           | 475            | 475            | 475             | 5 700                                         | 5 820                  | 5 930                  |
|                            | Interest earned - outstanding debtors                                |          | 0                   | 0              | 0              | 0              | 0             | 0              | 0               | 0              | 0             | 0              | 0              | 0               | 3                                             | 3                      | 3                      |
|                            | Dividends received                                                   |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Fines                                                                |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Licences and permits                                                 |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Agency services                                                      |          | 5                   | 5              | 5              | 5              | 5             | 5              | 5               | 5              | 5             | 5              | 5              | 5               | 60                                            | 60                     | 60                     |
|                            | Transfers recognised - operational                                   |          | 44 327              | 1 334          | -              | -              | 33 279        | 100            | -               | 300            | 24 759        | -              | -              | -               | 104 099                                       | 110 207                | 112 676                |
|                            | Other revenue                                                        |          | 2                   | 2              | 2              | 2              | 2             | 2              | 2               | 2              | 2             | 2              | 2              | 2               | 23                                            | 23                     | 23                     |
|                            | Gains on disposal of PPE                                             |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | <b>Total Revenue (excluding capital transfers and contribution)</b>  |          | <b>44 940</b>       | <b>1 947</b>   | <b>613</b>     | <b>613</b>     | <b>33 892</b> | <b>713</b>     | <b>613</b>      | <b>913</b>     | <b>25 372</b> | <b>613</b>     | <b>613</b>     | <b>613</b>      | <b>111 456</b>                                | <b>117 763</b>         | <b>120 424</b>         |
| <b>Expenditure By Type</b> |                                                                      |          |                     |                |                |                |               |                |                 |                |               |                |                |                 |                                               |                        |                        |
|                            | Employee related costs                                               |          | 5 623               | 5 623          | 5 623          | 5 623          | 5 623         | 5 623          | 5 623           | 5 623          | 5 623         | 5 623          | 5 623          | 5 623           | 67 477                                        | 72 090                 | 77 088                 |
|                            | Remuneration of councillors                                          |          | 537                 | 537            | 537            | 537            | 537           | 537            | 537             | 537            | 537           | 537            | 537            | 537             | 6 441                                         | 6 827                  | 7 237                  |
|                            | Debt impairment                                                      |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Depreciation & asset impairment                                      |          | 598                 | 598            | 598            | 598            | 598           | 598            | 598             | 598            | 598           | 598            | 598            | 598             | 7 181                                         | 7 569                  | 7 977                  |
|                            | Finance charges                                                      |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Bulk purchases                                                       |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Other materials                                                      |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Contracted services                                                  |          | 1 316               | 1 316          | 1 316          | 1 316          | 1 316         | 1 316          | 1 316           | 1 316          | 1 316         | 1 316          | 1 316          | 1 316           | 15 791                                        | 16 840                 | 17 974                 |
|                            | Transfers and grants                                                 |          | 389                 | 389            | 389            | 389            | 389           | 389            | 389             | 389            | 389           | 389            | 389            | 389             | 4 671                                         | 1 999                  | -                      |
|                            | Other expenditure                                                    |          | 2 068               | 2 448          | 1 448          | 1 448          | 1 448         | 1 448          | 2 940           | 1 448          | 1 448         | 1 659          | 1 448          | 4 333           | 23 580                                        | 24 805                 | 26 166                 |
|                            | Loss on disposal of PPE                                              |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | 75             | -               | 85                                            | 100                    | -                      |
|                            | <b>Total Expenditure</b>                                             |          | <b>10 531</b>       | <b>10 911</b>  | <b>9 911</b>   | <b>9 911</b>   | <b>9 911</b>  | <b>9 911</b>   | <b>11 403</b>   | <b>9 911</b>   | <b>9 911</b>  | <b>10 122</b>  | <b>9 986</b>   | <b>12 797</b>   | <b>125 216</b>                                | <b>130 216</b>         | <b>136 542</b>         |
|                            | <b>Surplus/(Deficit)</b>                                             |          | <b>34 409</b>       | <b>(8 964)</b> | <b>(9 298)</b> | <b>(9 298)</b> | <b>23 981</b> | <b>(9 198)</b> | <b>(10 790)</b> | <b>(8 998)</b> | <b>15 461</b> | <b>(9 509)</b> | <b>(9 373)</b> | <b>(12 183)</b> | <b>(13 760)</b>                               | <b>(12 453)</b>        | <b>(16 118)</b>        |
|                            | Transfers recognised - capital                                       |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Contributions recognised - capital                                   |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Contributed assets                                                   |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>34 409</b>       | <b>(8 964)</b> | <b>(9 298)</b> | <b>(9 298)</b> | <b>23 981</b> | <b>(9 198)</b> | <b>(10 790)</b> | <b>(8 998)</b> | <b>15 461</b> | <b>(9 509)</b> | <b>(9 373)</b> | <b>(12 183)</b> | <b>(13 760)</b>                               | <b>(12 453)</b>        | <b>(16 118)</b>        |
|                            | Taxation                                                             |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Attributable to minorities                                           |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | Share of surplus/ (deficit) of associate                             |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                            | <b>Surplus/(Deficit)</b>                                             | <b>1</b> | <b>34 409</b>       | <b>(8 964)</b> | <b>(9 298)</b> | <b>(9 298)</b> | <b>23 981</b> | <b>(9 198)</b> | <b>(10 790)</b> | <b>(8 998)</b> | <b>15 461</b> | <b>(9 509)</b> | <b>(9 373)</b> | <b>(12 183)</b> | <b>(13 760)</b>                               | <b>(12 453)</b>        | <b>(16 118)</b>        |
| References                 |                                                                      |          |                     |                |                |                |               |                |                 |                |               |                |                |                 |                                               |                        |                        |

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

DC36 Waterberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| R thousand                                    | 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 |
| <b>Revenue by Vote</b>                        |                                                 |          | 42 725              | 477            | 477            | 477            | 33 456        | 477            | 477             | 477            | 25 236        | 477            | 477            | 477             | 105 709                                       | 112 837                | 115 299                |
|                                               | Vote 1 - BUDGET & TREASURY                      |          | 300                 | 934            | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | 1 234                                         | 1 267                  | 1 318                  |
|                                               | Vote 3 - CORPORATE SUPPORT & SHARED SERVICES    |          | -                   | -              | -              | -              | -             | 100            | -               | -              | -             | -              | -              | -               | 100                                           | 107                    | 115                    |
|                                               | Vote 4 - PLANNING & ECONOMIC DEVELOPMENT        |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | Vote 5 - INFRASTRUCTURE DEVELOPMENT             |          | 1 779               | 400            | -              | -              | 300           | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | Vote 6 - EXECUTIVE SUPPORT                      |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | 2 779                                         | 1 839                  | 1 897                  |
|                                               | Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | Vote 8 - DISASTER                               |          | 5                   | 5              | 5              | 5              | 5             | 5              | 5               | 5              | 5             | 5              | 5              | 5               | 60                                            | 60                     | 60                     |
|                                               | Vote 9 - ENVIRONMENTAL HEALTH                   |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | Vote 10 - ABATTOIR                              |          | 131                 | 131            | 131            | 131            | 131           | 131            | 131             | 131            | 131           | 131            | 131            | 131             | 1 574                                         | 1 653                  | 1 735                  |
|                                               | 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]                     |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| <b>Total Revenue by Vote</b>                  |                                                 |          | <b>44 940</b>       | <b>1 947</b>   | <b>613</b>     | <b>613</b>     | <b>33 892</b> | <b>713</b>     | <b>613</b>      | <b>913</b>     | <b>25 372</b> | <b>613</b>     | <b>613</b>     | <b>613</b>      | <b>111 456</b>                                | <b>117 763</b>         | <b>120 424</b>         |
| <b>Expenditure by Vote to be appropriated</b> |                                                 |          |                     |                |                |                |               |                |                 |                |               |                |                |                 |                                               |                        |                        |
|                                               | Vote 1 - BUDGET & TREASURY                      |          | 876                 | 876            | 876            | 876            | 876           | 876            | 2 368           | 876            | 876           | 876            | 876            | 2 065           | 13 197                                        | 13 987                 | 14 886                 |
|                                               | Vote 2 - MUNICIPAL MANAGER                      |          | 1 285               | 665            | 665            | 665            | 665           | 665            | 665             | 665            | 665           | 665            | 665            | 763             | 8 701                                         | 9 245                  | 9 848                  |
|                                               | Vote 3 - CORPORATE SUPPORT & SHARED SERVICES    |          | 1 242               | 2 242          | 1 242          | 1 242          | 1 242         | 1 242          | 1 242           | 1 242          | 1 242         | 1 242          | 1 317          | 1 571           | 16 305                                        | 17 326                 | 18 426                 |
|                                               | Vote 4 - PLANNING & ECONOMIC DEVELOPMENT        |          | 413                 | 413            | 413            | 413            | 413           | 413            | 413             | 413            | 413           | 413            | 413            | 474             | 5 015                                         | 5 354                  | 5 721                  |
|                                               | Vote 5 - INFRASTRUCTURE DEVELOPMENT             |          | 495                 | 495            | 495            | 495            | 495           | 495            | 495             | 495            | 495           | 495            | 495            | 579             | 6 022                                         | 5 299                  | 3 695                  |
|                                               | Vote 6 - EXECUTIVE SUPPORT                      |          | 1 624               | 1 624          | 1 624          | 1 624          | 1 624         | 1 624          | 1 624           | 1 624          | 1 624         | 1 836          | 1 624          | 1 771           | 19 850                                        | 19 236                 | 20 272                 |
|                                               | Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE |          | 234                 | 234            | 234            | 234            | 234           | 234            | 234             | 234            | 234           | 234            | 234            | 266             | 2 836                                         | 3 019                  | 3 217                  |
|                                               | Vote 8 - DISASTER                               |          | 2 461               | 2 461          | 2 461          | 2 461          | 2 461         | 2 461          | 2 461           | 2 461          | 2 461         | 2 461          | 2 461          | 2 569           | 29 640                                        | 31 525                 | 33 553                 |
|                                               | Vote 9 - ENVIRONMENTAL HEALTH                   |          | 1 435               | 1 435          | 1 435          | 1 435          | 1 435         | 1 435          | 1 435           | 1 435          | 1 435         | 1 435          | 1 435          | 1 906           | 17 692                                        | 18 888                 | 20 181                 |
|                                               | Vote 10 - ABATTOIR                              |          | 466                 | 466            | 466            | 466            | 466           | 466            | 466             | 466            | 466           | 466            | 466            | 833             | 5 957                                         | 6 336                  | 6 744                  |
|                                               | 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]                     |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| <b>Total Expenditure by Vote</b>              |                                                 |          | <b>10 531</b>       | <b>10 911</b>  | <b>9 911</b>   | <b>9 911</b>   | <b>9 911</b>  | <b>9 911</b>   | <b>11 403</b>   | <b>9 911</b>   | <b>9 911</b>  | <b>10 122</b>  | <b>9 986</b>   | <b>12 797</b>   | <b>125 216</b>                                | <b>130 216</b>         | <b>136 542</b>         |
| <b>Surplus/(Deficit) before assoc.</b>        |                                                 |          | <b>34 409</b>       | <b>(8 964)</b> | <b>(9 298)</b> | <b>(9 298)</b> | <b>23 981</b> | <b>(9 198)</b> | <b>(10 790)</b> | <b>(8 998)</b> | <b>15 461</b> | <b>(9 509)</b> | <b>(9 373)</b> | <b>(12 183)</b> | <b>(13 760)</b>                               | <b>(12 453)</b>        | <b>(16 118)</b>        |
|                                               | Taxation                                        |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | Attributable to minorities                      |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | Share of surplus/ (deficit) of associate        |          | -                   | -              | -              | -              | -             | -              | -               | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
|                                               | <b>Surplus/(Deficit)</b>                        | <b>1</b> | <b>34 409</b>       | <b>(8 964)</b> | <b>(9 298)</b> | <b>(9 298)</b> | <b>23 981</b> | <b>(9 198)</b> | <b>(10 790)</b> | <b>(8 998)</b> | <b>15 461</b> | <b>(9 509)</b> | <b>(9 373)</b> | <b>(12 183)</b> | <b>(13 760)</b>                               | <b>(12 453)</b>        | <b>(16 118)</b>        |

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

DC36 Waterberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

| R thousand                                 | 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                                   | Budget Year +1 | Budget Year +2 |
|                                            |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          | 2014/15                                       | 2015/16        | 2016/17        |
| <b>Revenue - Standard</b>                  |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
| <b>Governance and administration</b>       |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Executive and council                    |     | 43 025              | 1 411   | 477     | 477     | 33 456   | 577      | 477      | 477      | 25 236 | 477     | 477     | 477      | 107 043                                       | 114 211        | 116 732        |
|                                            | Budget and treasury office               |     | 300                 | 934     | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | 1 234                                         | 1 267          | 1 318          |
|                                            | Corporate services                       |     | 42 725              | 477     | 477     | 477     | 33 456   | 477      | 477      | 477      | 25 236 | 477     | 477     | 477      | 105 709                                       | 112 837        | 115 299        |
| <b>Community and public safety</b>         |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Community and social services            |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | 100                                           | 107            | 115            |
|                                            | Sport and recreation                     |     | 5                   | 5       | 5       | 5       | 5        | 5        | 5        | 5        | 5      | 5       | 5       | 5        | 60                                            | 60             | 60             |
|                                            | Public safety                            |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Housing                                  |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Health                                   |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
| <b>Economic and environmental services</b> |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Planning and development                 |     | 1 779               | 400     | -       | -       | 300      | -        | -        | 300      | -      | -       | -       | -        | 2 779                                         | 1 839          | 1 897          |
|                                            | Road transport                           |     | -                   | 400     | -       | -       | 300      | -        | -        | 300      | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Environmental protection                 |     | 1 779               | 400     | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | 2 779                                         | 1 839          | 1 897          |
| <b>Trading services</b>                    |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Electricity                              |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Water                                    |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Waste water management                   |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Waste management                         |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Other                                    |     | 131                 | 131     | 131     | 131     | 131      | 131      | 131      | 131      | 131    | 131     | 131     | 131      | 1 574                                         | 1 653          | 1 735          |
|                                            | <b>Total Revenue - Standard</b>          |     | 44 940              | 1 947   | 613     | 613     | 33 892   | 713      | 613      | 913      | 25 372 | 613     | 613     | 613      | 111 456                                       | 117 763        | 120 424        |
| <b>Expenditure - Standard</b>              |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
| <b>Governance and administration</b>       |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Executive and council                    |     | 5 028               | 5 408   | 4 408   | 4 408   | 4 408    | 4 408    | 5 900    | 4 408    | 4 408  | 4 619   | 4 483   | 6 169    | 58 054                                        | 59 794         | 63 431         |
|                                            | Budget and treasury office               |     | 2 910               | 2 290   | 2 290   | 2 290   | 2 290    | 2 290    | 2 290    | 2 290    | 2 290  | 2 501   | 2 290   | 2 534    | 28 551                                        | 28 481         | 30 120         |
|                                            | Corporate services                       |     | 876                 | 876     | 876     | 876     | 876      | 876      | 2 368    | 876      | 876    | 876     | 876     | 2 065    | 13 197                                        | 13 987         | 14 886         |
|                                            | Community and social services            |     | 1 242               | 2 242   | 1 242   | 1 242   | 1 242    | 1 242    | 1 242    | 1 242    | 1 242  | 1 242   | 1 317   | 1 571    | 16 305                                        | 17 326         | 18 426         |
|                                            | Sport and recreation                     |     | 4 130               | 4 130   | 4 130   | 4 130   | 4 130    | 4 130    | 4 130    | 4 130    | 4 130  | 4 130   | 4 130   | 4 741    | 50 168                                        | 53 432         | 56 951         |
|                                            | Public safety                            |     | 234                 | 234     | 234     | 234     | 234      | 234      | 234      | 234      | 234    | 234     | 234     | 266      | 2 836                                         | 3 019          | 3 217          |
|                                            | Housing                                  |     | 2 461               | 2 461   | 2 461   | 2 461   | 2 461    | 2 461    | 2 461    | 2 461    | 2 461  | 2 461   | 2 461   | 2 569    | 29 640                                        | 31 525         | 33 553         |
|                                            | Health                                   |     | 1 435               | 1 435   | 1 435   | 1 435   | 1 435    | 1 435    | 1 435    | 1 435    | 1 435  | 1 435   | 1 435   | 1 906    | 17 692                                        | 18 888         | 20 181         |
| <b>Economic and environmental services</b> |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Planning and development                 |     | 908                 | 908     | 908     | 908     | 908      | 908      | 908      | 908      | 908    | 908     | 908     | 1 053    | 11 037                                        | 10 653         | 9 416          |
|                                            | Road transport                           |     | 413                 | 413     | 413     | 413     | 413      | 413      | 413      | 413      | 413    | 413     | 413     | 474      | 5 015                                         | 5 354          | 5 721          |
|                                            | Environmental protection                 |     | 495                 | 495     | 495     | 495     | 495      | 495      | 495      | 495      | 495    | 495     | 495     | 579      | 6 022                                         | 5 299          | 3 695          |
| <b>Trading services</b>                    |                                          |     |                     |         |         |         |          |          |          |          |        |         |         |          |                                               |                |                |
|                                            | Electricity                              |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Water                                    |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Waste water management                   |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Waste management                         |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
|                                            | Other                                    |     | 466                 | 466     | 466     | 466     | 466      | 466      | 466      | 466      | 466    | 466     | 466     | 833      | 5 957                                         | 6 336          | 6 744          |
|                                            | <b>Total Expenditure - Standard</b>      |     | 10 531              | 10 911  | 9 911   | 9 911   | 9 911    | 9 911    | 11 403   | 9 911    | 9 911  | 10 122  | 9 986   | 12 797   | 125 216                                       | 130 216        | 136 542        |
|                                            | <b>Surplus/(Deficit) before assoc.</b>   |     | 34 409              | (8 964) | (9 298) | (9 298) | 23 981   | (9 198)  | (10 790) | (8 998)  | 15 461 | (9 509) | (9 373) | (12 183) | (13 760)                                      | (12 453)       | (16 118)       |
|                                            | Share of surplus/ (deficit) of associate |     | -                   | -       | -       | -       | -        | -        | -        | -        | -      | -       | -       | -        | -                                             | -              | -              |
| 1                                          | <b>Surplus/(Deficit)</b>                 |     | 34 409              | (8 964) | (9 298) | (9 298) | 23 981   | (9 198)  | (10 790) | (8 998)  | 15 461 | (9 509) | (9 373) | (12 183) | (13 760)                                      | (12 453)       | (16 118)       |

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

DC36 Waterberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| R thousand                                       | 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 |
| 1                                                | <b>Multi-year expenditure to be appropriated</b>  |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 1 - BUDGET & TREASURY                        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 2 - MUNICIPAL MANAGER                        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 3 - CORPORATE SUPPORT & SHARED SERVICES      |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 4 - PLANNING & ECONOMIC DEVELOPMENT          |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 5 - INFRASTRUCTURE DEVELOPMENT               |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 6 - EXECUTIVE SUPPORT                        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE   |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 8 - DISASTER                                 |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 9 - ENVIRONMENTAL HEALTH                     |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 10 - ABATTOIR                                |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | 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]                       |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>  |                                                   |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
| 2                                                | <b>Single-year expenditure to be appropriated</b> |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 1 - BUDGET & TREASURY                        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 2 - MUNICIPAL MANAGER                        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 3 - CORPORATE SUPPORT & SHARED SERVICES      |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 4 - PLANNING & ECONOMIC DEVELOPMENT          |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 5 - INFRASTRUCTURE DEVELOPMENT               |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 6 - EXECUTIVE SUPPORT                        |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE   |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 8 - DISASTER                                 |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 9 - ENVIRONMENTAL HEALTH                     |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | Vote 10 - ABATTOIR                                |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
|                                                  | 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]                       |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b> |                                                   |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |
| <b>Total Capital Expenditure</b>                 |                                                   |     | -                   | -      | -     | -       | -    | -    | -       | -    | -     | -     | -   | -    | -                                             | -                      | -                      |

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

**DC36 Waterberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)**

[illegible]

DC36 Waterberg - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS                                      |               | Budget Year 2014/15 |                |                |                |               |                |                |                |               |                |                |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------------------|---------------|---------------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
| R thousand                                              |               | 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 |
| <b>Cash Receipts By Source</b>                          |               |                     |                |                |                |               |                |                |                |               |                |                |                 | 1                                             |                        |                        |
| 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                                 | 131           | 131                 | 131            | 131            | 131            | 131           | 131            | 131            | 131            | 131           | 131            | 131            | 131             | 1 571                                         | 1 650                  | 1 732                  |
| Rental of facilities and equipment                      | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Interest earned - external investments                  | 475           | 475                 | 475            | 475            | 475            | 475           | 475            | 475            | 475            | 475           | 475            | 475            | 475             | 5 700                                         | 5 820                  | 5 930                  |
| Interest earned - outstanding debtors                   | 0             | 0                   | 0              | 0              | 0              | 0             | 0              | 0              | 0              | 0             | 0              | 0              | 0               | 3                                             | 3                      | 3                      |
| Dividends received                                      | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Fines                                                   | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Licences and permits                                    | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Agency services                                         | 5             | 5                   | 5              | 5              | 5              | 5             | 5              | 5              | 5              | 5             | 5              | 5              | 5               | 60                                            | 60                     | 60                     |
| Transfer receipts - operational                         | 44 327        | 1 334               | 1 334          | -              | -              | 33 279        | 100            | -              | 300            | 24 759        | -              | -              | -               | 104 099                                       | 110 207                | 112 676                |
| Other revenue                                           | 2             | 2                   | 2              | 2              | 2              | 2             | 2              | 2              | 2              | 2             | 2              | 2              | 2               | 23                                            | 23                     | 23                     |
| <b>Cash Receipts by Source</b>                          | <b>44 940</b> | <b>1 947</b>        | <b>1 947</b>   | <b>613</b>     | <b>613</b>     | <b>33 892</b> | <b>713</b>     | <b>613</b>     | <b>913</b>     | <b>25 372</b> | <b>613</b>     | <b>613</b>     | <b>613</b>      | <b>111 456</b>                                | <b>117 763</b>         | <b>120 424</b>         |
| <b>Other Cash Flows by Source</b>                       |               |                     |                |                |                |               |                |                |                |               |                |                |                 |                                               |                        |                        |
| Transfer receipts - capital                             | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Contributions recognised - capital & Contributed assets | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Proceeds on disposal of PPE                             | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Short term loans                                        | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Borrowing long term/refinancing                         | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Increase (decrease) in consumer deposits                | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Decrease (Increase) in non-current debtors              | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Decrease (Increase) other non-current receivables       | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Decrease (Increase) in non-current investments          | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                    | <b>44 940</b> | <b>1 947</b>        | <b>1 947</b>   | <b>613</b>     | <b>613</b>     | <b>33 892</b> | <b>713</b>     | <b>613</b>     | <b>913</b>     | <b>25 372</b> | <b>613</b>     | <b>613</b>     | <b>613</b>      | <b>111 456</b>                                | <b>117 763</b>         | <b>120 424</b>         |
| <b>Cash Payments by Type</b>                            |               |                     |                |                |                |               |                |                |                |               |                |                |                 |                                               |                        |                        |
| Employee related costs                                  | 5 623         | 5 623               | 5 623          | 5 623          | 5 623          | 5 623         | 5 623          | 5 623          | 5 623          | 5 623         | 5 623          | 5 623          | 5 623           | 67 477                                        | 72 090                 | 77 088                 |
| Remuneration of councillors                             | 537           | 537                 | 537            | 537            | 537            | 537           | 537            | 537            | 537            | 537           | 537            | 537            | 537             | 6 441                                         | 6 827                  | 7 237                  |
| Finance charges                                         | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Bulk purchases - Electricity                            | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Bulk purchases - Water & Sewer                          | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Other materials                                         | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Contracted services                                     | 1 316         | 1 316               | 1 316          | 1 316          | 1 316          | 1 316         | 1 316          | 1 316          | 1 316          | 1 316         | 1 316          | 1 316          | 1 316           | 15 791                                        | 16 840                 | 17 974                 |
| Transfers and grants - other municipalities             | 389           | 389                 | 389            | 389            | 389            | 389           | 389            | 389            | 389            | 389           | 389            | 389            | 389             | 4 671                                         | 1 999                  | -                      |
| Transfers and grants - other                            | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Other expenditure                                       | 1 229         | 1 609               | 1 609          | 609            | 609            | 609           | 609            | 2 101          | 609            | 609           | 821            | 609            | 3 495           | 13 521                                        | 18 608                 | 19 604                 |
| <b>Cash Payments by Type</b>                            | <b>9 094</b>  | <b>9 474</b>        | <b>9 474</b>   | <b>8 474</b>   | <b>8 474</b>   | <b>8 474</b>  | <b>8 474</b>   | <b>9 966</b>   | <b>8 474</b>   | <b>8 474</b>  | <b>8 686</b>   | <b>8 474</b>   | <b>11 360</b>   | <b>107 901</b>                                | <b>116 365</b>         | <b>121 903</b>         |
| <b>Other Cash Flows/Payments by Type</b>                |               |                     |                |                |                |               |                |                |                |               |                |                |                 |                                               |                        |                        |
| Capital assets                                          | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Repayment of borrowing                                  | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| Other Cash Flows/Payments                               | -             | -                   | -              | -              | -              | -             | -              | -              | -              | -             | -              | -              | -               | -                                             | -                      | -                      |
| <b>Total Cash Payments by Type</b>                      | <b>9 094</b>  | <b>9 474</b>        | <b>9 474</b>   | <b>8 474</b>   | <b>8 474</b>   | <b>8 474</b>  | <b>8 474</b>   | <b>9 966</b>   | <b>8 474</b>   | <b>8 474</b>  | <b>8 686</b>   | <b>8 474</b>   | <b>11 360</b>   | <b>107 901</b>                                | <b>116 365</b>         | <b>121 903</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>             |               | <b>35 846</b>       | <b>(7 527)</b> | <b>(7 861)</b> | <b>(7 861)</b> | <b>25 418</b> | <b>(7 761)</b> | <b>(9 353)</b> | <b>(7 561)</b> | <b>16 898</b> | <b>(8 072)</b> | <b>(7 861)</b> | <b>(10 747)</b> | <b>3 555</b>                                  | <b>1 398</b>           | <b>(1 479)</b>         |
| Cash/cash equivalents at the month/year begin:          | 68 176        | 104 022             | 104 022        | 96 495         | 88 634         | 80 772        | 106 190        | 98 429         | 89 075         | 81 514        | 98 412         | 90 339         | 82 478          | 68 176                                        | 71 731                 | 73 129                 |
| Cash/cash equivalents at the month/year end:            | 104 022       | 96 495              | 96 495         | 88 634         | 80 772         | 106 190       | 98 429         | 89 075         | 81 514         | 98 412        | 90 339         | 82 478         | 71 731          | 71 731                                        | 73 129                 | 71 650                 |

**DC36 Waterberg - NOT REQUIRED - municipality does not have entities**

[illegible]

DC36 Waterberg - Supporting Table SA32 List of external mechanisms

| External mechanism<br><br>Name of organisation | Yrs/<br>Mths | Period of<br>agreement 1. |  | Service provided | Expiry date of service<br>delivery agreement or<br>contract | Monetary value<br>of agreement 2. |  |
|------------------------------------------------|--------------|---------------------------|--|------------------|-------------------------------------------------------------|-----------------------------------|--|
|                                                |              | Number                    |  |                  |                                                             | R thousand                        |  |
| None                                           |              |                           |  |                  |                                                             |                                   |  |

References

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

DC36 Waterberg - Supporting Table SA33 Contracts having future budgetary implications

| 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 |                  |                  |                  |                  |                  |                  |                  |                      |
| R thousand                                 | 1,3 | Total           | Original Budget      |                                                     |                        |                        | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| Parent Municipality:                       | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Revenue Obligation By Contract             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| None                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 2                                 |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 3 etc                             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Total Operating Revenue Implication        | 2   | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Expenditure Obligation By Contract         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Travel, legal & Insurance                  |     | 14 939          | 5 697                | 7 091                                               | 1 244                  | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Banking, advertising & security            |     | 1 862           | 2 034                | 2 215                                               | 2 262                  | 265                    | -                | -                | -                | -                | -                | -                | -                | 28 970               |
| IFMS                                       |     | 5 080           | 776                  | 853                                                 | 899                    | 948                    | 1 042            | 1 147            | 1 261            | 1 387            | 1 526            | 1 679            | 1 847            | 8 638                |
| Total Operating Expenditure Implication    |     | 21 880          | 8 506                | 10 159                                              | 4 405                  | 1 213                  | 1 042            | 1 147            | 1 261            | 1 387            | 1 526            | 1 679            | 1 847            | 18 445               |
| Capital Expenditure Obligation By Contract | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 56 052               |
| None                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 2                                 |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 3 etc                             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Total Capital Expenditure Implication      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Total Parent Expenditure Implication       |     | 21 880          | 8 506                | 10 159                                              | 4 405                  | 1 213                  | 1 042            | 1 147            | 1 261            | 1 387            | 1 526            | 1 679            | 1 847            | 56 052               |
| Entities:                                  | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Revenue Obligation By Contract             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| None                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 2                                 |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 3 etc                             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Total Operating Revenue Implication        | 2   | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Expenditure Obligation By Contract         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| None                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 2                                 |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 3 etc                             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Total Operating Expenditure Implication    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Capital Expenditure Obligation By Contract | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| None                                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 2                                 |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 3 etc                             |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Total Capital Expenditure Implication      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Total Entity Expenditure Implication       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |

References

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

DC36 Waterberg - 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 |                        |                        |
|------------------------------------------------------------|----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                 |    | 1   | 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                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Road transport                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Roads, Pavements & Bridges                                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water                                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                               |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Generation                                                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transmission & Reticulation                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Street Lighting                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Dams & Reservoirs                                          |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water purification                                         |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                               |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                               |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sewerage purification                                      |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Management                                           |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transportation                                             | 2  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Gas                                                        |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                      | 3  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                                  |    |     | 101             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks & gardens                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sportsfields & stadia                                      |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Swimming pools                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community halls                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                                                  |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Recreational facilities                                    |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire, safety & emergency                                   |    |     | 101             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                                               |    |     | 4 867           | 9 827           | 8 339           | 6 429                | 12 372          | 12 372             | -                                                   | -                      | -                      |
| General vehicles                                           |    |     | 558             | 1 691           | 1 359           | -                    | 500             | 500                | -                                                   | -                      | -                      |
| Specialised vehicles                                       | 10 |     | 2 922           | 5 000           | 4 020           | 3 491                | 6 623           | 6 623              | -                                                   | -                      | -                      |
| Plant & equipment                                          |    |     | 465             | 1 218           | 1 547           | 2 538                | 4 299           | 4 299              | -                                                   | -                      | -                      |
| Computers - hardware/equipment                             |    |     | 361             | 805             | 570             | 250                  | 801             | 801                | -                                                   | -                      | -                      |
| Furniture and other office equipment                       |    |     | 531             | 685             | 200             | 150                  | 150             | 150                | -                                                   | -                      | -                      |
| Abattoirs                                                  |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Markets                                                    |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Civic Land and Buildings                                   |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Buildings                                            |    |     | 30              | 227             | 643             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Land                                                 |    |     | -               | 200             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Surplus Assets - (Investment or Inventory)                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                      |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Agricultural assets                                        |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| List sub-class                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological assets                                          |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| List sub-class                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intangibles                                                |    |     | 876             | 1 247           | 12              | -                    | 350             | 350                | -                                                   | -                      | -                      |
| Computers - software & programming                         |    |     | 876             | 1 247           | 12              | -                    | 350             | 350                | -                                                   | -                      | -                      |
| Other (list sub-class)                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Capital Expenditure on new assets                    | 1  |     | 5 845           | 11 074          | 8 350           | 6 429                | 12 722          | 12 722             | -                                                   | -                      | -                      |
| Specialised vehicles                                       |    |     | 2 922           | 5 000           | 4 020           | 3 491                | 6 623           | 6 623              | -                                                   | -                      | -                      |
| Refuse                                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire                                                       |    |     | 2 922           | 5 000           | 4 020           | 3 491                | 6 623           | 6 623              | -                                                   | -                      | -                      |
| Conservancy                                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Ambulances                                                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

**References**

1. 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
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

DC36 Waterberg - 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 |                        |                        |
|----------------------------------------------------------------------------|----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                                 |    | 1   | 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                                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Road transport                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Roads, Pavements & Bridges                                                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water                                                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                                               |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Generation                                                                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transmission & Reticulation                                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Street Lighting                                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Dams & Reservoirs                                                          |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water purification                                                         |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                                               |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                                               |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sewerage purification                                                      |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Management                                                           |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transportation                                                             | 2  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Gas                                                                        |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                                      | 3  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                                                  |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks & gardens                                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sportsfields & stadia                                                      |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Swimming pools                                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community halls                                                            |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                                                                  |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Recreational facilities                                                    |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                                                               |    |     | 1 756           | 858             | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| General vehicles                                                           |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specialised vehicles                                                       | 10 |     | -               | -               | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| Plant & equipment                                                          |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computers - hardware/equipment                                             |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and other office equipment                                       |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Abattoirs                                                                  |    |     | 1 756           | 858             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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  |     | 1 756           | 858             | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| Specialised vehicles                                                       |    |     | -               | -               | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| Refuse                                                                     |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire                                                                       |    |     | -               | -               | -               | 300                  | 315             | 315                | -                                                   | -                      | -                      |
| Conservancy                                                                |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Ambulances                                                                 |    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Renewal of Existing Assets as % of total capex                             |    |     | 23.1%           | 7.2%            | 0.0%            | 4.5%                 | 2.4%            | 2.4%               | 0.0%                                                | 0.0%                   | 0.0%                   |
| Renewal of Existing Assets as % of deprecn                                 |    |     | 42.0%           | 16.6%           | 0.0%            | 3.3%                 | 4.0%            | 5.2%               | 0.0%                                                | 0.0%                   | 0.0%                   |

DC36 Waterberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| 2000 Waterberg - Supporting Table 0400 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 |                        |                        |
| R thousand                                                                                | 1   | 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                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Road transport                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Roads, Pavements & Bridges                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Generation                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transmission & Reticulation                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Street Lighting                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Dams & Reservoirs                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water purification                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sewerage purification                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Management                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transportation                                                                            | 2   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Gas                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                                                                     | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks & gardens                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sportsfields & stadia                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Swimming pools                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community halls                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Recreational facilities                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                                                                              |     | 481             | 779             | 860             | 1 163                | 1 548           | 1 548              | 1 376                                               | 1 450                  | 1 528                  |
| General vehicles                                                                          |     | 180             | 157             | 98              | 155                  | 155             | 155                | 164                                                 | 173                    | 182                    |
| Specialised vehicles                                                                      |     | -               | -               | 82              | 125                  | 125             | 125                | 132                                                 | 139                    | 147                    |
| Plant & equipment                                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computers - hardware/equipment                                                            |     | 3               | 5               | 11              | 34                   | 34              | 34                 | 36                                                  | 38                     | 40                     |
| Furniture and other office equipment                                                      |     | 85              | 118             | 49              | 172                  | 172             | 172                | 181                                                 | 191                    | 201                    |
| Abattoirs                                                                                 |     | 26              | 78              | 149             | 137                  | 197             | 197                | 368                                                 | 388                    | 409                    |
| Markets                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Civic Land and Buildings                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Buildings                                                                           |     | 186             | 421             | 470             | 540                  | 865             | 865                | 495                                                 | 522                    | 550                    |
| 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   | 481             | 779             | 860             | 1 163                | 1 548           | 1 548              | 1 376                                               | 1 450                  | 1 528                  |
| Specialised vehicles                                                                      |     | -               | -               | 82              | 125                  | 125             | 125                | 132                                                 | 139                    | 147                    |
| Refuse                                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire                                                                                      |     | -               | -               | 82              | 125                  | 125             | 125                | 132                                                 | 139                    | 147                    |
| Conservancy                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Ambulances                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| R&M as a % of PPE                                                                         |     | 0.9%            | 1.4%            | 1.5%            | 1.7%                 | 2.2%            | 2.2%               | 2.2%                                                | 2.6%                   | 3.2%                   |
| R&M as % Operating Expenditure                                                            |     | 0.5%            | 0.7%            | 0.7%            | 0.9%                 | 1.1%            | 1.1%               | 1.1%                                                | 1.1%                   | 1.1%                   |

| 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 |
| <b>R thousand</b>                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Depreciation by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Road transport              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Roads, Pavements & Bridges                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Electricity                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Generation                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transmission & Reticulation                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Street Lighting                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Water                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Dams & Reservoirs                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water purification                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sewerage purification                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure - Other                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Management                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transportation                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Gas                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community</b>                             |          | 847             | 1 222           | 152             | 1 200                | 1 200           | 600                | 1 089                                               | 1 148                  | 1 210                  |
| Parks & gardens                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sportsfields & stadia                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Swimming pools                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community halls                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Recreational facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire, safety & emergency                     |          | 847             | 1 222           | 152             | 1 200                | 1 200           | 600                | 1 089                                               | 1 148                  | 1 210                  |
| Security and policing                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Buses                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Clinics                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums & Art Galleries                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cemeteries                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social rental housing                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Buildings                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing development                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                          |          | 3 163           | 3 701           | 7 282           | 7 635                | 6 335           | 5 116              | 5 754                                               | 6 065                  | 6 392                  |
| General vehicles                             |          | 804             | 976             | 562             | 1 345                | 1 045           | 645                | 949                                                 | 1 000                  | 1 054                  |
| Specialised vehicles                         |          | 648             | 777             | 3 559           | 1 670                | 1 370           | 1 051              | 1 244                                               | 1 312                  | 1 382                  |
| Plant & equipment                            |          | 380             | 535             | 649             | 1 160                | 1 060           | 1 060              | 963                                                 | 1 015                  | 1 069                  |
| Computers - hardware/equipment               |          | 506             | 532             | 606             | 1 075                | 975             | 975                | 885                                                 | 933                    | 984                    |
| Furniture and other office equipment         |          | 407             | 461             | 502             | 1 438                | 1 238           | 738                | 1 125                                               | 1 185                  | 1 250                  |
| Abattoirs                                    |          | -               | -               | -               | 347                  | 347             | 347                | 315                                                 | 332                    | 350                    |
| Markets                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Civic Land and Buildings                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Buildings                              |          | 418             | 420             | 1 403           | 600                  | 300             | 300                | 273                                                 | 287                    | 303                    |
| Other Land                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Surplus Assets - (Investment or Inventory)   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other                                        |          | -               | -               | -               | -                    |                 |                    |                                                     |                        |                        |

**DC36 Waterberg - 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 |
| <b>R thousand</b>                                |          |                                                     |                        |                        |                  |                  |                  |               |
| <b>Capital expenditure</b>                       | <b>1</b> |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - BUDGET & TREASURY                       |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 2 - MUNICIPAL MANAGER                       |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES     |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT         |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT              |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 6 - EXECUTIVE SUPPORT                       |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICE  |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 8 - DISASTER                                |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 9 - ENVIRONMENTAL HEALTH                    |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 10 - ABATTOIR                               |          | -                                                   | -                      | -                      |                  |                  |                  |               |
| 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>         |          |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>                 |          | -                                                   | -                      | -                      | -                | -                | -                | -             |
| <b>Future operational costs by vote</b>          | <b>2</b> |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - BUDGET & TREASURY                       |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 2 - MUNICIPAL MANAGER                       |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES     |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT         |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT              |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 6 - EXECUTIVE SUPPORT                       |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICES |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 8 - DISASTER                                |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 9 - ENVIRONMENTAL HEALTH                    |          |                                                     |                        |                        |                  |                  |                  |               |
| Vote 10 - ABATTOIR                               |          |                                                     |                        |                        |                  |                  |                  |               |
| 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>         |          |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future operational costs</b>            |          | -                                                   | -                      | -                      | -                | -                | -                | -             |
| <b>Future revenue by source</b>                  | <b>3</b> |                                                     |                        |                        |                  |                  |                  |               |
| 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>         |          |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future revenue</b>                      |          | -                                                   | -                      | -                      | -                | -                | -                | -             |
| <b>Net Financial Implications</b>                |          | -                                                   | -                      | -                      | -                | -                | -                | -             |

## DC36 Waterberg - Supporting Table SA36 Detailed capital budget

| Municipal Vote/Capital project                                                            |  | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes<br>Audited Outcome 2012/13 | Current Year 2013/14 Full Year Forecast | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        | Project Information |                |
|-------------------------------------------------------------------------------------------|--|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|------------------------------------------------|-----------------------------------------|-----------------------------------------------------|------------------------|------------------------|---------------------|----------------|
| R thousand                                                                                |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 | Ward location       | New or renewal |
| <b>Parent municipality:</b><br><i>List all capital projects grouped by Municipal Vote</i> |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         |                                                     |                        |                        |                     |                |
|                                                                                           |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         |                                                     |                        |                        |                     |                |
| <b>Parent Capital expenditure</b>                                                         |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         | -                                                   | -                      | -                      |                     |                |
| <b>Entities:</b><br><i>List all capital projects grouped by Entity</i>                    |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         |                                                     |                        |                        |                     |                |
| <b>Entity A</b><br>Water project A                                                        |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         |                                                     |                        |                        |                     |                |
| <b>Entity B</b><br>Electricity project B                                                  |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         |                                                     |                        |                        |                     |                |
| <b>Entity Capital expenditure</b>                                                         |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         | -                                                   | -                      | -                      |                     |                |
| <b>Total Capital expenditure</b>                                                          |  |     |                             |                |               |                                |             |                 |                  |                        |                                                |                                         | -                                                   | -                      | -                      |                     |                |



# ANNEXURE 1

## Abattoir tariffs 2014/2015 to be implemented 1 July 2014

| CODE                                                                                                      | ITEM                             | TARIFF | LEVY | VAT   | TOTAL  |
|-----------------------------------------------------------------------------------------------------------|----------------------------------|--------|------|-------|--------|
| O1                                                                                                        | BOVINE                           | 176.45 | 7.10 | 25.70 | 209.25 |
| O2                                                                                                        | BULLS ABOVE 350 KG               | 222.45 | 7.10 | 32.14 | 261.69 |
| O3                                                                                                        | CALF                             | 134.20 | 7.10 | 19.78 | 161.08 |
| O4                                                                                                        | PIGS - ABOVE 80 KG               | 147.90 | 7.00 | 21.69 | 176.59 |
| O5                                                                                                        | PIGS - ABOVE 20 KG               | 80.00  | 7.00 | 12.18 | 99.18  |
| O6                                                                                                        | WEANER PIGS                      | 40.00  | 7.00 | 6.58  | 53.58  |
| 07 AND 08                                                                                                 | SHEEP/GOAT                       | 44.75  | 1.38 | 6.46  | 52.59  |
| <b>FREEZING</b>                                                                                           |                                  |        |      |       |        |
| 21                                                                                                        | BOVINE CARCASS                   | 141.70 |      | 19.84 | 161.54 |
| 22                                                                                                        | CALF CARCASS                     | 89.45  |      | 12.52 | 101.97 |
| <b>COOLING</b>                                                                                            |                                  |        |      |       |        |
| Cooling per 24 hours after the first 24 hours excluding the hours from Friday 16:15 to Monday -7:30 (per) |                                  |        |      |       |        |
| 31                                                                                                        | BOVINE CARCASS                   | 26.10  |      | 3.65  | 29.75  |
| 31                                                                                                        | BOVINE CARCASS PER SIDE          | 13.05  |      | 1.83  | 14.88  |
| 32                                                                                                        | CALF CARCASS PER SIDE            | 9.30   |      | 1.30  | 10.60  |
| 33                                                                                                        | PIG CARCASS                      | 9.30   |      | 1.30  | 10.60  |
| 34                                                                                                        | WEANER PIG                       | 9.30   |      | 1.30  | 10.60  |
| 35                                                                                                        | SHEEP/GOAT                       | 6.85   |      | 0.96  | 7.81   |
| 36                                                                                                        | TRIPE PER CRATE                  | 14.95  |      | 2.09  | 17.04  |
| <b>CLEANING OF TRIPE</b>                                                                                  |                                  |        |      |       |        |
| 41                                                                                                        | BOVINE TROTTERS                  | 3.40   |      | 0.48  | 3.88   |
| 42                                                                                                        | CLEANING OF TRIPE                | 37.25  |      | 5.22  | 42.47  |
| 43                                                                                                        | CLEANING OF SHEEP TRIPE          | 37.25  |      | 5.22  | 42.47  |
| <b>TRIPE SALES (including WDM commission)</b>                                                             |                                  |        |      |       |        |
|                                                                                                           | SHEEP                            | 75.00  |      |       |        |
|                                                                                                           | BOVINE                           | 180.00 |      |       |        |
|                                                                                                           | BOVINE HEAD                      | 70.00  |      |       |        |
|                                                                                                           | BOVINE LUNGS                     | 70.00  |      |       |        |
|                                                                                                           | BOVINE LIVER                     | 80.00  |      |       |        |
|                                                                                                           | BOVINE TROTTERS/FEET - CLEANED   | 6.50   |      |       |        |
|                                                                                                           | BOVINE TROTTERS/FEET - NOT CLEAN | 4.00   |      |       |        |
| <b>RE- INSPECTION</b>                                                                                     |                                  |        |      |       |        |
| 44                                                                                                        | RE-INSPECTION                    | 233.80 |      | 32.73 | 266.53 |

### QUANTITY SLAUGHTERED PER MONTH

|                              |        |      |       |        |
|------------------------------|--------|------|-------|--------|
| <b>BOVINE</b>                |        |      |       |        |
| 001 - 200                    | 176.45 | 7.10 | 25.70 | 209.25 |
| 201 - 250                    | 170.20 | 7.10 | 24.82 | 202.12 |
| 251 - 300                    | 164.05 | 7.10 | 23.96 | 195.11 |
| 301 - 400                    | 148.00 | 7.10 | 21.71 | 176.81 |
| 401 PLUS                     | 131.75 | 7.10 | 19.44 | 158.29 |
|                              |        |      |       |        |
| <b>PIGS: (20 KG - 80 KG)</b> |        |      |       |        |
| 001 - 100                    | 80.00  | 7.00 | 12.18 | 99.18  |
| 101 - 200                    | 70.00  | 7.00 | 10.78 | 87.78  |
| 201 PLUS                     | 60.00  | 7.00 | 9.38  | 76.38  |
|                              |        |      |       |        |

### INTEREST ON ARREAR ACCOUNTS

Council charge interest at a rate as determined by SARS from time to time on arrear abattoir debtors.

# **ANNEXURE 2**

Page 1 of 2

## **FIRE FIGHTING TARIFFS**

### **DETERMINATION OF CHARGES – FIRE FIGHTING SERVICES**

It is hereby notified in terms of the provisions of section 10 (1) of the Fire Brigade Act, 99 of 1987 that Waterberg District Municipality secured a Council Resolution to determine the charges payable with effect from 1<sup>st</sup> July 2014 as follows:

#### **TARIFF OR CHARGES**

1. Charges payable in terms of section 10(1):
  - (i) For each Fire Officer, per hour or part thereof - R 50. 00
  - (ii) For each Fireman, per hour or part thereof - R 30. 00
2. Charges payable in terms of section 10 (1)
  - (i) Removal of liquid or other substance - R 100.00
  - (ii) Pumping of water in or out of swimming pools - R 100.00

Plus the measured kilolitres at the water tariff  
as determined by the Council at the water tariff  
as Special Resolution in terms of the Water  
Supply By-laws
3. Charges payable in terms of section 10(1)
  - (i) Call-out fees per hour or part thereof R 5.00 for each kilometer traveled.

#### **CALL OUT FEES**

- |                          |   |          |
|--------------------------|---|----------|
| 1. Hydraulic Platform    | @ | R 100.00 |
| 2. Heavy Duty Pump Unit  | @ | R 75.00  |
| 3. Medium Duty Pump Unit | @ | R 60.00  |
| 4. Light Duty Pump       | @ | R 50.00  |
| 5. Rescue Unit           | @ | R 60.00  |
| 6. Water Tanker          | @ | R 70.00  |
| 7. Service Vehicle       | @ | R 30.00  |
| 8. Mobile Control Unit   | @ | R 90.00  |
| 9. Portable Equipment    | @ | R 20.00  |

## **FIRE FIGHTING TARIFFS**

### **DETERMINATION OF CHARGES – FIRE FIGHTING SERVICES**

#### **SERVICE FEES PER HOUR OR PART THEREOF**

- |    |                       |   |         |
|----|-----------------------|---|---------|
| 1. | Hydraulic Platform    | @ | R100.00 |
| 2. | Heavy Duty Pump Unit  | @ | R 75.00 |
| 3. | Medium Duty Pump Unit | @ | R 60.00 |
| 4. | Light Duty Pump       | @ | R 50.00 |
| 5. | Rescue Unit           | @ | R 60.00 |
| 6. | Water Tanker          | @ | R 70.00 |
| 7. | Service Vehicle       | @ | R 30.00 |
| 8. | Mobile Control Unit   | @ | R 90.00 |
| 9. | Portable Equipment    | @ | R 20.00 |
- (a) Use of chemicals, equipment and other means: The actual cost plus 10%
- (b) Use of water: The water tariff as determined by the Council from time to time by Special Resolution in terms of the Water Supply By-laws.
- (c) Special services per hour or part thereof, per vehicle: In terms of section 3(a) to 3(d).
- (d) Refill of oxygen-and diving cylinders: per Cylinder R20.00.

**In addition to the service rendered by WDM, the following tariffs / charges are also included:**

#### **Tariffs for Flammable Liquid Registrations**

- |       |                                |   |          |
|-------|--------------------------------|---|----------|
| (i)   | Spray rooms registration       | - | R 228.00 |
| (ii)  | Dry Cleaners                   | - | R 228.00 |
| (iii) | Bulk depot                     | - | R 455.00 |
| (iv)  | Inflammable liquid <2500 L     | - | R 105.00 |
| (v)   | Inflammable liquid 2501-5000 L | - | R 116.00 |
| (vi)  | Inflammable liquid 5001-25000L | - | R 128.00 |
| (vii) | Inflammable liquid 25001 >     | - | R 205.00 |

#### **Fines for transgressing activities as stipulated in the Fire Brigade Act 99 of 1987**

- |       |                               |   |           |
|-------|-------------------------------|---|-----------|
| (i)   | 1 <sup>st</sup> transgression | - | R 230.00  |
| (ii)  | 2 <sup>nd</sup> transgression | - | R 460.00  |
| (iii) | Thereafter                    | - | R 1380.00 |

# 14/15 budgeted IDP projects & unfunded wishlist

## Annexure 3

| PROJ NO  | PROJECT NAME                                                                                                                                     | PROJ YEAR | Wishlist (VAT excl) | Operating | Capital | 14/15 | 15/16 | 16/17 | Total | RESP MAN | Comment                                                                  |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------|-----------|---------|-------|-------|-------|-------|----------|--------------------------------------------------------------------------|
| <b>1</b> | <b>Municipal Environmental Health &amp; Environmental Management</b>                                                                             |           |                     |           |         |       |       |       |       |          |                                                                          |
| new      | Feasibility study for regionalisation of landfill site in Waterberg District                                                                     | 2015      | 1 000 000           | -         | -       | -     | -     | -     | -     | Health   | Expansion of landfill sites to assist overloaded existing landfill sites |
| new      | ADMS Urban license, technical support, EMIT license, ARC GIS 9.2 & Spatial Analyst & training                                                    | 2015      | 321 000             | -         | -       | -     | -     | -     | -     | SDCS     | Emission inventory and dispersion modelling software & hardware          |
| new      | Installation, operation & maintenance of complete ambient air quality monitoring                                                                 | 2015      | 1 751 000           | -         | -       | -     | -     | -     | -     | SDCS     |                                                                          |
|          |                                                                                                                                                  |           | <b>3 072 000</b>    | -         | -       | -     | -     | -     | -     |          |                                                                          |
|          |                                                                                                                                                  |           |                     |           |         |       |       |       |       |          |                                                                          |
| <b>2</b> | <b>Disaster Management</b>                                                                                                                       |           |                     |           |         |       |       |       |       |          |                                                                          |
| DM23     | Promotional material for Disaster Risk Management Public Awareness Campaigns                                                                     | 2015      | 200 000             |           |         | -     | -     | -     | -     | Disaster | Public Awareness                                                         |
| new      | 4x4 Diesel Motor Vehicle for DRM awareness campaigns                                                                                             | 2015      | 400 000             |           |         |       |       |       |       | Disaster | Currently 1 vehicle for such campaigns                                   |
| new      | Professional PA System for Disaster Risk Management awareness campaigns                                                                          | 2015      | 100 000             |           |         |       |       |       |       | Disaster | Public Awareness                                                         |
| new      | Control room intercom system                                                                                                                     | 2015      | 80 000              |           |         |       |       |       |       | Disaster | Communicate with fire fighters in staff house                            |
| new      | Switchboard with headsets for control room                                                                                                       | 2015      | 80 000              |           |         |       |       |       |       | Disaster | Re-routed calls from locals & emergency calls through tollfree number    |
| DM27     | Drought Relief for rural settlements (boreholes)                                                                                                 | 2015      | 280 000             |           |         |       |       |       |       | Disaster | Water authorities (LMs) are not coping with demand.                      |
| new      | Four cylinder Diesel Tractor with a PTO grass cutting machine for the Waterberg District Disaster Risk Management Centre, Abattoir and Storeroom | 2015      | 300 000             |           |         |       |       |       |       | Disaster | Grass cutting at Disaster Centre, Abattoir & Store                       |
| DM47     | 100 Relief Army Tents & 30 Bales of Relief Blankets                                                                                              | 2015      | 1 000 000           |           |         |       |       |       |       | Disaster | Incidents / emergencies / disaster reserves                              |
| new      | Roof construction at LDC                                                                                                                         | 2015      | 150 000             |           |         |       |       |       |       | Disaster | Middle open space at LDC                                                 |
| DM48     | 2 way radio communication facilities for MDC                                                                                                     | 2015      | 300 000             |           |         |       |       |       |       | Disaster | Addition to 13/14 Budget                                                 |
| new      | Thabazimbi - Isuzu KB300D-TEQ LX Ext Cab 4X4                                                                                                     | 2015      | 420 000             |           |         |       |       |       |       | Disaster | To transport Hazmat trailer and mobile JOC office to incidents           |

Ans. 3

| PROJ NO  | PROJECT NAME                                    | PROJ YEAR | Wishlist (VAT exc) | Operating | Capital | 14/15 | 15/16 | 16/17 | Total | RESP MAN | Comment                                                                              |
|----------|-------------------------------------------------|-----------|--------------------|-----------|---------|-------|-------|-------|-------|----------|--------------------------------------------------------------------------------------|
| DM014    | Thabazimbi equipment                            | 2015      | 40 000             |           |         |       |       |       |       | Disaster | Locker, cabinet, spade, generator, floodlight, binoculars, suction pump              |
| DM044    | Modimolle 3 x 4x4 LDV's with skid units         | 2015      | 1 500 000          |           |         |       |       |       |       | Disaster |                                                                                      |
| DM012    | Modimolle equipment                             | 2015      | 150 000            |           |         |       |       |       |       | Disaster |                                                                                      |
| new      | Modimolle water tanker                          | 2015      | 1 200 000          |           |         |       |       |       |       | Disaster |                                                                                      |
| new      | MDC 4x2 LDV                                     | 2015      | 160 000            |           |         |       |       |       |       | Disaster |                                                                                      |
| DM31     | Lephalale Hazmat panel van                      | 2015      | 2 500 000          |           |         |       |       |       |       | Disaster | To be used for chemical spillages in Lephalale industrial area                       |
| DM13     | LDC 4x2 LDV                                     | 2015      | 160 000            |           |         |       |       |       |       | Disaster |                                                                                      |
| new      | LDC Bush Master Wild land fire fighter          | 2015      | 1 200 000          |           |         |       |       |       |       | Disaster | Off road vehicle for veld fires                                                      |
| new      | Mogalakwena - 2 4x4 Pick-up vans (bakkie)       | 2015      | 1 100 000          |           |         |       |       |       |       | Disaster | Off road vehicle for disaster / fire / rescue                                        |
| DM58     | Mogalakwena - 1 100 bar skid unit               | 2015      | 110 000            |           |         |       |       |       |       | Disaster | Extinguishing grass fire                                                             |
| DM11     | Mogalakwena equipment                           | 2015      | 310 000            |           |         |       |       |       |       | Disaster | Flooding pumps, hydrant, emergency light, siren, battery charger, napsack, tools kit |
| new      | 3 bay Fire Station                              | 2015      | 7 000 000          |           |         |       |       |       |       | Disaster |                                                                                      |
| new      | District wide fff equipment                     | 2015      | 1 260 000          |           |         |       |       |       |       | Disaster |                                                                                      |
|          |                                                 |           | 20 000 000         | -         | -       | -     | -     | -     | -     |          |                                                                                      |
|          |                                                 |           |                    |           |         |       |       |       |       |          |                                                                                      |
|          |                                                 |           |                    |           |         |       |       |       |       |          |                                                                                      |
| <b>3</b> | <b>Local Economic Development &amp; Tourism</b> |           |                    |           |         |       |       |       |       |          |                                                                                      |
| UE038    | Tourism                                         | 2015      |                    |           |         | -     | -     | -     | -     | PED      |                                                                                      |
|          | - LTA support                                   | 2015      | 20 000             |           |         |       |       |       |       | PED      |                                                                                      |
|          | - Tourism Indaba                                | 2015      | 300 000            |           |         |       |       |       |       | PED      |                                                                                      |
|          | - Getaway Show                                  | 2015      | 400 000            |           |         |       |       |       |       | PED      |                                                                                      |
|          | - Marula Festival                               | 2015      | 35 000             |           |         |       |       |       |       | PED      |                                                                                      |
|          | - Publications                                  | 2015      | 50 000             |           |         |       |       |       |       | PED      |                                                                                      |
|          | - Tourism Month                                 | 2015      | 30 000             |           |         |       |       |       |       | PED      |                                                                                      |
|          | - Outdoor Banners                               | 2015      | 30 000             |           |         |       |       |       |       | PED      |                                                                                      |
| UE040    | Waterberg Biosphere                             | 2015      | 140 000            |           |         | -     | -     | -     | -     | PED      | Administration                                                                       |

[illegible]

[illegible]

[illegible]

[illegible]

| PROJ NO                   | PROJECT NAME                                                                                  | PROJ YEAR | Wishlist (VAT excl) | Operating | Capital   | 14/15     | 15/16        | 16/17 | Total     | RESP MAN | Comment                  |
|---------------------------|-----------------------------------------------------------------------------------------------|-----------|---------------------|-----------|-----------|-----------|--------------|-------|-----------|----------|--------------------------|
|                           |                                                                                               |           |                     |           |           |           |              |       |           |          |                          |
| 9                         | Water & Sanitation                                                                            |           |                     |           |           |           |              |       |           |          |                          |
| new                       | EPWP IG project - Provision of VIP sanitation in Rural villages (area still to be determined) | 2015      | 1 200 000           | 1 000 000 |           | 1 000 000 | -            | -     | 1 000 000 | ID       |                          |
|                           |                                                                                               |           | 1 200 000           | 1 000 000 | -         | 1 000 000 | -            | -     | 1 000 000 |          |                          |
|                           |                                                                                               |           |                     |           |           |           |              |       |           |          |                          |
| 10                        | Electricity                                                                                   |           |                     |           |           |           |              |       |           |          |                          |
|                           |                                                                                               | 2015      | -                   |           |           | -         | -            | -     | -         | ID       |                          |
|                           |                                                                                               |           | -                   | -         | -         | -         | -            | -     | -         |          |                          |
|                           |                                                                                               |           |                     |           |           |           |              |       |           |          |                          |
| 11                        | Transport                                                                                     |           |                     |           |           |           |              |       |           |          |                          |
| new                       | Feasibility study for inter-modal transport facility in Mokopane                              | 2015      | 400 000             |           |           | -         | -            | -     | -         | PED      |                          |
| IN034                     | GIS System upgrade                                                                            | 2015      | 500 000             |           |           | -         | -            | -     | -         | PED      | Functional for end users |
|                           |                                                                                               |           | 900 000             | -         | -         | -         | -            | -     | -         |          |                          |
|                           |                                                                                               |           |                     |           |           |           |              |       |           |          |                          |
| 12                        | Abattoir                                                                                      |           |                     |           |           |           |              |       |           |          |                          |
| UE029                     | Refurbishment of the abattoir                                                                 | 2015      | 8 000 000           |           |           | -         | -            | -     | -         | PED      |                          |
|                           |                                                                                               |           | 8 000 000           | -         | -         | -         | -            | -     | -         |          |                          |
|                           |                                                                                               |           |                     |           |           |           |              |       |           |          |                          |
|                           |                                                                                               |           | 363 836 000         | 4 671 000 | -         | 4 671 000 | 1 999 000    | -     | 6 670 000 |          |                          |
| Total available / (short) |                                                                                               |           |                     |           | 4 671 000 |           |              |       |           |          |                          |
|                           |                                                                                               |           |                     |           |           |           | -359 165 000 |       |           |          |                          |

Total available / (short)

| Expenditure per dpt: | 14/15 IDP   |           |         |           |
|----------------------|-------------|-----------|---------|-----------|
|                      | Wishlist    | Operating | Capital | Total     |
| BTO                  | -           | -         | -       | -         |
| MM                   | 2 750 000   | 452 000   | -       | 452 000   |
| CSSS                 | 5 205 000   | 380 000   | -       | 380 000   |
| PED                  | 305 115 000 | -         | -       | -         |
| ID                   | 12 979 000  | 2 779 000 | -       | 4 618 000 |
| EMO                  | 6 715 000   | 1 060 000 | -       | 1 220 000 |
| SDCS                 | 2 072 000   | -         | -       | -         |
| Disaster             | 13 000 000  | -         | -       | -         |
| Health               | 1 000 000   | -         | -       | -         |
| Abattoir             | 8 000 000   | -         | -       | -         |
| Total                | 356 836 000 | 4 671 000 | -       | 6 670 000 |
|                      |             | 4 671 000 |         |           |

| PROJ NO | PROJECT NAME | PROJ YEAR | Wishlist (VAT excl) | Operating | Capital | 14/15 | 15/16 | 16/17 | Total | RESP MAN | Comment |
|---------|--------------|-----------|---------------------|-----------|---------|-------|-------|-------|-------|----------|---------|
|---------|--------------|-----------|---------------------|-----------|---------|-------|-------|-------|-------|----------|---------|

Capital exp per type:

|                 |
|-----------------|
| New assets      |
| Existing assets |
| Intangibles     |
| Total           |

|   |
|---|
| - |
| - |
| - |
| - |

Projects done obo / co-funding LMs:

|                            |
|----------------------------|
| Public Safety              |
| Roads & Transport          |
| Local Economic Development |
| Basic Services             |
| Institutional Development  |
| Total                      |

| Operating | Capital |
|-----------|---------|
| -         | -       |
| -         | -       |
| -         | -       |
| -         | -       |
| -         | -       |
| -         | -       |

Operating Expenditure per dpt: Vote 15174

|          |
|----------|
| BTO      |
| MM       |
| CSSS     |
| PED      |
| ID       |
| EMO      |
| SDCS     |
| Disaster |
| Health   |
| Abattoir |
| Total    |

| 14/15     | 15/16     | 16/17 | Total     |
|-----------|-----------|-------|-----------|
| -         | -         | -     | -         |
| 452 000   | -         | -     | 452 000   |
| 380 000   | -         | -     | 380 000   |
| -         | -         | -     | -         |
| 2 779 000 | 1 839 000 | -     | 4 618 000 |
| 1 060 000 | 160 000   | -     | 1 220 000 |
| -         | -         | -     | -         |
| -         | -         | -     | -         |
| -         | -         | -     | -         |
| -         | -         | -     | -         |
| 4 671 000 | 1 999 000 | -     | 6 670 000 |

# WATERBERG DISTRICT MUNICIPALITY

## Annexure 4

### SUMMARY SALARY BUDGET 2014/15

## Annexure 4

| VOTE NO | DEPARTMENT | SALARIES      | WAGES      | MEDICAL AID | PENSION FUND | PROV FUND | TRAVEL ALLOW | OVERTIME | Operating Allow | HOUSING SUBSIDY | UIF     | WORK COMP | SKILLS DEV | CONT MEMBER | SALGBC | CELL PHONE | PROTECT CLOTHING | PERF BONUS | OFFICIALS BONUS | PROV FOR LEAVE | TOTAL      | % INC  |
|---------|------------|---------------|------------|-------------|--------------|-----------|--------------|----------|-----------------|-----------------|---------|-----------|------------|-------------|--------|------------|------------------|------------|-----------------|----------------|------------|--------|
| 2014/15 | 01         | BTO           | 5 231 775  | -           | 256 180      | 819 149   | 74 468       | 8 924    | -               | 62 704          | 28 104  | 87 451    | 58 460     | 516 486     | 1 219  | 31 200     | -                | 154 000    | 22 000          | 330 000        | 8 173 501  |        |
| 2013/14 |            |               | 4 694 478  | -           | 258 996      | 724 813   | 65 892       | 8 372    | -               | 62 704          | 26 766  | 61 158    | 53 035     | 500 611     | 1 142  | 31 200     | -                | 130 000    | 20 000          | 180 000        | 7 325 867  | 11.57% |
| 2014/15 | 02         | MM            | 3 908 956  | -           | 202 396      | 732 896   | 46 672       | 12 204   | -               | 22 963          | 19 065  | 54 761    | 47 693     | -           | 838    | 46 800     | -                | -          | 30 000          | 200 000        | 6 103 631  |        |
| 2013/14 |            |               | 3 657 396  | -           | 239 300      | 694 057   | 43 250       | 11 449   | -               | 22 963          | 19 065  | 51 986    | 45 284     | -           | 785    | 46 800     | -                | 136 000    | 32 000          | 230 000        | 6 020 113  | 1.39%  |
| 2014/15 | 03         | CSSS          | 5 952 666  | 20 000      | 521 532      | 1 208 849 | 76 186       | 74 549   | -               | 44 982          | 34 046  | 76 204    | 66 077     | -           | 1 676  | 38 400     | 6 400            | 140 000    | 18 000          | 200 000        | 8 976 700  |        |
| 2013/14 |            |               | 5 499 555  | 20 000      | 480 873      | 1 101 855 | 71 382       | 69 816   | -               | 47 982          | 33 551  | 72 365    | 62 768     | -           | 1 571  | 38 400     | 6 400            | -          | 18 000          | 200 000        | 8 345 567  | 7.56%  |
| 2014/15 | 04         | PED           | 2 753 035  | -           | 132 185      | 559 078   | 22 175       | -        | -               | 28 789          | 12 495  | 38 796    | 33 877     | -           | 457    | 43 200     | -                | 130 000    | 5 000           | 200 000        | 4 521 768  |        |
| 2013/14 |            |               | 2 578 851  | -           | 113 478      | 533 771   | 20 804       | -        | -               | 25 789          | 12 495  | 37 179    | 32 507     | -           | 428    | 45 600     | -                | -          | -               | 30 000         | 4 031 340  | 12.17% |
| 2014/15 | 05         | ID            | 1 654 603  | -           | 128 811      | 336 012   | -            | -        | -               | -               | 7 140   | 23 761    | 20 747     | -           | 229    | 26 400     | -                | 130 000    | 18 000          | 90 000         | 2 819 428  |        |
| 2013/14 |            |               | 1 507 499  | -           | 127 974      | 293 315   | -            | -        | -               | 3 000           | 7 140   | 22 595    | 19 742     | -           | 214    | 26 400     | -                | -          | -               | 40 000         | 2 485 197  | 13.45% |
| 2014/15 | 06         | EMO           | 4 815 625  | -           | 262 363      | 955 116   | 47 371       | 27 458   | -               | 22 367          | 24 990  | 65 403    | 57 083     | -           | 991    | 70 080     | 3 000            | 130 000    | 30 000          | 360 000        | 7 644 618  |        |
| 2013/14 |            |               | 4 384 836  | -           | 245 583      | 888 470   | 48 572       | 25 141   | -               | 19 367          | 24 990  | 60 826    | 53 053     | -           | 928    | 61 680     | 3 000            | 104 000    | 30 000          | 200 000        | 6 964 720  | 9.76%  |
| 2014/15 | 07         | SDCS          | 1 497 326  | -           | 89 575       | 171 888   | 15 626       | -        | -               | 6 000           | 7 140   | 22 617    | 19 714     | -           | 229    | 21 600     | -                | -          | 5 000           | 60 000         | 2 363 172  |        |
| 2013/14 |            |               | 1 443 440  | -           | 97 812       | 163 566   | 14 870       | -        | -               | 9 000           | 7 140   | 21 441    | 18 699     | -           | 214    | 21 600     | -                | 103 000    | 5 000           | 50 000         | 2 351 674  | 0.49%  |
| 2014/15 | 08         | DISASTER      | 3 235 552  | 30 000      | 385 625      | 657 066   | 59 733       | 119 771  | 324 000         | 13 193          | 20 523  | 48 474    | 42 106     | -           | 914    | 31 800     | 120 000          | -          | 10 000          | 270 000        | 5 891 021  |        |
| 2013/14 |            |               | 3 046 798  | 25 000      | 375 866      | 618 734   | 56 249       | 112 360  | 324 000         | 13 193          | 20 027  | 46 233    | 40 174     | -           | 857    | 31 800     | 120 000          | -          | 1 000           | 270 000        | 5 627 529  | 4.68%  |
| 2014/15 | 09         | HEALTH        | 8 398 170  | 30 000      | 638 814      | 1 705 474 | 89 172       | -        | -               | 72 667          | 53 550  | 126 574   | 110 683    | -           | 2 286  | 156 720    | 29 000           | -          | 50 000          | 500 000        | 14 403 844 |        |
| 2013/14 |            |               | 7 878 733  | 50 000      | 579 786      | 1 599 989 | 83 447       | -        | -               | 64 274          | 53 550  | 119 502   | 104 558    | -           | 2 142  | 151 920    | 29 000           | -          | 50 000          | 490 000        | 13 615 769 | 5.79%  |
| 2014/15 | 20         | ABBATTOIR     | 2 587 499  | 67 250      | 300 234      | 521 400   | 47 400       | 53 391   | -               | 9 003           | 21 840  | 30 507    | 26 383     | -           | 1 372  | 8 400      | 45 000           | -          | 8 000           | 190 000        | 3 887 678  |        |
| 2013/14 |            |               | 2 407 469  | 11 850      | 296 802      | 400 537   | 36 412       | 47 683   | -               | 6 003           | 20 078  | 29 787    | 25 763     | -           | 1 214  | 8 400      | 36 000           | -          | 4 000           | 185 000        | 3 623 726  | 7.56%  |
|         |            |               |            |             |              |           |              |          |                 |                 |         |           |            |             |        |            |                  |            |                 |                |            |        |
|         |            | TOTAL 2014/15 | 40 015 207 | 147 250     | 2 917 715    | 7 666 929 | 478 805      | 296 297  | 324 000         | 282 668         | 228 893 | 554 569   | 482 823    | 516 486     | 10 211 | 474 600    | 203 400          | 684 000    | 196 000         | 2 390 000      | 64 795 361 |        |
|         |            |               |            |             |              |           |              |          |                 |                 |         |           |            |             |        |            |                  |            |                 |                |            |        |
|         |            | TOTAL 2013/14 | 37 099 053 | 106 850     | 2 816 471    | 7 019 108 | 440 877      | 274 822  | 324 000         | 274 276         | 224 802 | 523 072   | 455 563    | 500 611     | 9 496  | 463 800    | 194 400          | 473 000    | 160 000         | 1 875 000      | 60 391 503 | 7.29%  |
|         |            |               |            |             |              |           |              |          |                 |                 |         |           |            |             |        |            |                  |            |                 |                |            |        |
|         |            | %             | 7.86%      | 37.81%      | 3.59%        | 9.23%     | 8.60%        | 7.81%    | 0.00%           | 3.06%           | 1.82%   | 6.02%     | 5.98%      | 3.17%       | 7.53%  | 2.33%      | 4.63%            | 44.61%     | 22.50%          | 27.47%         | 7.29%      |        |



# **WATERBERG DISTRICT MUNICIPALITY**

## **ORGANISATIONAL STRUCTURE**

### **implementation status in 14/15 budget**



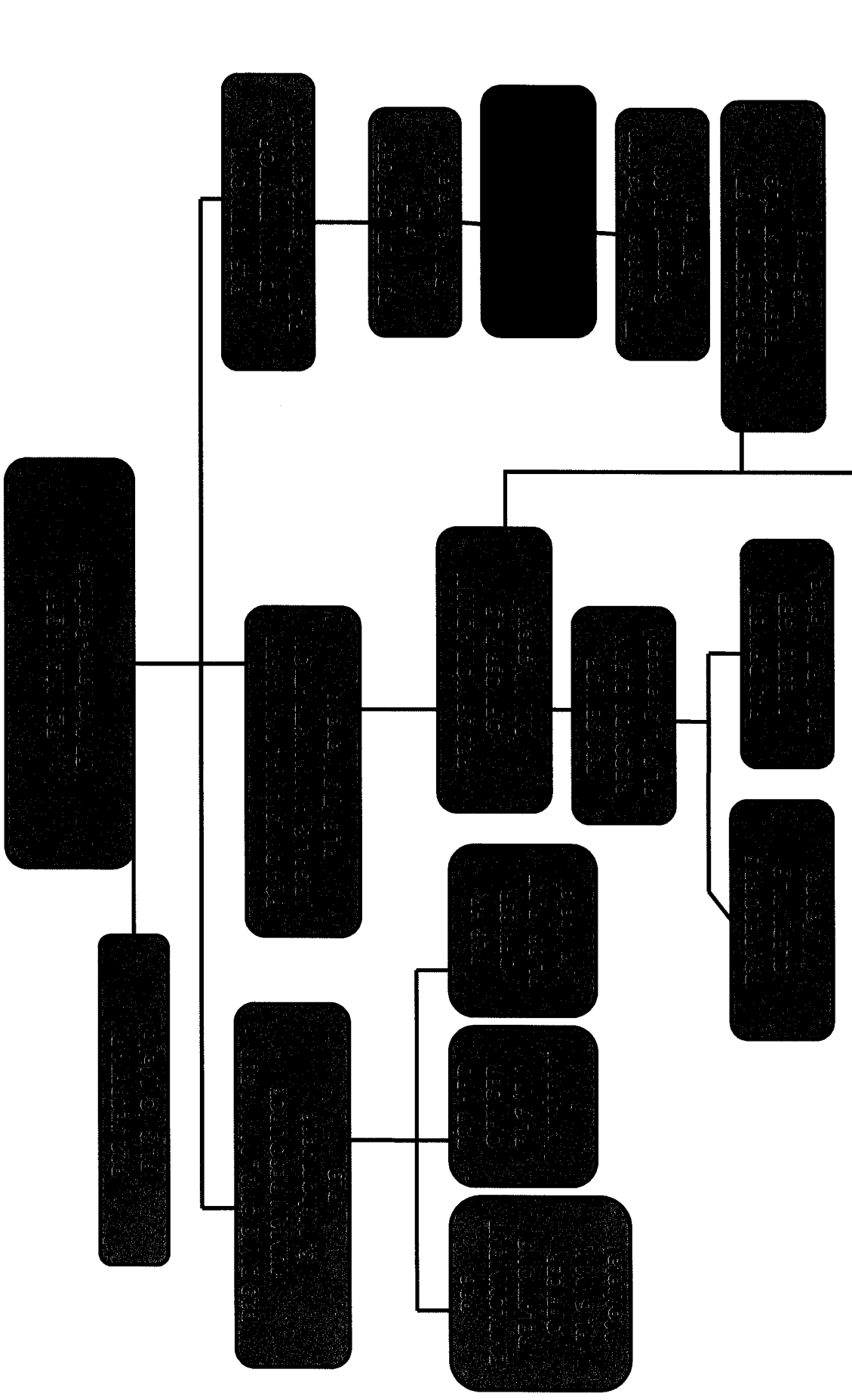
[illegible][illegible]

WDM ORGANIGRAM, REVIEWED 20 MARCH 2016

NB: Position of Senior Creditors Clerk was

WDM ORGANOGRAM REVIEWED 29 MARCH  
2012 (A047/2012)

# CORPORATE SERVICES

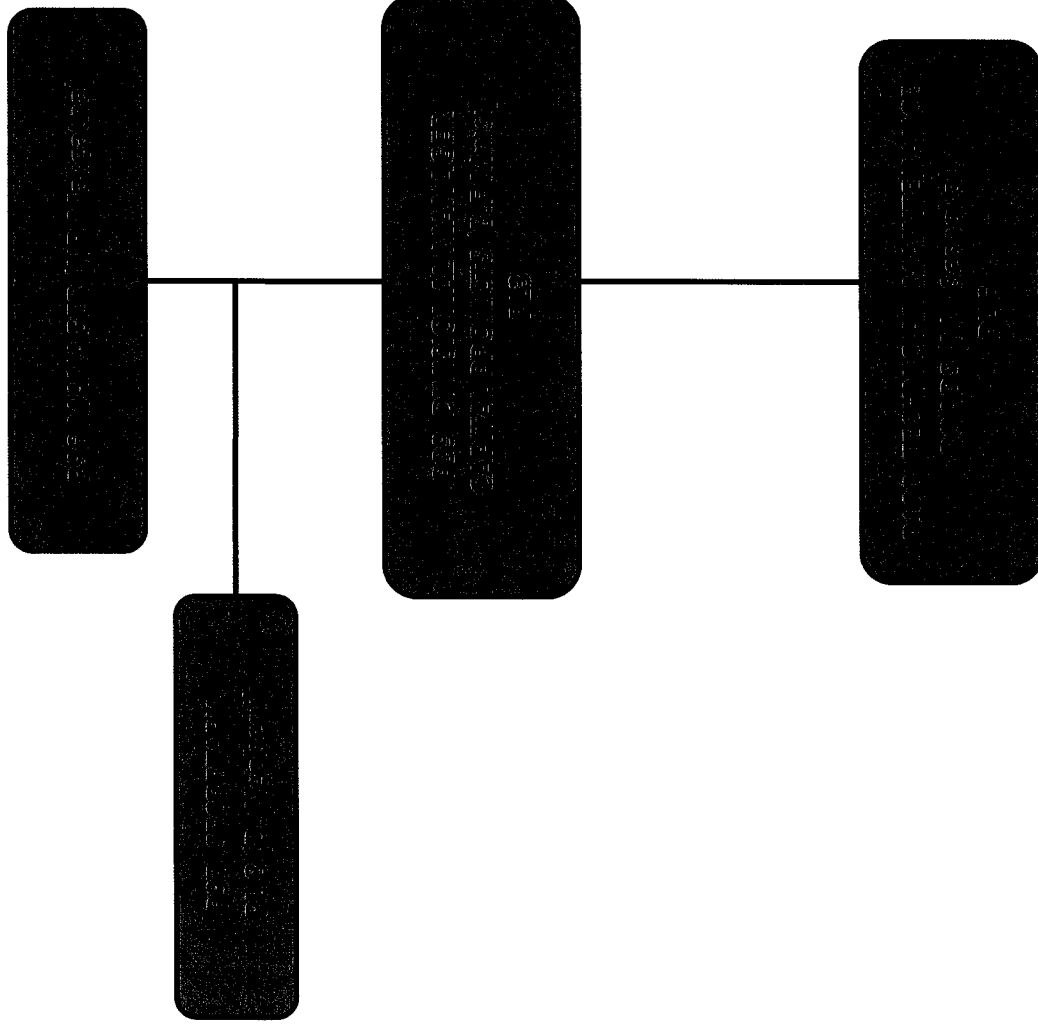


P40 (X8) CLEANERS  
 PL15 (R. Drywer, H. Kobo, S. Langa, S. Kgomo, M. Molamodi, H. Ramela, M.L Matsieng) + (1 new permanent for Ramonetha due to arbitration)

[illegible]

WDM ORGANOGRAM REVIEWED 29 MARCH  
2012 (A047/2012)

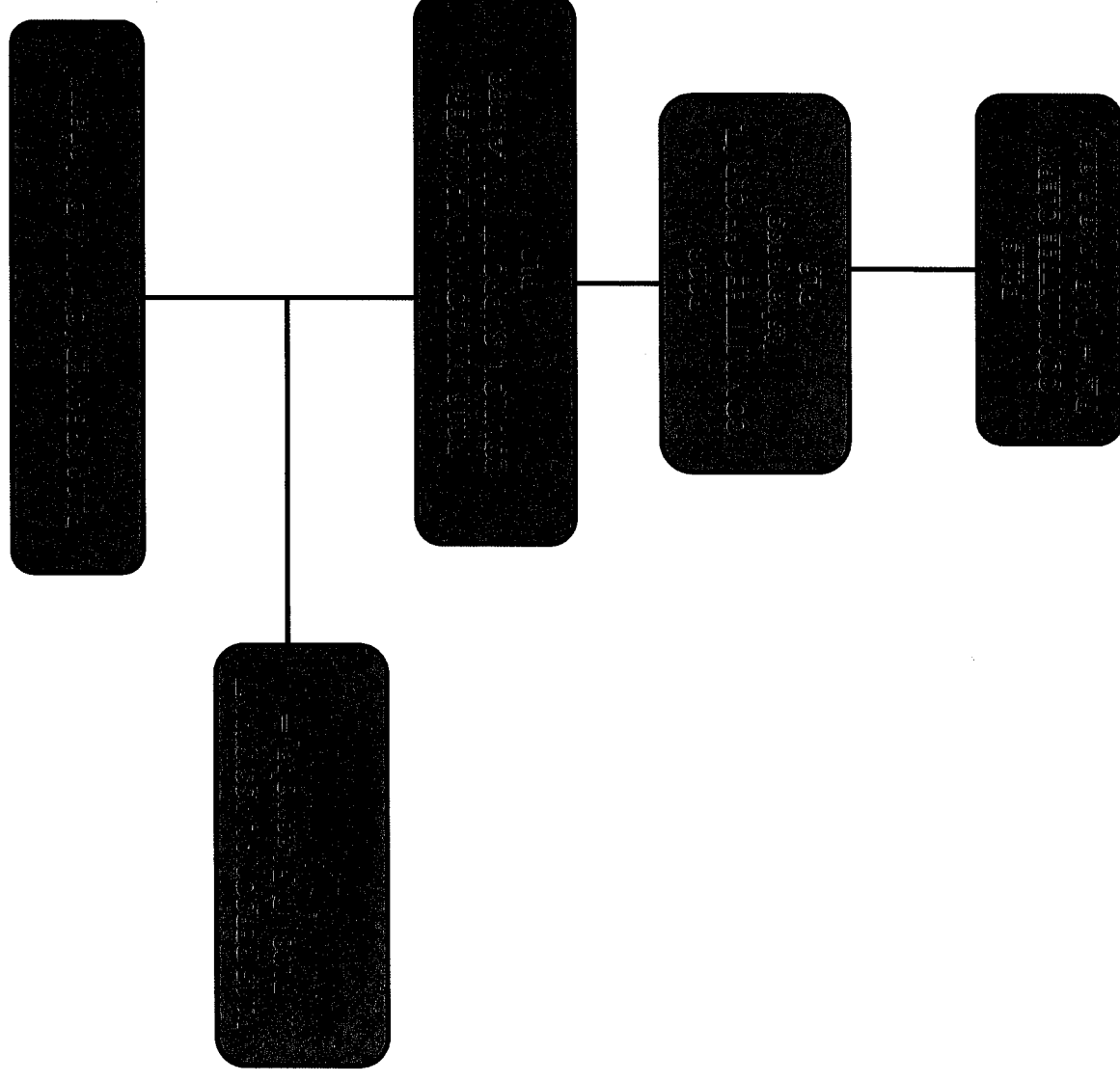
## INFRASTRUCTURE DEVELOPMENT



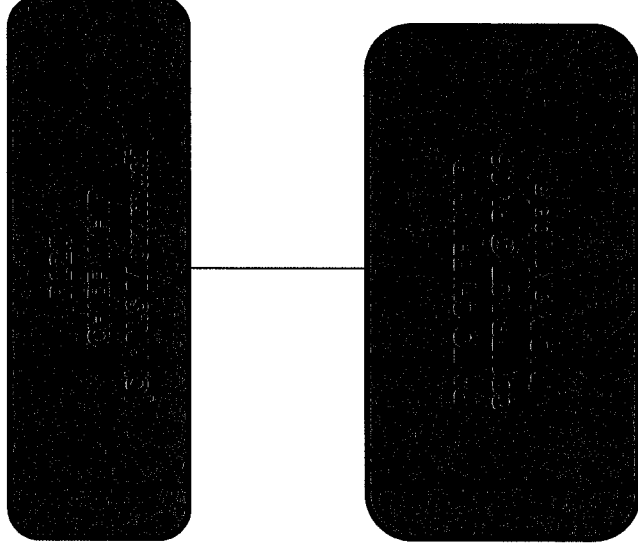
The organogram illustrates the hierarchy of the Western District of Michigan. At the top is the **U.S. District Court for the Western District of Michigan**. Below it are three main branches: **Probate Court**, **Administrative Office of the U.S. District Court**, and **U.S. Bankruptcy Court**. The **Probate Court** branch includes the **Probate Court** and the **U.S. Bankruptcy Court**. The **Administrative Office of the U.S. District Court** branch includes the **Administrative Office of the U.S. District Court** and the **U.S. Bankruptcy Court**. The **U.S. Bankruptcy Court** branch includes the **U.S. Bankruptcy Court** and the **U.S. Bankruptcy Court**.

WDM ORGANOGRAM REVIEWED 29 MARCH  
2012 (A047/2012)

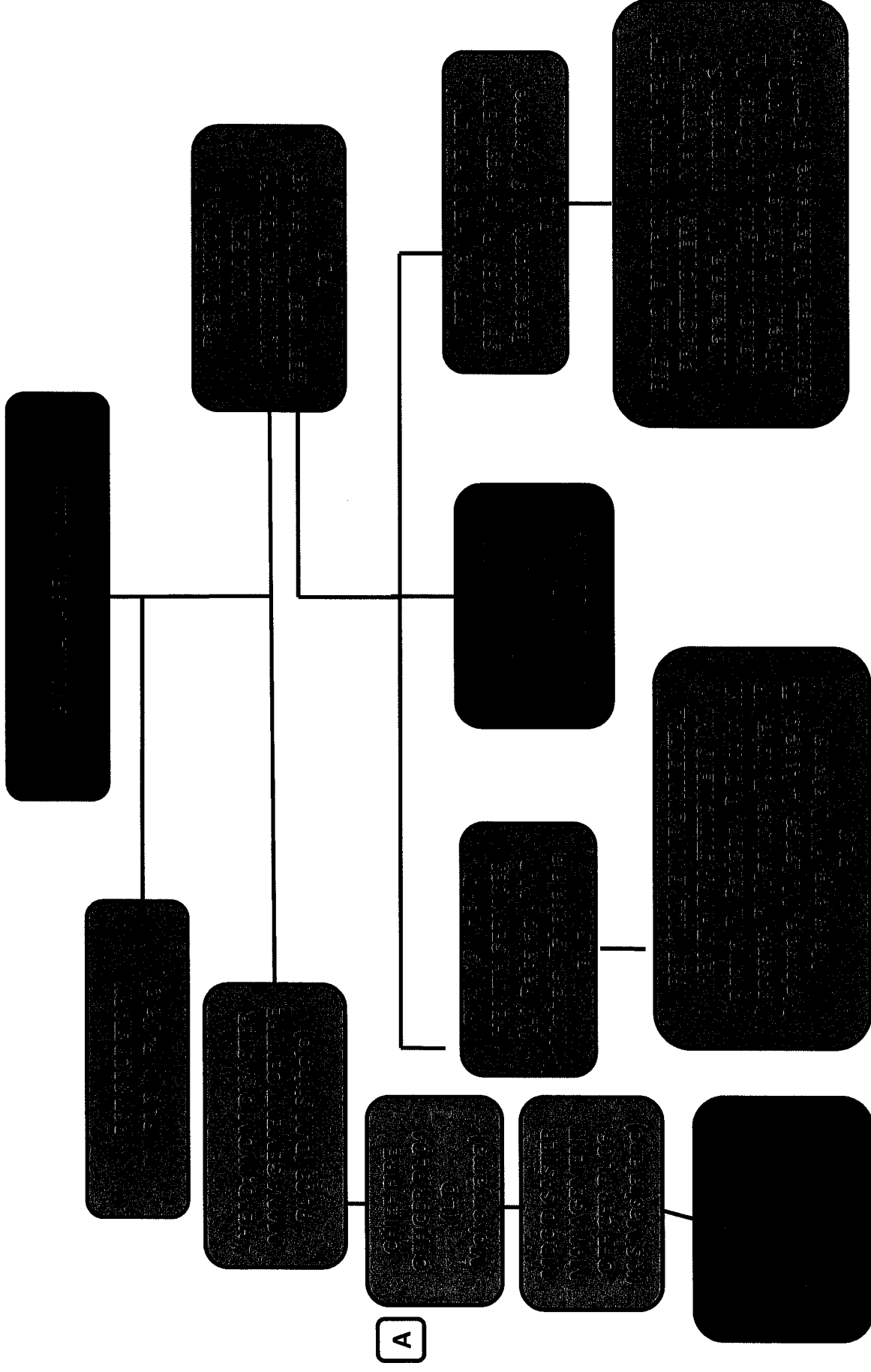
## OFFICE OF THE SPEAKER



## OFFICE OF THE CHIEF WHIP



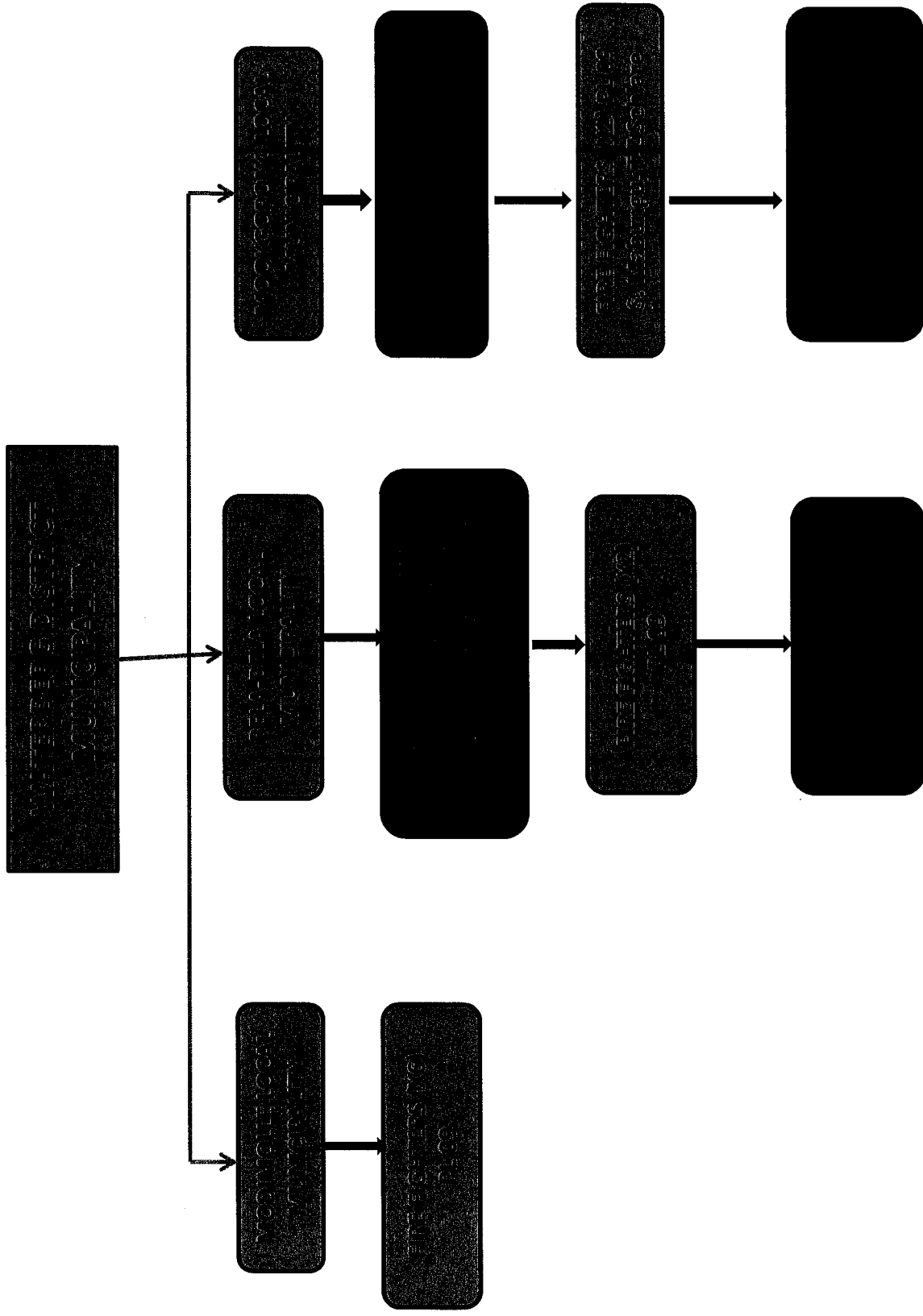
# SOCIAL DEVELOPMENT AND COMMUNITY SERVICES



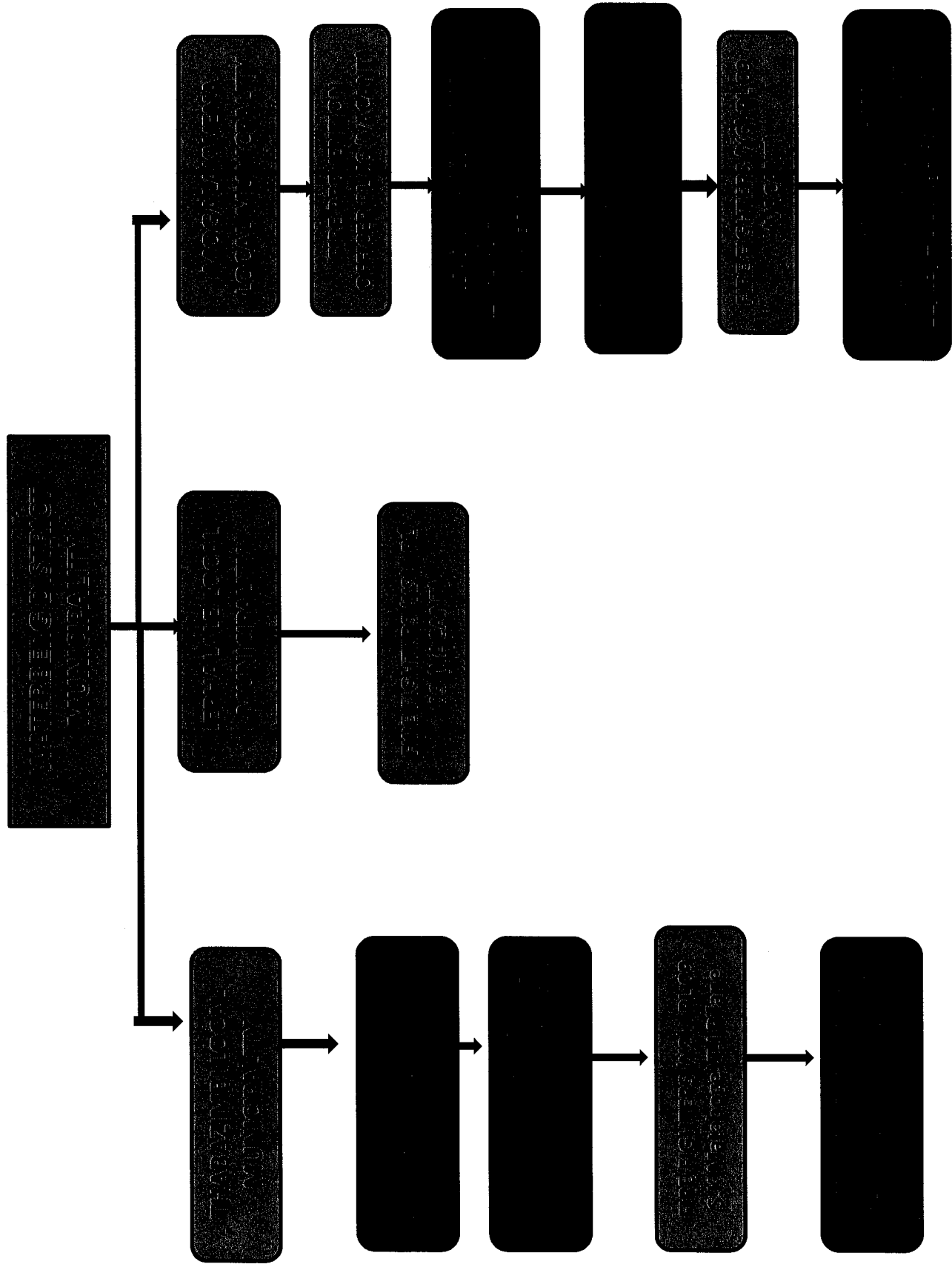
WDM ORGANOGRAM REVIEWED 29 MARCH  
2012 (A047/2012)

MDC = Modimolle Disaster Centre  
LDC = Lephalale Disaster Centre





WDM ORGANOGRAM REVIEWED 29 MARCH  
2012 (A047/2012)



## Cash available for 2014/2015 IDP projects

## Annexure 7

As at 28 February 2014

|                                                 | R                  |                                                                                            |
|-------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------|
| Cash in hand                                    | 1 978 000          |                                                                                            |
| Investments                                     | 106 000 000        |                                                                                            |
| Equitable Share outstanding                     | 23 653 000         |                                                                                            |
| Interest outstanding                            | 1 500 000          |                                                                                            |
| Vat receivable                                  | 1 400 000          |                                                                                            |
| Grants outstanding                              | -                  |                                                                                            |
|                                                 | <b>134 531 000</b> |                                                                                            |
| Minus:                                          |                    |                                                                                            |
| Unspent conditional grants                      | -2 620 000         |                                                                                            |
| Unspent conditional grants still to receive     | -                  |                                                                                            |
| Provision for leave & bonuses                   | -6 000 000         |                                                                                            |
| Remaining 13/14 operating exp                   | -51 092 000        |                                                                                            |
| Remaining 13/14 IDP & RO project expenditure    | -28 488 000        | A1 schedule sheet A8 54 951 000                                                            |
|                                                 | <b>46 331 000</b>  |                                                                                            |
| Plus:                                           |                    |                                                                                            |
| Review of organogram not in tabled budget       | -                  |                                                                                            |
| Incidentals / Unforeseen expenditure            | -                  |                                                                                            |
| Cash backed CRR for assets                      | -4 000 000         | acc depr on emergency equipment & plant&equipment & specialised vehicles- Circular 67 & 68 |
| Shortfall in 14/15 Operating budget excl 15174  | -9 089 000         |                                                                                            |
| Conditional grant offset against operating loss | -2 779 000         | -11 868 000                                                                                |
| Shortfall in 15/16 Operating budget excl 15174  | -10 454 000        |                                                                                            |
| Conditional grant offset against operating loss | -1 839 000         | -12 293 000                                                                                |
| Shortfall in 16/17 Operating budget excl 15174  | -16 118 000        | -16 118 000                                                                                |
| <b>14/15 Conditional Grants for projects:</b>   |                    |                                                                                            |
| RRAMS                                           | 3 618 000          |                                                                                            |
| EPWP IG                                         | 1 000 000          |                                                                                            |
|                                                 | <b>6 670 000</b>   |                                                                                            |
| Committed multi-year IDP projects 14/15         | 320 000            | newsletter CO09                                                                            |
| RAMS Grant 14/15                                | 1 779 000          | RRAMS RS44                                                                                 |
| RAMS Grant 15/16                                | 1 839 000          | RRAMS RS44                                                                                 |
| EPWP Incentive Grant 14/15                      | 1 000 000          | Identify project                                                                           |
| <b>Available for 14/15 IDP prioritisation</b>   | <b>1 732 000</b>   |                                                                                            |
| Add extra from MTEF from 15/16 & 16/17 DORA     | -                  | Shortfall in MTEF as well                                                                  |
| Total maximum MTEF for prioritisation           | 1 732 000          | FML & IT licenses                                                                          |
| Total maximum MTEF including commitments        | 6 670 000          |                                                                                            |

**QUALITY CERTIFICATE**

I, **NR Nogilana-Raphela**, the Acting Municipal Manager of **WATERBERG DISTRICT MUNICIPALITY (DC36)**, hereby certify that I –

- verified the Annual Budget, IDP, SDBIP & supporting documentation

For the year 2014/2015 – in accordance with the Municipal Finance Management Act and Regulations made under the Act.

Print name                    NR Nogilana-Raphela

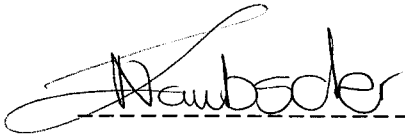
Municipal Manager of   WATERBERG DISTRICT MUNICIPALITY (DC36)

Signature                    \_\_\_\_\_

Date                            \_\_\_\_\_

Print name                    N Laubscher

Chief Financial Officer of WATERBERG DISTRICT MUNICIPALITY (DC36)

Signature                     \_\_\_\_\_

Date                            20/3/2014



# ANNUAL BUDGET 2014/15

## ***EXPLANATIONS***

### **Table A1 to A4 - Budget Summary & Budgeted Financial Performance**

The budgeted revenue is less than the budgeted expenditure, but this shortfall is funded from the accumulated surplus from the 13/14 budget year. The reason for the accumulated surplus is due to austerity measures implemented on operating expenditure and budgeted staff vacancies that was not filled or filled late.

### **Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding**

The operating expenditure portion of the IDP (Annexure 3) is included in Tables A2 to A4 – Transfers & Grants, the reason being that a portion of the operating expenditure on the IDP relates to projects implemented on behalf of local municipalities. Capital expenditure incurred on behalf of local municipalities is also included in this vote as although it will be capital in nature for the respective local municipalities it is operating expenditure for the district municipality as the capital asset cannot be capitalized in our records since the relevant asset is not a function of power of the district municipality, but that of the local municipality.

### **Table A10 - Basic Service Delivery Measurement**

Table A10 is blank due to the fact that we are not a bulk service authority and thus do not have water, sanitation, electricity or refuse. Property rates are also a function of the local municipalities.

### **Table SA9 - Social, economic and demographic statistics and assumptions**

Table SA9 is blank due to the fact that we are not a bulk service authority and thus do not have water, sanitation, electricity or refuse. Property rates are also a function of the local municipalities. Information on households is thus kept with the local municipalities. The information available is disclosed in the IDP document.

### **Table SA11 & SA12a & SA12b - Property rates summary & by category**

Property rates are a function of the local municipalities. Information on rates and other data related to this function is thus kept with the local municipalities.

# ***EXPLANATIONS***

## **Table SA13 - Service tariffs by category**

Basic services are a function of the local municipalities. Information on tariffs related to this function is thus kept with the local municipalities.

## **Table SA14 - Household bills**

Basic services are a function of the local municipalities. We are not a bulk service authority and thus do not have water, sanitation, electricity or refuse. Property rates are also a function of the local municipalities. Information on household bills and other data related to this function is thus kept with the local municipalities.

## **Table SA17 - Borrowing**

Table SA17 is blank because Waterberg District Municipality does not have borrowings.

## **Table SA21 - Transfers and grants made by the municipality**

This includes all the operating projects included on the IDP of which some relate to projects implemented on behalf of local municipalities related to functions that are not officially those of Waterberg District Municipality, e.g. roads and sanitation.

## **SA22 & SA23 - Councilor and Staff Salaries**

The difference between the councilors salaries on SA22 and SA23 is due to the fact that SDL and Workmens' Compensation for Councillors was not included in Councillor salary breakdowns in SA23 but added in line "other benefits and allowances on SA22. It was not included on SA23 to enable users of the budget document to see that the packages disclosed for councilors equal the packages granted in the Remuneration of Public Office Bearers Upper Limit Gazette, The packages of S57 managers on sheet SA23 exclude Workmens' Compensation, UIF and Skills Development Levy.

Even though the Councillor salaries on SA22 shows a 13/14 increase of 10% on the 13/14 forecast, the remuneration packages per councilor was only increased by 6% in 14/15. The difference between these amounts and the totals on SA22, which causes the 6% to go up 10% relates to Skills Development Levy and Workmen's' Compensation which is included in "Other benefits and allowances" on SA22. The remaining variance between 13/14 forecast and 14/15 budget is due to the fact that many of our Councillors are indirect from municipalities with the same grading, thus they only get paid sitting allowances and we paid less sitting allowances in 13/14 than what was originally budgeted due to not all councilors attending all the meetings of council for which sitting allowances are payable.

## **Table SA31 - Municipal entities**

Waterberg Economic Development Agency has to date been dormant and has not been formally registered and established. No separate budget is thus tabled for WEDA.

# ***EXPLANATIONS***

## **Table SA32 - List of external mechanisms**

Waterberg District Municipality does not make use of external mechanisms.

## **Table SA34d - Depreciation by Asset Class**

Waterberg District Municipality procured a vast number of Fire Fighting Vehicles and Fire Fighting Equipment in the 13/14 budget for which most of them will only be finalized and brought into use by June 2014, therefore the depreciation impact of these assets will not have a significant impact on the 13/14 forecast. The depreciation has changed significantly due to a 12/13 audit query in which the majority of lifespans was changed retrospectively. Since there is no capital expenditure on Table A5 for 14/15 the 14/15 depreciation charge does not change significantly.

## **Table SA37 - Projects delayed from previous financial analysis**

The roll over budget is not yet determined. It will be determined on 30 June 2014 and submitted to Council for approval before 31 August 2014 as per the requirements of the Budget Regulations.

## **Executive Summary**

An increase of 6.60% for salaries is budgeted for in 14/15 as guided by MFMA Budget Circular 70 and the current SALGA salary collective agreement.

## **Circular 51 – drinking water quality and waste water management**

A section on drinking water quality and waste water management is not included as Waterberg District Municipality is not a water authority.

## **Annexure 3 – Approved 14/15 IDP projects**

These budgeted projects have been included in the budget schedules. Below this schedule is also a breakdown of how amounts were calculated for the budget schedules in terms of the required breakdowns, e.g. per department and capital / operating. The IDP is very small due to the significant financial constraints currently experienced by the municipality.

## **Annexure 4 – Salary Summary**

This schedule includes a summary of salaries per department and per different type of salary expenses as included in the budget schedules at a proposed increase of 6.60%. The total increase is 7.29% due to post level notch increases and new managers eligible for performance bonuses

# Income on grants - "Transfers Recognised - operational" - reconciliation of A1 to DORA

## Annexure 10

| Dpt          | Vote # | Item Name               | Type | 13/14 Budget       | 12/13 Roll over | Full year forecast 13/14 | Adjusted 13/14 budget | 14/15 Budget        | 15/16 Budget        | 16/17 Budget        | Ref | DORA page # |
|--------------|--------|-------------------------|------|--------------------|-----------------|--------------------------|-----------------------|---------------------|---------------------|---------------------|-----|-------------|
| 1            | 10417  | EQUITABLE SHARE         | I    | -94 609 000        | -               | -94 609 000              | -94 609 000           | -99 036 000         | -106 044 000        | -108 346 000        | ✓   | 35          |
| 1            | 10424  | MUN. FINANCE GRANT      | I    | -950 000           | -83 335         | -1 033 335               | -1 033 335            | -950 000            | -950 000            | -1 000 000          | ✓   | 221         |
| 2            | 10424  | MUN. FINANCE GRANT      | I    | -300 000           | -               | -300 000                 | -300 000              | -300 000            | -300 000            | -300 000            | ✓   |             |
| 2            | 10421  | MSIG GRANT              | I    | -890 000           | -237 037        | -1 127 037               | -1 127 037            | -934 000            | -967 000            | -1 018 000          | ✓   | 221         |
| 3            | 10406  | LOCAL GOVERN SETA GRANT | I    | -100 000           | -               | -100 000                 | -100 000              | -100 000            | -107 000            | -115 000            |     |             |
| 5            | 10432  | EPWP INCENTIVE          | I    | -1 000 000         | -771 000        | -1 771 000               | -1 771 000            | -1 000 000          | -                   | -                   | ✓   | 221         |
| 5            | 10434  | RRAMS GRANT             | I    | -1 571 000         | -               | -1 571 000               | -1 571 000            | -1 779 000          | -1 839 000          | -1 897 000          | ✓   | 249         |
| 5            | 10435  | MOOKGOPHONG LM          | I    | -                  | -               | -1 800 000               | -1 800 000            | -                   | -                   | -                   |     |             |
| <b>Total</b> |        |                         |      | <b>-99 420 000</b> |                 | <b>-102 311 372</b>      | <b>-102 311 372</b>   | <b>-104 099 000</b> | <b>-110 207 000</b> | <b>-112 676 000</b> |     |             |

✓ Agreed to 14/15 DORA

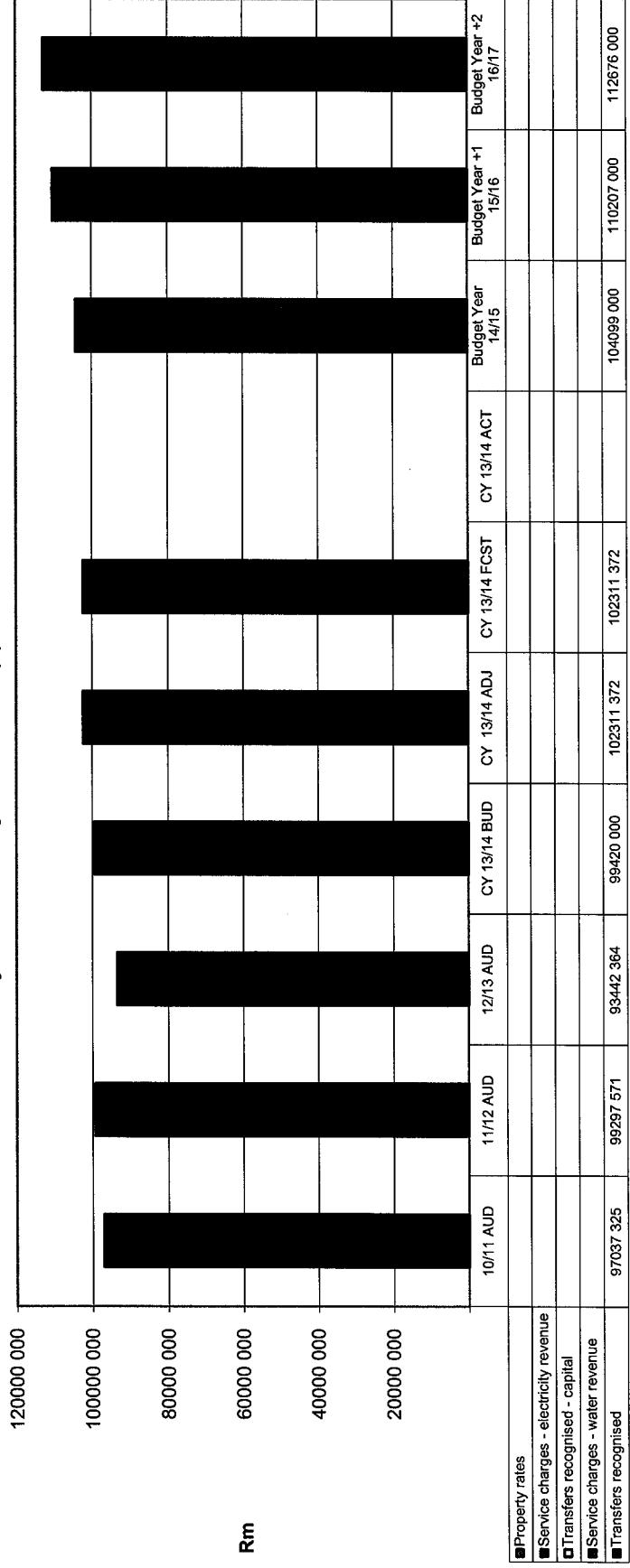
The total amount on A1 will not agree to DORA total due to the inclusion of the SETA conditional grant for SDL.

### Only DORA Grants:

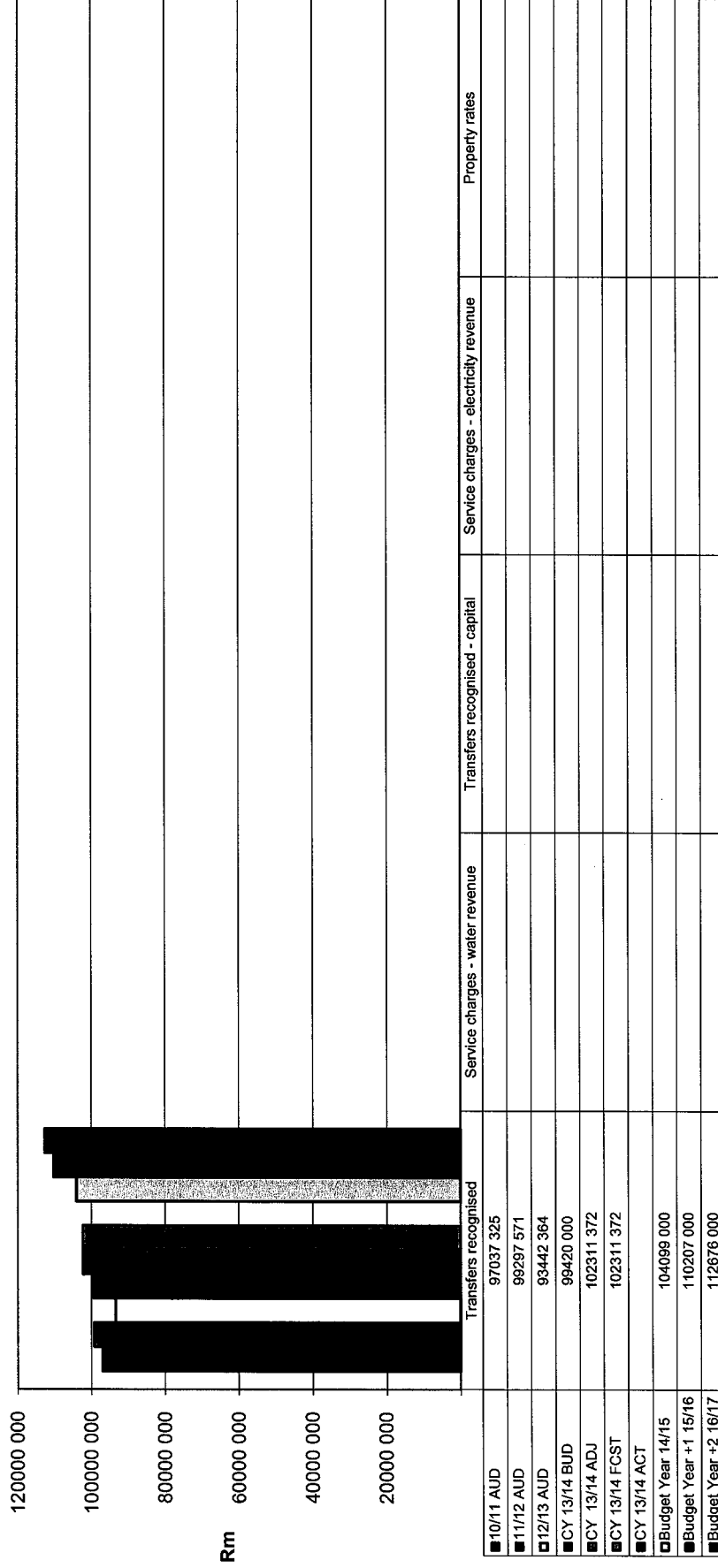
| Dpt          | Vote # | Item Name          | Type | 13/14 Budget       | 12/13 Roll over | Full year forecast 13/14 | Adjusted 13/14 budget | 14/15 Budget        | 15/16 Budget        | 16/17 Budget        | Ref | DORA page # |
|--------------|--------|--------------------|------|--------------------|-----------------|--------------------------|-----------------------|---------------------|---------------------|---------------------|-----|-------------|
| 1            | 10417  | EQUITABLE SHARE    | I    | -94 609 000        | -               | -94 609 000              | -94 609 000           | -99 036 000         | -106 044 000        | -108 346 000        | ✓   | 35          |
| 1            | 10424  | MUN. FINANCE GRANT | I    | -950 000           | -83 335         | -1 033 335               | -1 033 335            | -950 000            | -950 000            | -1 000 000          | ✓   | 221         |
| 2            | 10424  | MUN. FINANCE GRANT | I    | -300 000           | -               | -300 000                 | -300 000              | -300 000            | -300 000            | -300 000            | ✓   |             |
| 2            | 10421  | MSIG GRANT         | I    | -890 000           | -237 037        | -1 127 037               | -1 127 037            | -934 000            | -967 000            | -1 018 000          | ✓   | 221         |
| 5            | 10432  | EPWP INCENTIVE     | I    | -1 000 000         | -771 000        | -1 771 000               | -1 771 000            | -1 000 000          | -                   | -                   | ✓   | 221         |
| 5            | 10434  | RRAMS GRANT        | I    | -1 571 000         | -               | -1 571 000               | -1 571 000            | -1 779 000          | -1 839 000          | -1 897 000          | ✓   | 249         |
| <b>Total</b> |        |                    |      | <b>-99 320 000</b> |                 | <b>-100 411 372</b>      | <b>-100 411 372</b>   | <b>-103 999 000</b> | <b>-110 100 000</b> | <b>-112 561 000</b> |     |             |

| Revenue by Major Source (refer 'Minor' source for 'Other Revenue' allocation) | 10/11 AUD      | 11/12 AUD      | 12/13 AUD      | CY 13/14 BUD   | CY 13/14 ADJ   | CY 13/14 FCST  | CY 13/14 ACT   | Budget Year 14/15 | Budget Year +1 15/16 | Budget Year +2 16/17 |
|-------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------------|----------------------|
| Dividends received                                                            | 16             | 76             | 23             | 95             | 95             | 95             | 95             | 60                | 60                   | 60                   |
| Agency services                                                               |                |                |                |                |                |                |                |                   |                      |                      |
| Contributions                                                                 |                |                |                |                |                |                |                |                   |                      |                      |
| Contributed assets                                                            |                |                |                |                |                |                |                |                   |                      |                      |
| Licences and permits                                                          |                |                |                |                |                |                |                |                   |                      |                      |
| Gains on disposal of PPE                                                      | 4              | 11             | 23             |                |                |                |                |                   |                      |                      |
| Service charges - sanitation revenue                                          |                |                |                |                |                |                |                |                   |                      |                      |
| Interest earned - outstanding debtors                                         |                |                |                |                |                |                |                |                   |                      |                      |
| Service charges - other                                                       | 608            | 652            | 719            | 1 368          | 729            | 1 368          | 1 368          | 1 571             | 1 650                | 1 732                |
| Rental of facilities and equipment                                            |                |                |                |                |                |                |                |                   |                      |                      |
| Service charges - refuse                                                      |                |                |                |                |                |                |                |                   |                      |                      |
| Other revenue                                                                 | 180            | 161            | 1 093          | 43             | 43             | 43             | 43             | 23                | 23                   | 23                   |
| Interest earned - debtors                                                     | 30             | 27             |                | 3              | 3              | 3              | 3              | 3                 | 3                    | 3                    |
| Interest earned - external investments                                        | 8 253          | 7 411          | 6 289          | 6 020          | 6 020          | 6 020          | 6 020          | 5 700             | 5 820                | 5 930                |
| Transfers recognised                                                          | 97 037         | 99 298         | 93 442         | 102 311        | 99 420         | 102 311        | 102 311        | 104 099           | 110 207              | 112 676              |
| Service charges - water revenue                                               |                |                |                |                |                |                |                |                   |                      |                      |
| Transfers recognised - capital                                                |                |                |                |                |                |                |                |                   |                      |                      |
| Service charges - electricity revenue                                         |                |                |                |                |                |                |                |                   |                      |                      |
| Property rates                                                                |                |                |                |                |                |                |                |                   |                      |                      |
| <b>revenue check</b>                                                          | <b>106 128</b> | <b>107 635</b> | <b>101 589</b> | <b>106 310</b> | <b>109 840</b> | <b>109 840</b> | <b>111 456</b> | <b>117 763</b>    | <b>120 424</b>       |                      |

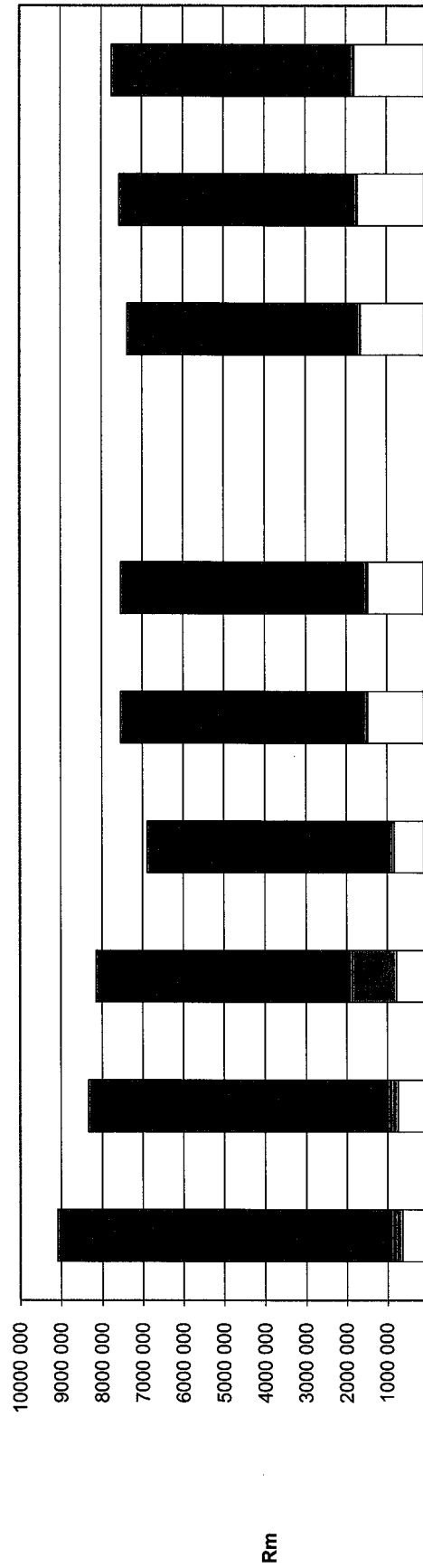
Revenue by Source - Major - Chart A5(a)



Revenue by Source - Major - Chart A5(b) - source trend



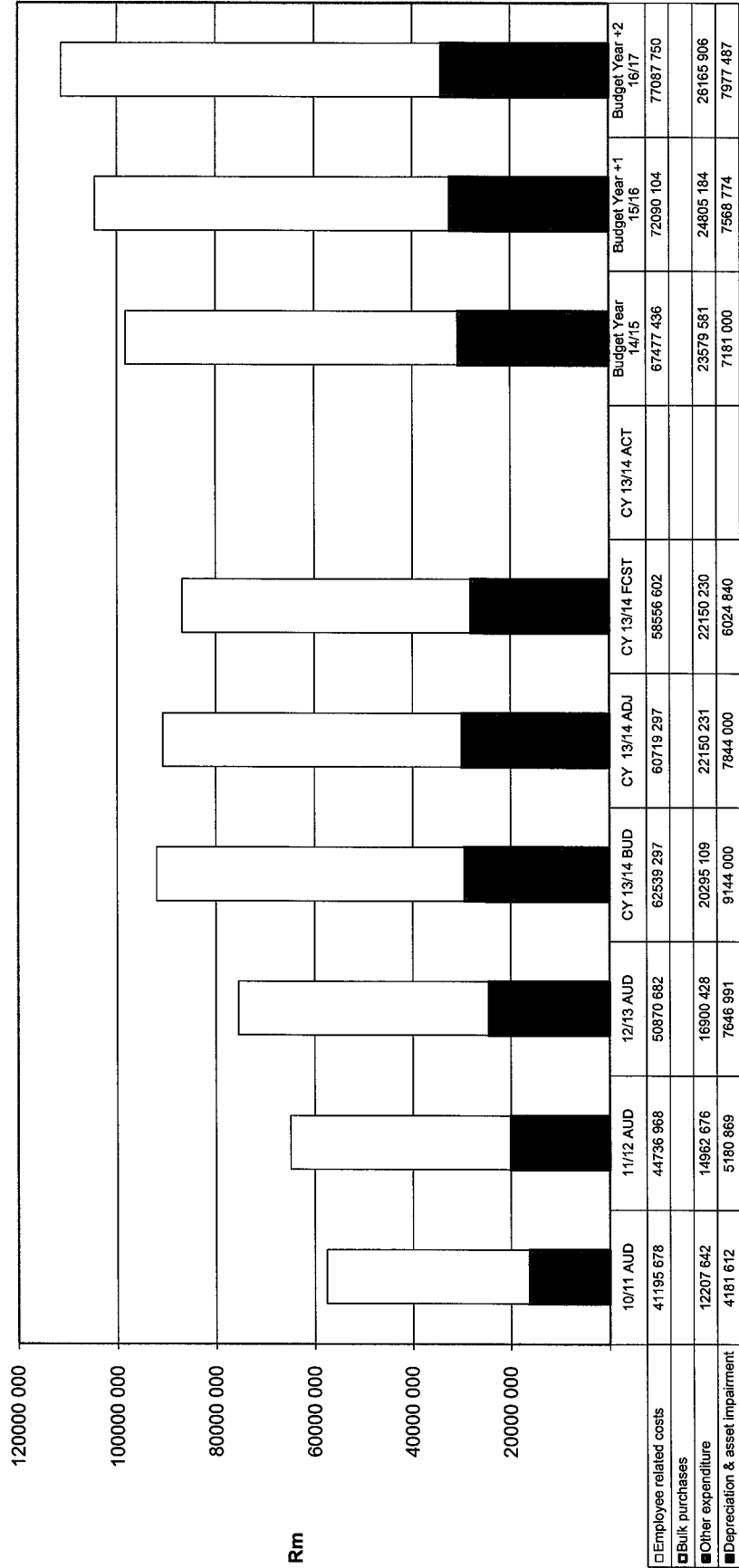
Revenue by Source - Minor - Chart A6

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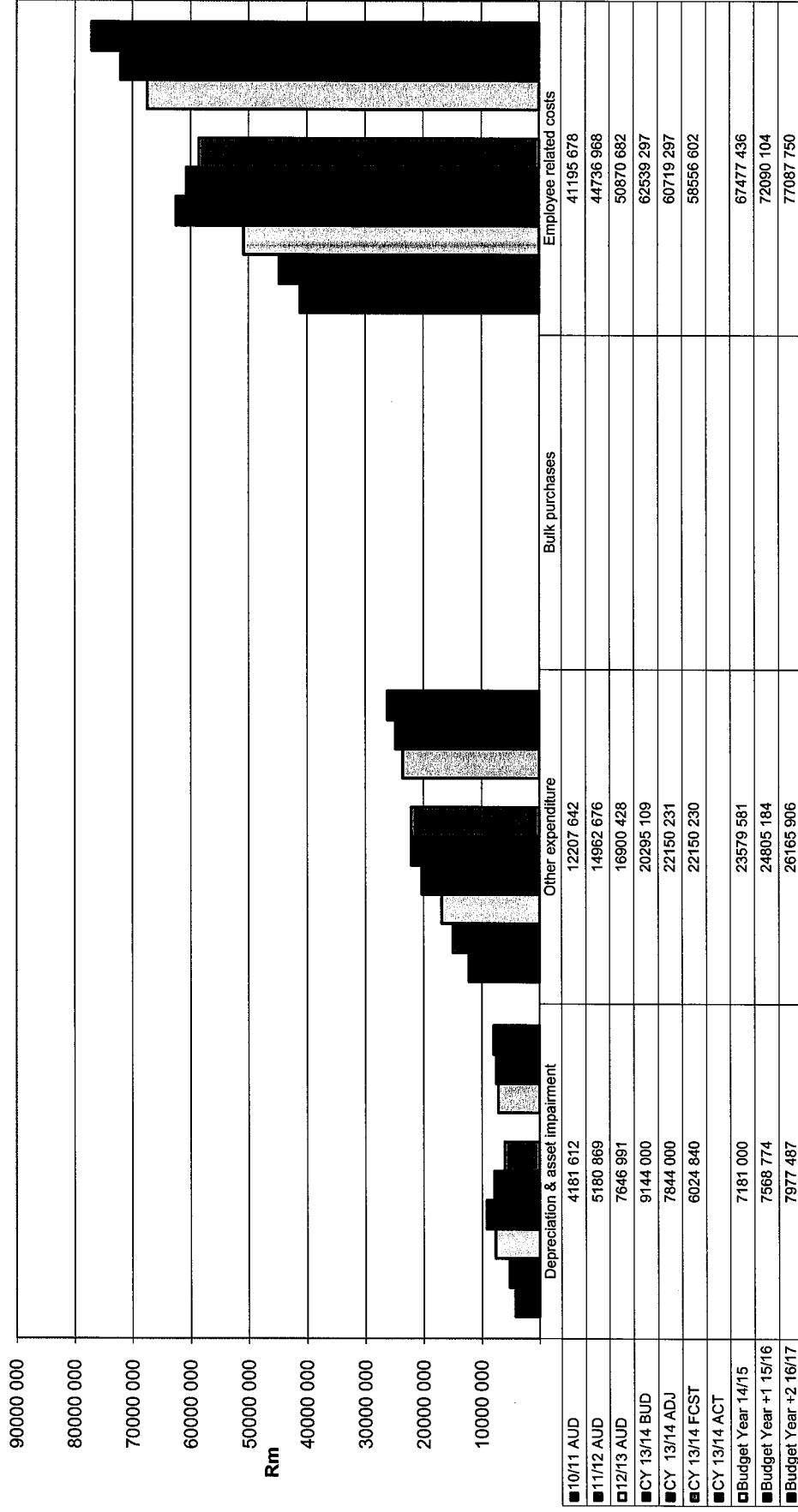
Operating Expenditure by Major & Minor Type

|                                 |        |         |         |         |         |         |         |         |
|---------------------------------|--------|---------|---------|---------|---------|---------|---------|---------|
| Other materials                 | 235    | 9       | 528     | 75      | 75      | 75      | 85      | 100     |
| Loss on disposal of PPE         | 3 825  | 4 979   | 5 473   | 5 879   | 5 879   | 5 854   | 6 441   | 6 827   |
| Remuneration of councillors     | 19 808 | 26 182  | 24 213  | 15 821  | 33 278  | 33 278  | 4 671   | 1 999   |
| Grants and subsidies            | 30     | 178     | (73)    |         |         |         |         |         |
| Debt impairment                 | 8 389  | 11 987  | 12 760  | 14 587  | 14 837  | 14 837  | 15 791  | 16 840  |
| Contracted services             |        |         |         |         |         |         |         |         |
| Finance charges                 |        |         |         |         |         |         |         |         |
| Depreciation & asset impairment | 4 182  | 5 181   | 7 647   | 9 144   | 7 844   | 6 025   | 7 181   | 7 569   |
| Other expenditure               | 12 208 | 14 963  | 16 900  | 20 295  | 22 150  | 22 150  | 23 580  | 24 805  |
| Bulk purchases                  |        |         |         |         |         |         |         |         |
| Employee related costs          | 41 196 | 44 737  | 50 871  | 62 539  | 60 719  | 58 557  | 67 477  | 72 090  |
|                                 | 89 870 | 108 215 | 118 319 | 128 341 | 144 783 | 140 776 | 125 216 | 130 216 |
| check                           |        |         |         |         |         |         |         | 136 542 |

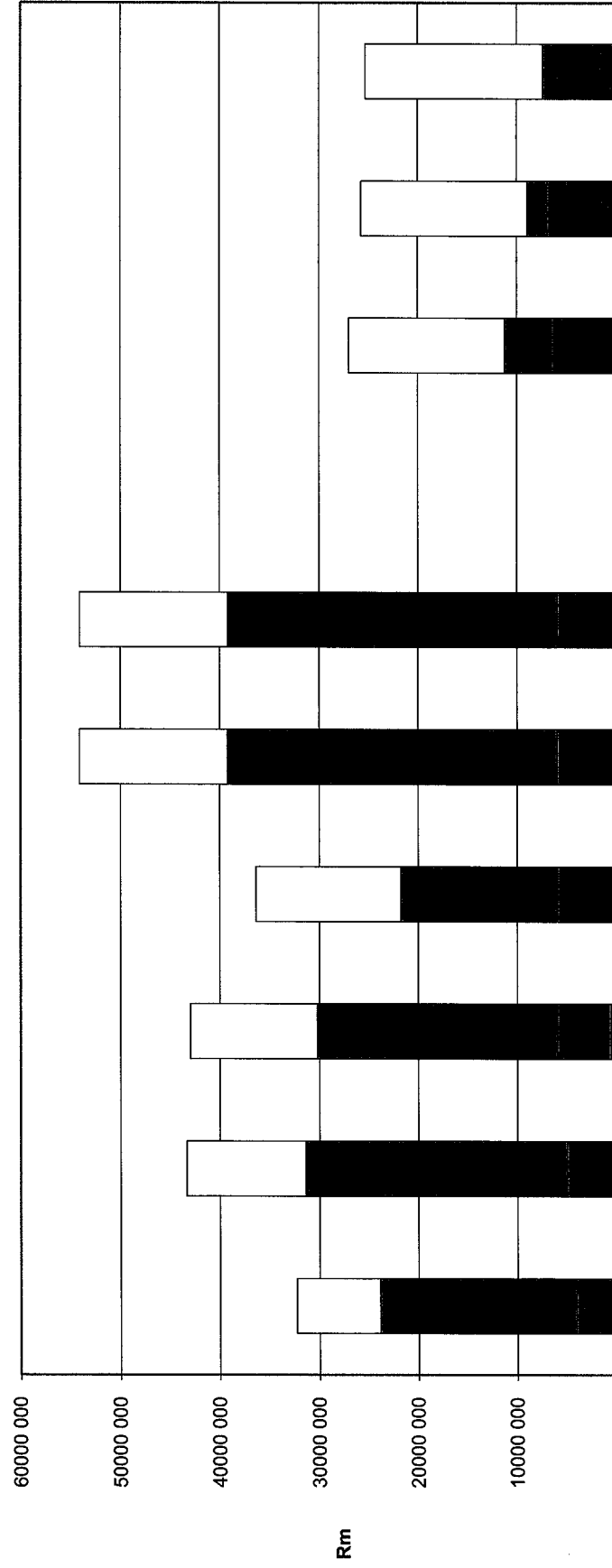
Expenditure by Type - Major - Chart A7



Expenditure by Type - Major - Chart A7



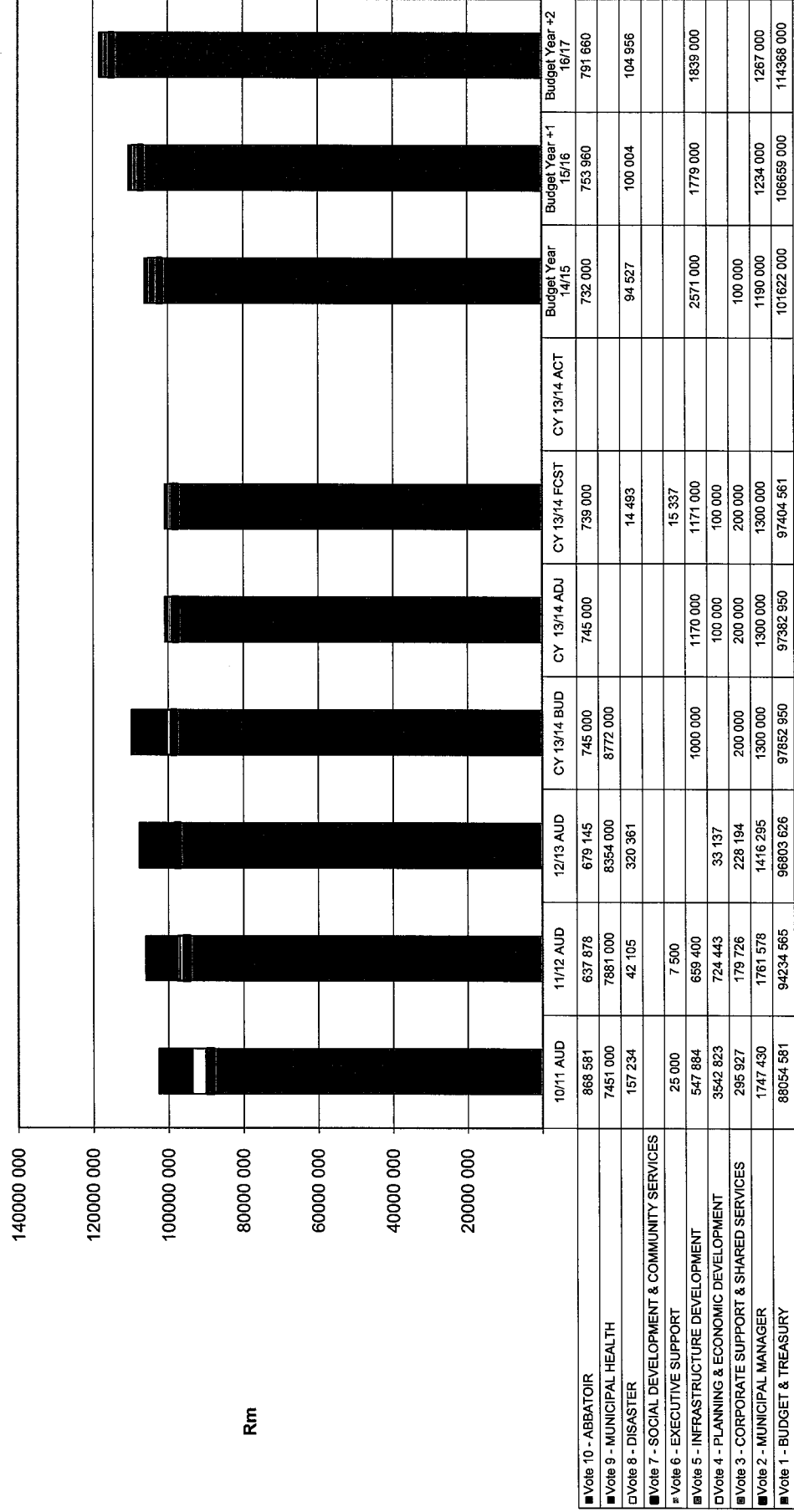
### Expenditure by Type - Minor - Chart A7

[illegible]

**Revenue by municipal vote classification**

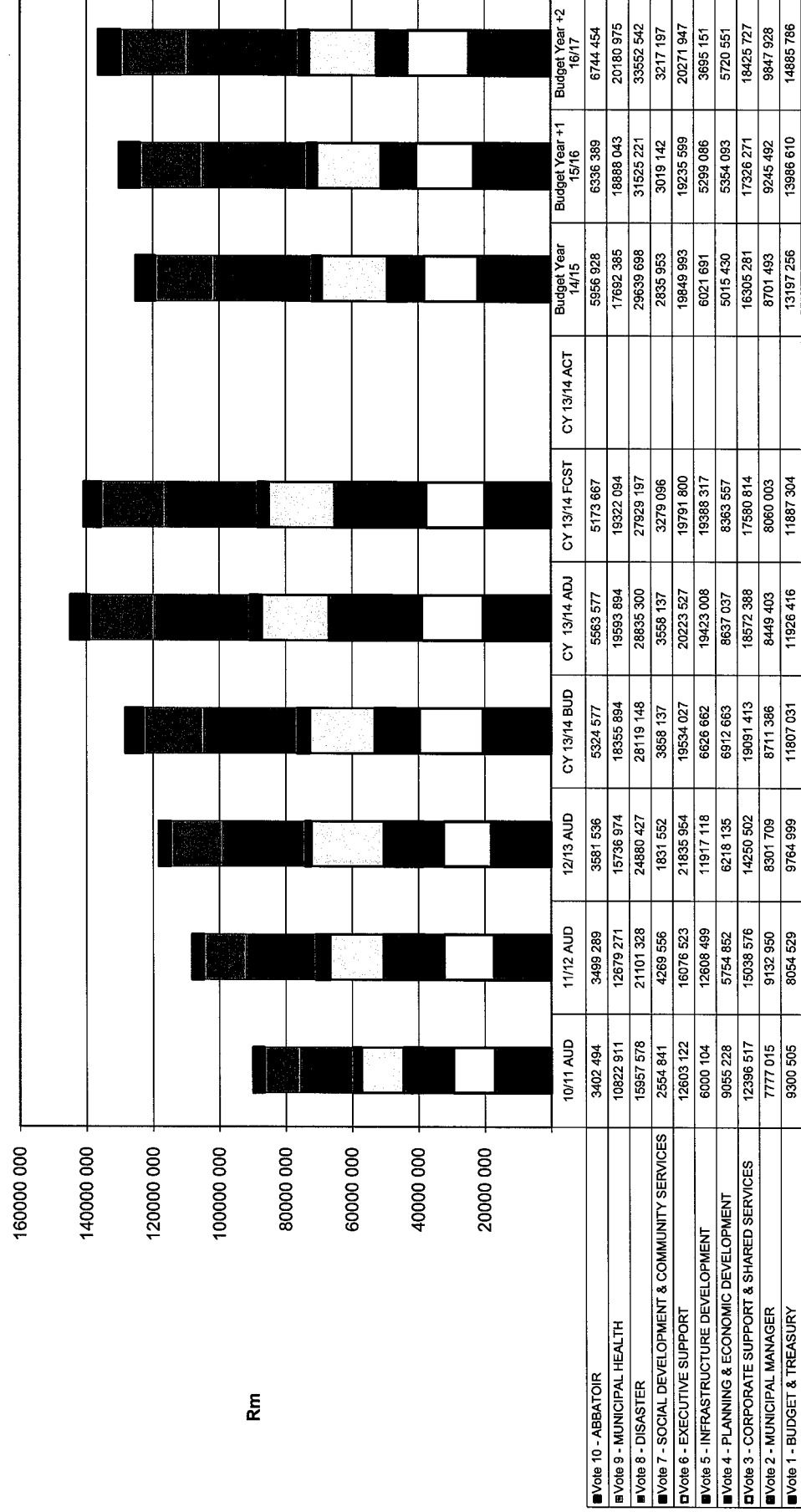
|                                                  |         |         |         |         |         |         |         |         |         |
|--------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Vote 1 - BUDGET & TREASURY                       | 102 690 | 106 128 | 107 835 | 109 870 | 100 898 | 100 944 | 106 310 | 110 526 | 118 371 |
|                                                  | 88 055  | 94 235  | 96 804  | 97 853  | 97 383  | 97 405  | 101 622 | 106 659 | 114 368 |
| Vote 2 - MUNICIPAL MANAGER                       | 1 747   | 1 762   | 1 416   | 1 300   | 1 300   | 1 300   | 1 190   | 1 234   | 1 267   |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES     | 296     | 180     | 228     | 200     | 200     | 200     | 100     |         |         |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT         | 3 543   | 724     | 33      |         | 100     | 100     |         |         |         |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT              | 548     | 659     |         | 1 000   | 1 170   | 1 171   | 2 571   | 1 779   | 1 839   |
| Vote 6 - EXECUTIVE SUPPORT                       | 25      | 8       |         |         |         | 15      |         |         |         |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICES | 157     | 42      | 320     |         |         | 14      | 95      | 100     | 105     |
| Vote 8 - DISASTER                                | 7 451   | 7 881   | 8 354   | 8 772   |         |         |         |         |         |
| Vote 9 - MUNICIPAL HEALTH                        | 869     | 638     | 679     | 745     | 745     | 739     | 732     | 754     | 792     |
| Vote 10 - ABBATOIR                               |         |         |         |         |         |         |         |         |         |

**Revenue by Municipal Vote classification - Chart A1**

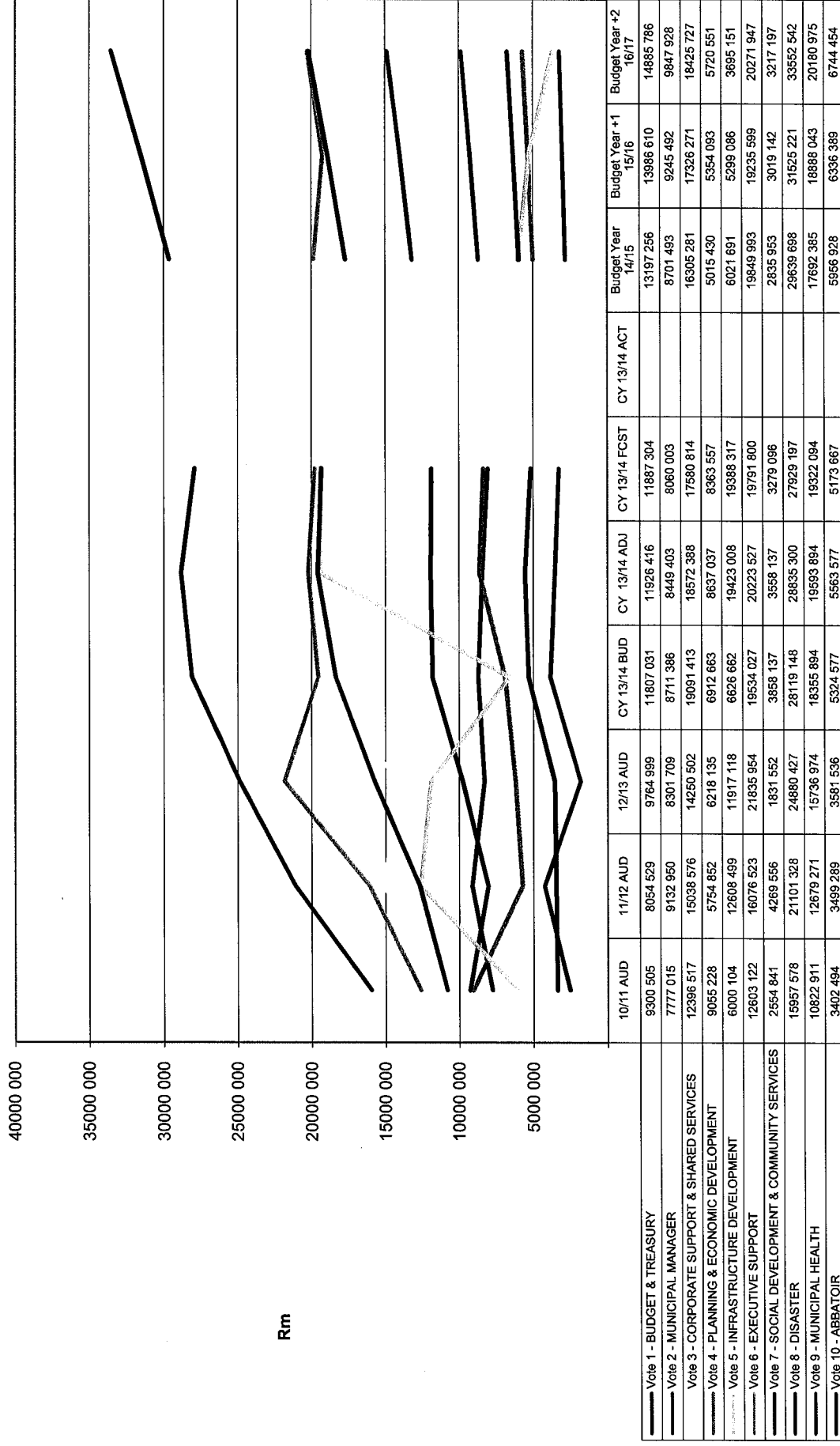


| Expenditure by municipal vote classification     |        |         |         |         |         |         |         |         |         |
|--------------------------------------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| Vote 1 - BUDGET & TREASURY                       | 89 870 | 108 215 | 118 319 | 128 341 | 144 783 | 140 776 | 125 216 | 130 216 | 136 542 |
| Vote 2 - MUNICIPAL MANAGER                       | 9 301  | 8 055   | 9 765   | 11 807  | 11 926  | 11 887  | 13 197  | 13 987  | 14 886  |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES     | 7 777  | 9 133   | 8 302   | 8 711   | 8 449   | 8 060   | 8 701   | 9 245   | 9 848   |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT         | 12 397 | 15 039  | 14 251  | 19 091  | 18 572  | 17 581  | 16 305  | 17 326  | 18 426  |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT              | 9 055  | 5 755   | 6 218   | 6 913   | 8 637   | 8 364   | 5 015   | 5 354   | 5 721   |
| Vote 6 - EXECUTIVE SUPPORT                       | 6 000  | 12 608  | 11 917  | 6 627   | 19 423  | 19 388  | 6 022   | 5 299   | 3 695   |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICES | 12 603 | 16 077  | 21 836  | 19 534  | 20 224  | 19 792  | 19 850  | 19 236  | 20 272  |
| Vote 8 - DISASTER                                | 2 555  | 4 270   | 1 832   | 3 858   | 3 558   | 3 279   | 2 836   | 3 019   | 3 217   |
| Vote 9 - MUNICIPAL HEALTH                        | 15 958 | 21 101  | 24 880  | 28 119  | 28 835  | 27 929  | 29 640  | 31 525  | 33 553  |
| Vote 10 - ABBATOIR                               | 10 823 | 12 679  | 15 737  | 18 356  | 19 594  | 19 322  | 17 692  | 18 888  | 20 181  |
|                                                  | 3 402  | 3 499   | 3 582   | 5 325   | 5 564   | 5 174   | 5 957   | 6 336   | 6 744   |

Expenditure by Municipal Vote - Chart A2a



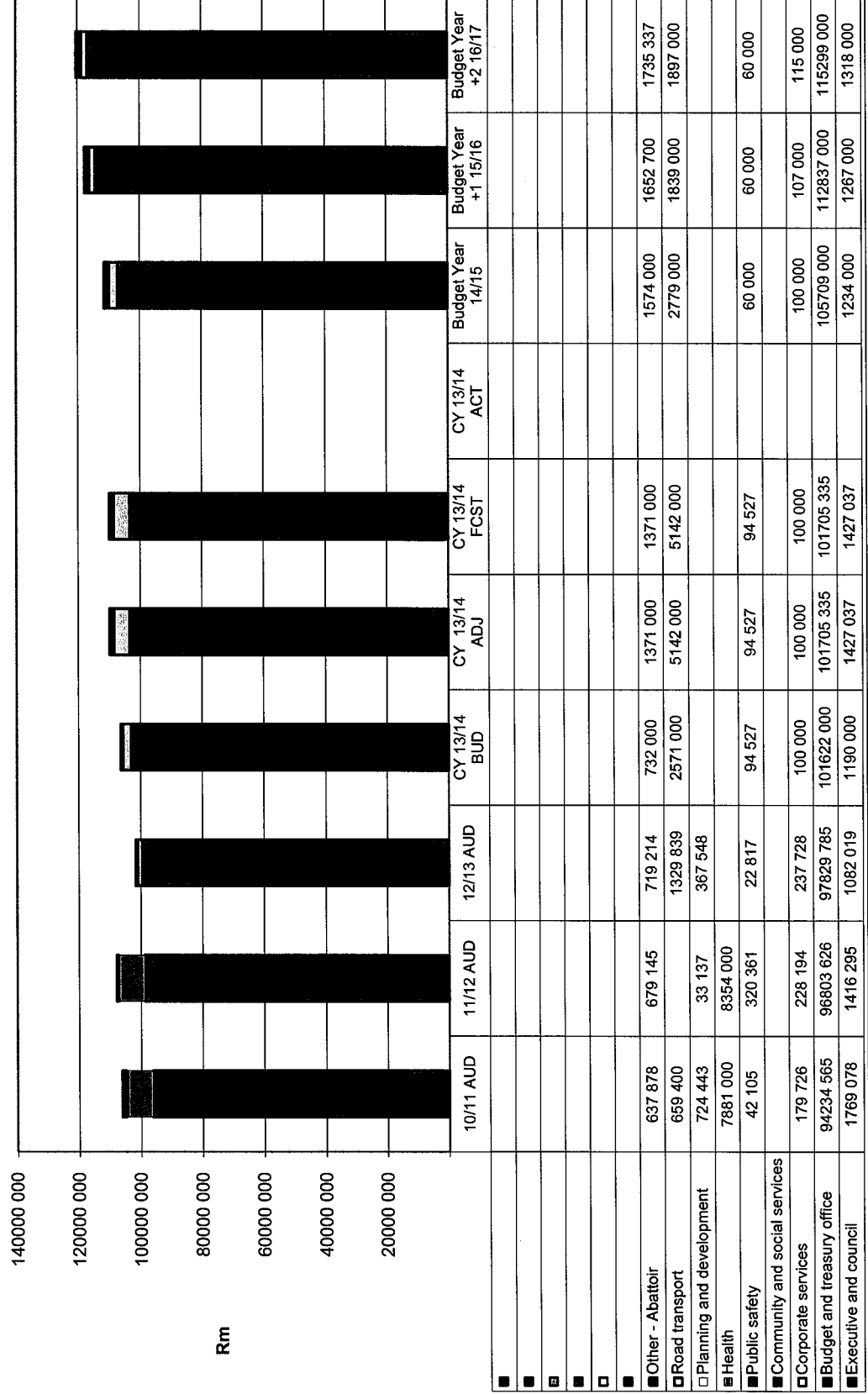
Expenditure by Municipal Vote - Chart A2 (b Trend)



# Revenue by Standard Classification

|                               |        |        |        |         |         |         |         |         |         |
|-------------------------------|--------|--------|--------|---------|---------|---------|---------|---------|---------|
| Executive and council         | 1 769  | 1 416  | 1 082  | 1 190   | 1 427   | 1 427   | 1 234   | 1 267   | 1 318   |
| Budget and treasury office    | 94 235 | 96 804 | 97 830 | 101 622 | 101 705 | 101 705 | 105 709 | 112 837 | 115 299 |
| Corporate services            | 180    | 228    | 238    | 100     | 100     | 100     | 100     | 107     | 115     |
| Community and social services |        |        |        |         |         |         |         |         |         |
| Public safety                 | 42     | 320    | 23     | 95      | 95      | 95      | 60      | 60      | 60      |
| Health                        | 7 881  | 8 354  |        |         |         |         |         |         |         |
| Planning and development      | 724    | 33     | 368    |         |         |         |         |         |         |
| Road transport                | 659    |        | 1 330  | 2 571   | 5 142   | 5 142   | 2 779   | 1 839   | 1 897   |
| Other - Abattoir              | 638    | 679    | 719    | 732     | 1 371   | 1 371   | 1 574   | 1 653   | 1 735   |

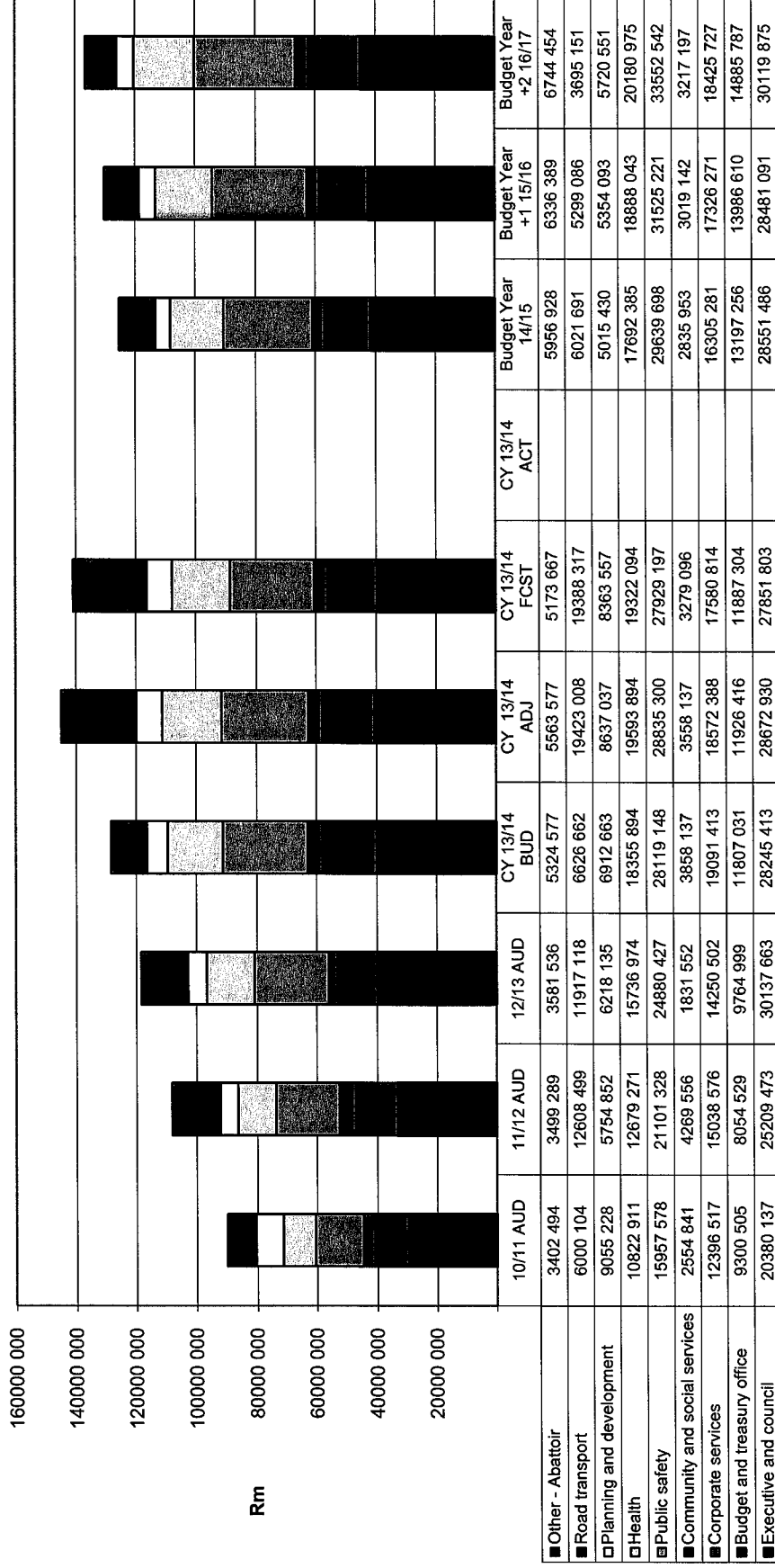
Revenue by standard classification - Chart A3



# Expenditure by Standard Classification

|                               |        |        |        |        |        |        |        |        |        |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Executive and council         | 20 380 | 25 209 | 30 138 | 28 245 | 28 673 | 27 852 | 28 551 | 28 481 | 30 120 |
| Budget and treasury office    | 9 301  | 8 055  | 9 765  | 11 807 | 11 926 | 11 887 | 13 197 | 13 987 | 14 886 |
| Corporate services            | 12 397 | 15 039 | 14 251 | 19 091 | 18 572 | 17 581 | 16 305 | 17 326 | 18 426 |
| Community and social services | 2 555  | 4 270  | 1 832  | 3 858  | 3 558  | 3 279  | 2 836  | 3 019  | 3 217  |
| Public safety                 | 15 958 | 21 101 | 24 880 | 28 119 | 28 835 | 27 929 | 29 640 | 31 525 | 33 553 |
| Health                        | 10 823 | 12 679 | 15 737 | 18 356 | 19 594 | 19 322 | 17 692 | 18 888 | 20 181 |
| Planning and development      | 9 055  | 5 755  | 6 218  | 6 913  | 8 637  | 8 364  | 5 015  | 5 354  | 5 721  |
| Road transport                | 6 000  | 12 608 | 11 917 | 6 627  | 19 423 | 19 388 | 6 022  | 5 299  | 3 695  |
| Other - Abattoir              | 3 402  | 3 499  | 3 582  | 5 325  | 5 564  | 5 174  | 5 957  | 6 336  | 6 744  |

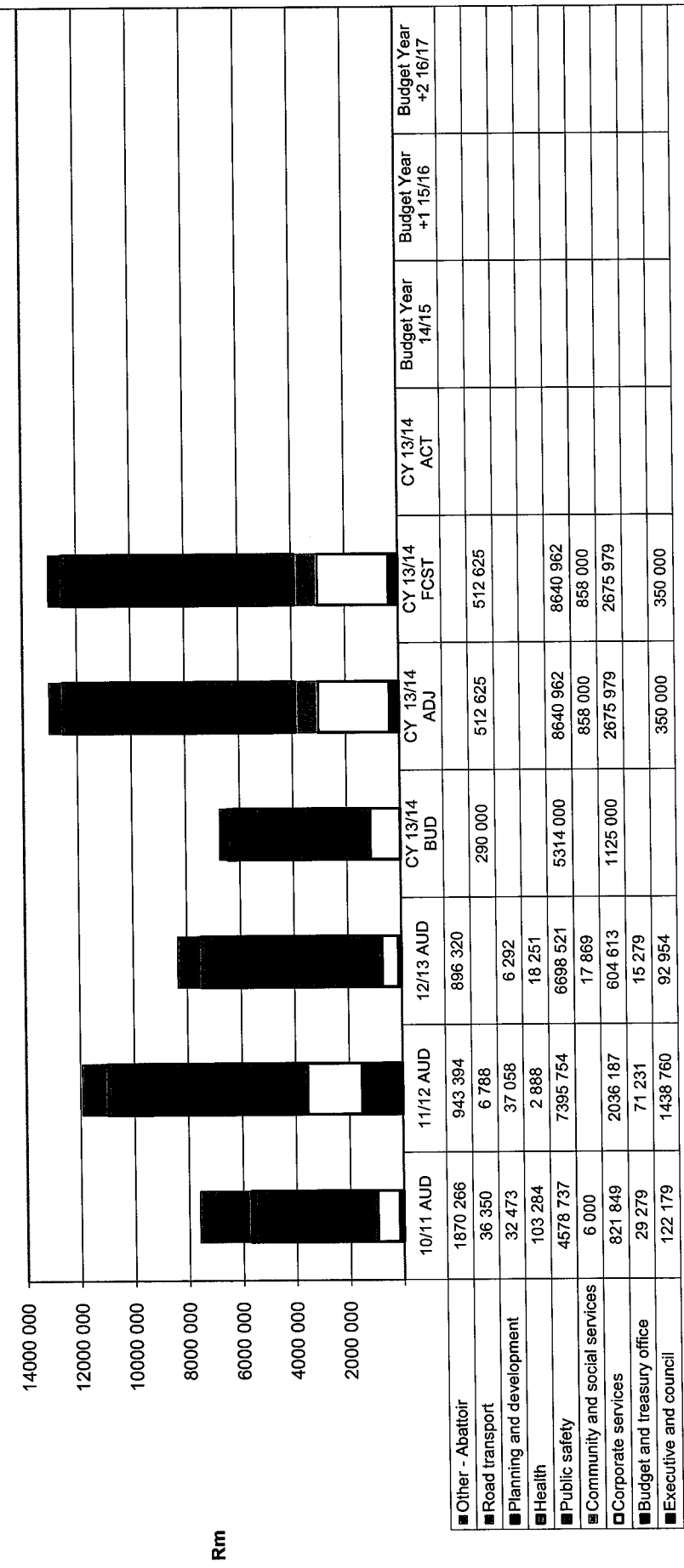
Expenditure by standard classification - Chart A4



| Capital Expenditure by Standard Classification | 10/11 AUD | 11/12 AUD | 12/13 AUD | CY 13/14 BUD | CY 13/14 ADJ | CY 13/14 FCST | CY 13/14 ACT | Budget Year 14/15 | Budget Year +1 15/16 | Budget Year +2 16/17 |
|------------------------------------------------|-----------|-----------|-----------|--------------|--------------|---------------|--------------|-------------------|----------------------|----------------------|
| Executive and council                          | 122       | 1 439     | 93        |              | 350          | 350           | 350          |                   |                      |                      |
| Budget and treasury office                     | 29        | 71        | 15        |              |              |               |              |                   |                      |                      |
| Corporate services                             | 822       | 2 036     | 605       | 1 125        | 2 676        | 2 676         | 2 676        |                   |                      |                      |
| Community and social services                  | 6         |           | 18        |              | 858          | 858           | 858          |                   |                      |                      |
| Public safety                                  | 4 579     | 7 396     | 6 699     | 5 314        | 8 641        | 8 641         | 8 641        |                   |                      |                      |
| Health                                         | 103       | 3         | 18        |              |              |               |              |                   |                      |                      |
| Planning and development                       | 32        | 37        | 6         |              |              |               |              |                   |                      |                      |
| Road transport                                 | 36        | 7         |           | 290          | 513          | 513           | 513          |                   |                      |                      |
| Other - Abattoir                               | 1 870     | 943       | 896       |              |              |               |              |                   |                      |                      |

check 7 600 11 932 8 350 6 729 13 038 13 038

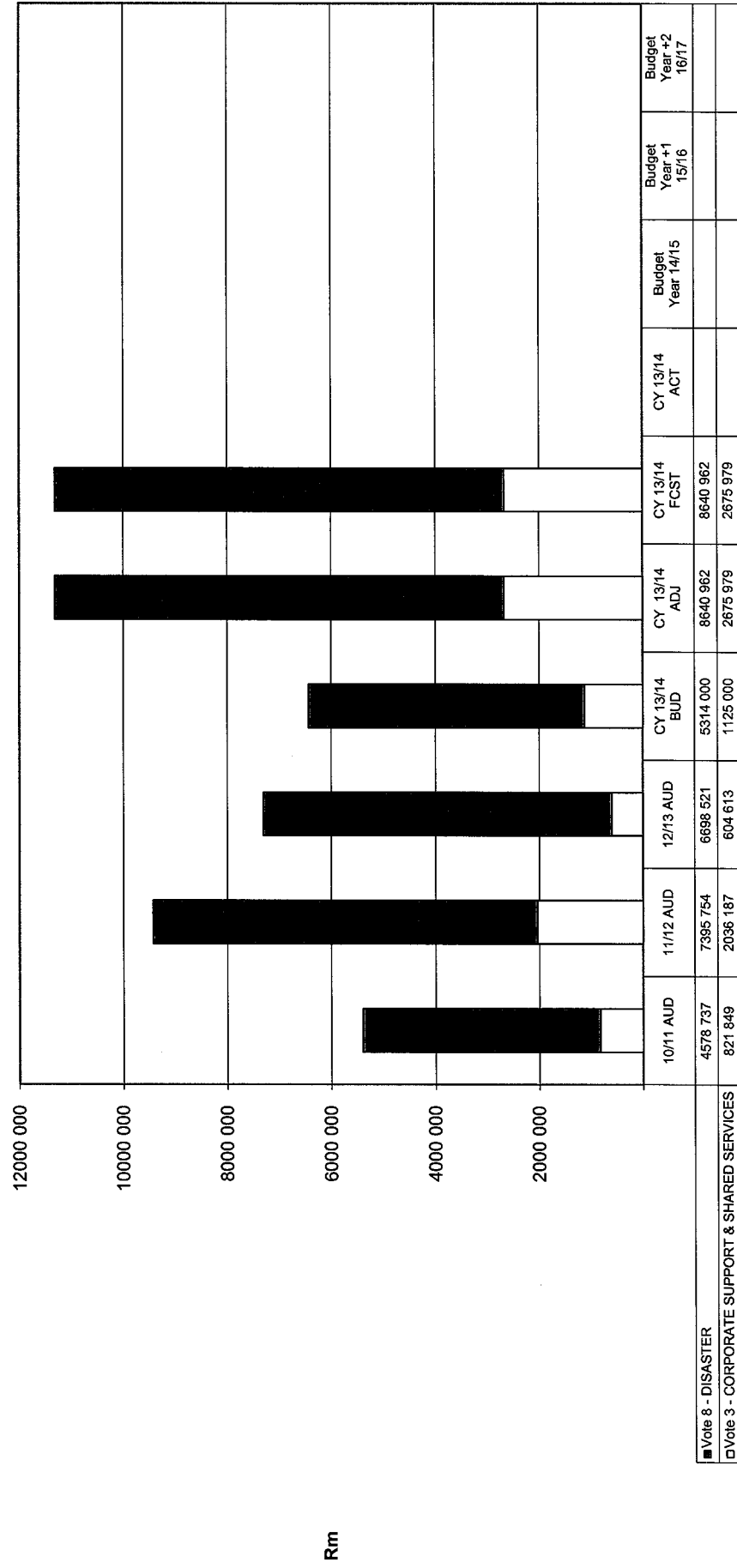
Capital expenditure by Standard Classification - Chart A11



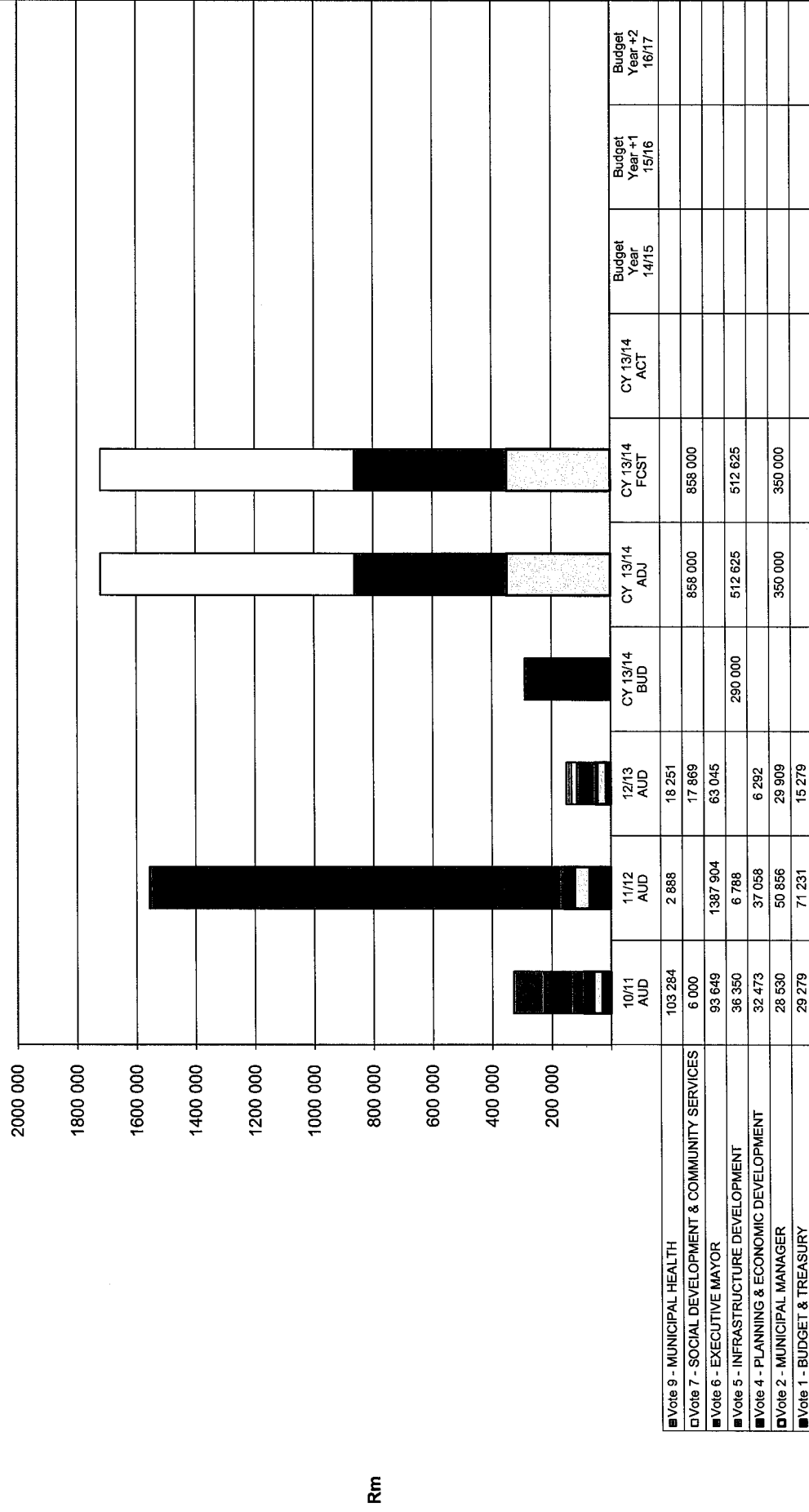
### Capital Expenditure by Municipal Vote

|                                                  |       |        |       |       |        |        |
|--------------------------------------------------|-------|--------|-------|-------|--------|--------|
| Capital Budget Committee                         | 29    | 71     | 15    |       |        |        |
| Vote 1 - BUDGET & TREASURY                       | 29    | 51     | 30    |       |        | 350    |
| Vote 2 - MUNICIPAL MANAGER                       | 822   | 2 036  | 605   |       |        | 2 676  |
| Vote 3 - CORPORATE SUPPORT & SHARED SERVICES     | 32    | 37     | 6     |       | 1 125  |        |
| Vote 4 - PLANNING & ECONOMIC DEVELOPMENT         | 36    | 7      |       | 290   |        | 513    |
| Vote 5 - INFRASTRUCTURE DEVELOPMENT              | 94    | 1 388  | 63    |       |        |        |
| Vote 6 - EXECUTIVE MAYOR                         | 6     |        | 18    |       |        | 858    |
| Vote 7 - SOCIAL DEVELOPMENT & COMMUNITY SERVICES | 4 579 | 7 396  | 6 699 | 5 314 |        | 8 641  |
| Vote 8 - DISASTER                                | 103   | 3      | 18    |       |        |        |
| Vote 9 - MUNICIPAL HEALTH                        | 1 870 | 943    | 896   |       |        |        |
| Vote 10 - ABBATOIR                               | 7 600 | 11 932 | 8 350 | 6 729 | 13 038 | 13 038 |
| check                                            |       |        |       |       |        |        |

### Capital expenditure by Municipal Vote (Major) - Chart A9

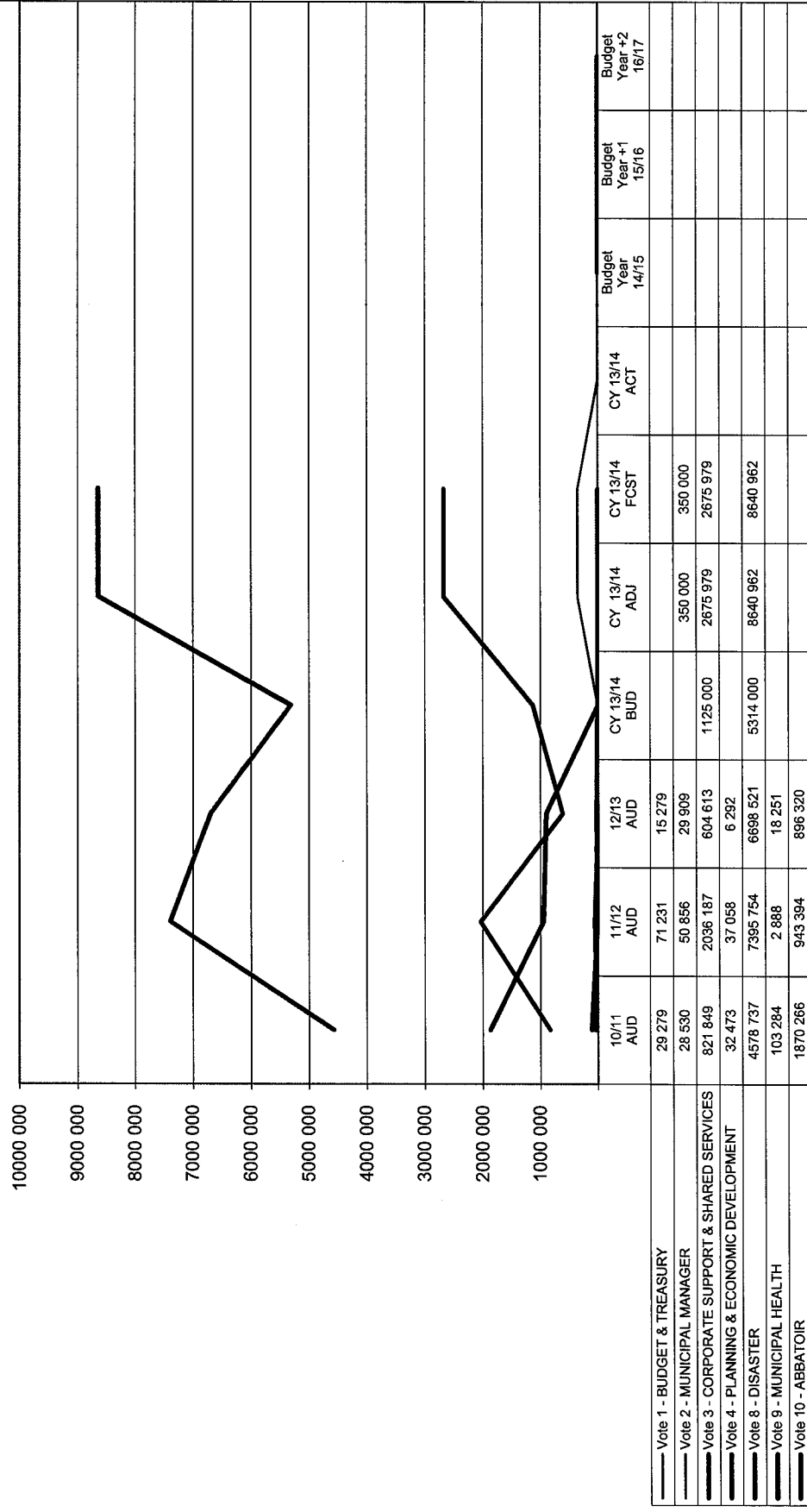


**Capital expenditure by Municipal Vote (Minor) - Chart A10**



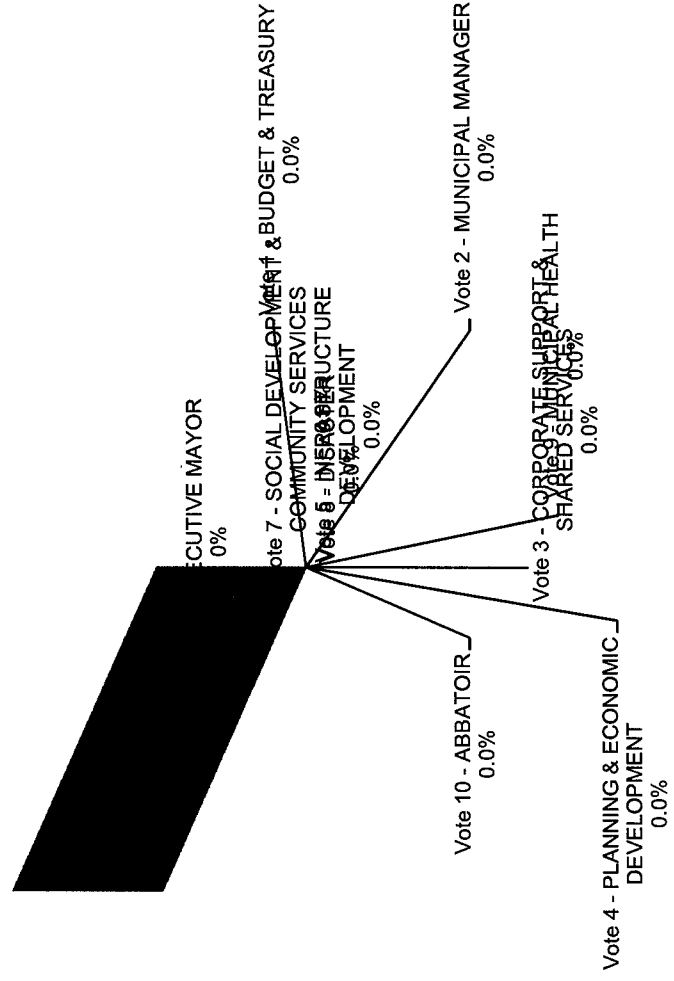
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Capital expenditure by Municipal Vote (Major - Trend) - Chart A12

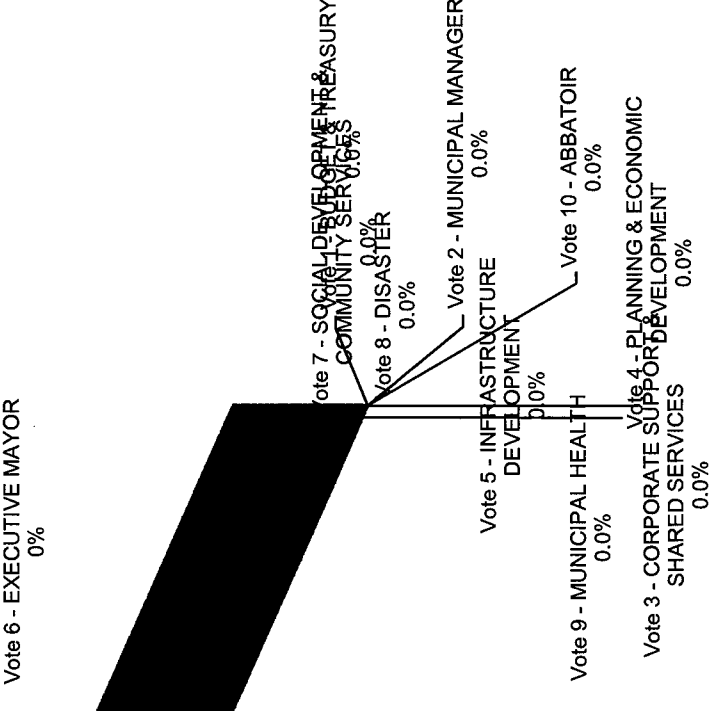


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2012/2013 Budget Year  
Capital expenditure program per vote



2012/13 MTREF (3 year total)  
Capital expenditure program per vote



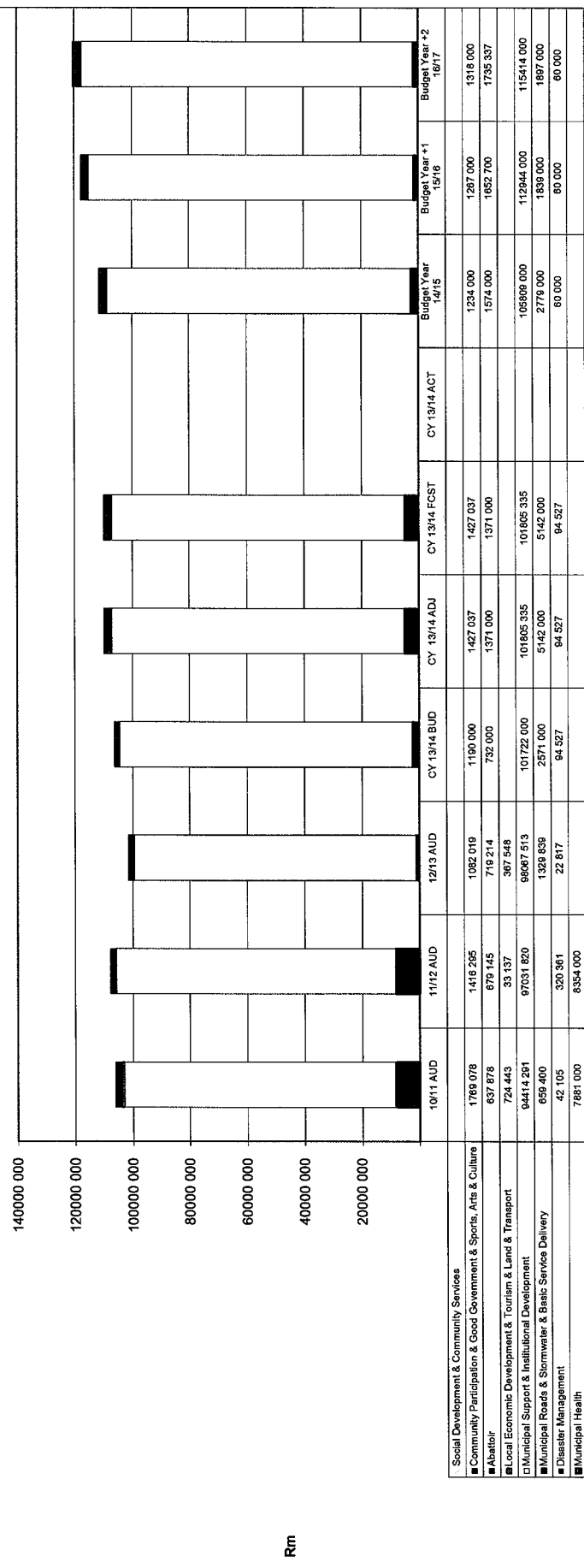
|       |        |       |       |        |        |
|-------|--------|-------|-------|--------|--------|
| 7 600 | 11 932 | 8 350 | 6 729 | 13 038 | 13 038 |
| 7 600 | 11 932 | 8 350 | 6 729 | 13 038 | 13 038 |

[illegible]

| IDP Strategic Objective - Revenue                                  | 10/11 AUD | 11/12 AUD | 12/13 AUD | CY 13/14 BUD | CY 13/14 ADJ | CY 13/14 FCST | CY 13/14 ACT | Budget Year 14/15 | Budget Year 15/16 | Budget Year +1 16/17 | Budget Year +2 16/17 |
|--------------------------------------------------------------------|-----------|-----------|-----------|--------------|--------------|---------------|--------------|-------------------|-------------------|----------------------|----------------------|
| Embracing our Cultural Diversity                                   |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Empowering our Citizens                                            |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Sustaining the Natural and Built Environment                       |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Good Governance                                                    |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Operations and Support Services                                    |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Safe, Healthy and Secure Environment                               |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Other objectives                                                   |           |           |           |              |              |               |              |                   |                   |                      |                      |
| Municipal Health                                                   | 7 881     | 8 354     |           | 23           | 95           | 95            | 95           | 60                | 60                | 60                   | 60                   |
| Disaster Management                                                | 42        | 320       |           | 368          |              |               |              |                   |                   |                      |                      |
| Local Economic Development & Tourism & Land & Transport            | 724       | 33        |           | 1 330        |              |               |              | 2 779             | 1 839             | 1 839                | 1 897                |
| Municipal Roads & Stormwater & Basic Service Delivery              | 659       |           |           | 98 088       | 5 142        | 5 142         | 101 805      | 105 809           | 112 944           | 115 414              | 115 414              |
| Municipal Support & Institutional Development                      | 94 414    | 97 032    |           | 101 722      | 101 805      | 101 805       | 101 805      | 1 574             | 1 653             | 1 653                | 1 735                |
| Abattoir                                                           | 638       | 679       |           | 719          | 1 371        | 1 371         | 1 371        | 1 234             | 1 267             | 1 267                | 1 318                |
| Community Participation & Good Government & Sports, Arts & Culture | 1 769     | 1 416     |           | 1 082        | 1 427        | 1 427         | 1 427        |                   |                   |                      |                      |
| Social Development & Community Services                            |           |           |           |              |              |               |              |                   |                   |                      |                      |
|                                                                    | 106 128   | 107 835   | 101 589   | 106 310      | 109 840      | 109 840       | 109 840      | 111 456           | 117 763           |                      | 120 424              |

check

IDP Strategic Objectives - Revenue - Chart A14

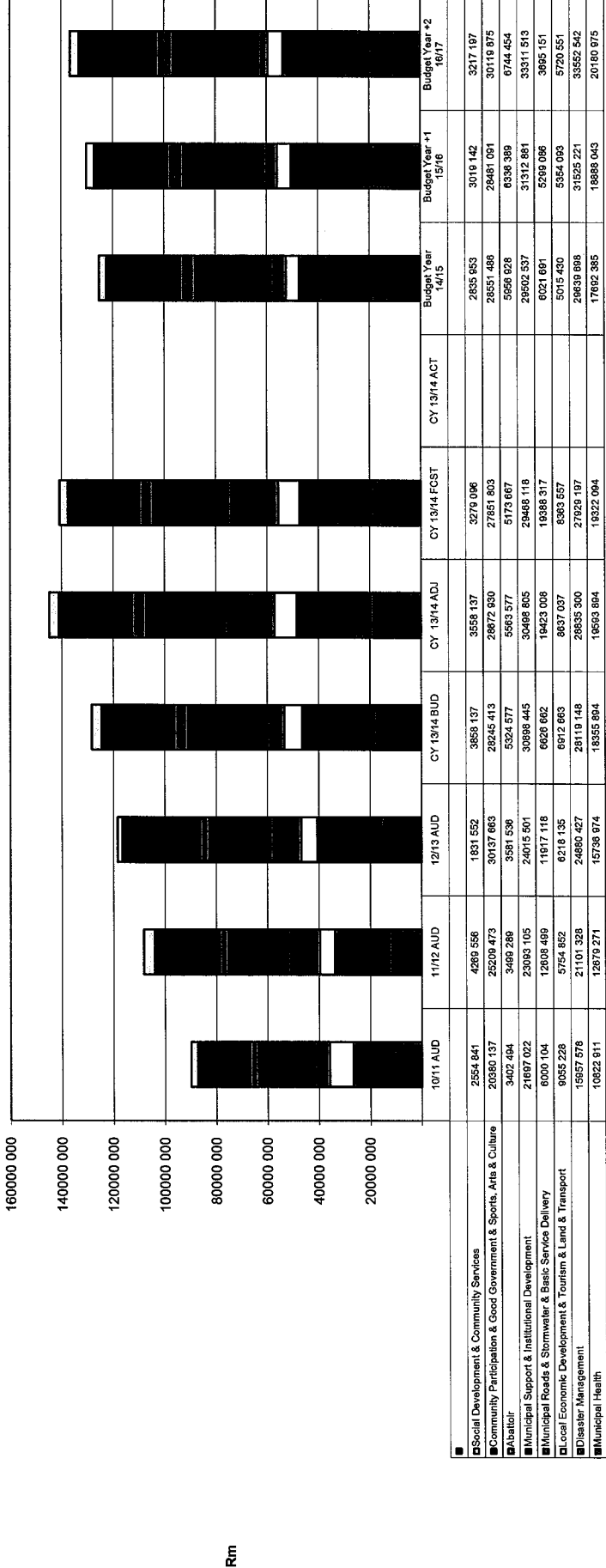


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IDP Strategic Objective - Expenditure

|                                                                    |        |         |         |         |         |         |         |         |         |
|--------------------------------------------------------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| Municipal Health                                                   | 10 823 | 12 679  | 15 737  | 18 356  | 19 594  | 19 322  | 17 692  | 18 888  | 20 181  |
| Disaster Management                                                | 15 958 | 21 101  | 24 880  | 28 119  | 28 835  | 27 929  | 29 640  | 31 525  | 33 553  |
| Local Economic Development & Tourism & Land & Transport            | 9 055  | 5 755   | 6 218   | 6 913   | 8 637   | 8 364   | 5 015   | 5 354   | 5 721   |
| Municipal Roads & Stormwater & Basic Service Delivery              | 6 000  | 12 608  | 11 917  | 6 627   | 19 423  | 19 388  | 6 022   | 5 299   | 3 695   |
| Municipal Support & Institutional Development                      | 21 697 | 23 093  | 24 016  | 30 898  | 30 499  | 29 468  | 29 503  | 31 313  | 33 312  |
| Abattoir                                                           | 3 402  | 3 499   | 3 562   | 5 325   | 5 564   | 5 174   | 5 957   | 6 336   | 6 744   |
| Community Participation & Good Government & Sports, Arts & Culture | 20 380 | 25 209  | 30 138  | 28 245  | 28 673  | 27 852  | 28 551  | 28 481  | 30 120  |
| Social Development & Community Services                            | 2 555  | 4 270   | 1 832   | 3 858   | 3 558   | 3 279   | 2 836   | 3 019   | 3 217   |
| check                                                              | 89 870 | 108 215 | 118 319 | 128 341 | 144 783 | 140 776 | 125 216 | 130 216 | 136 542 |

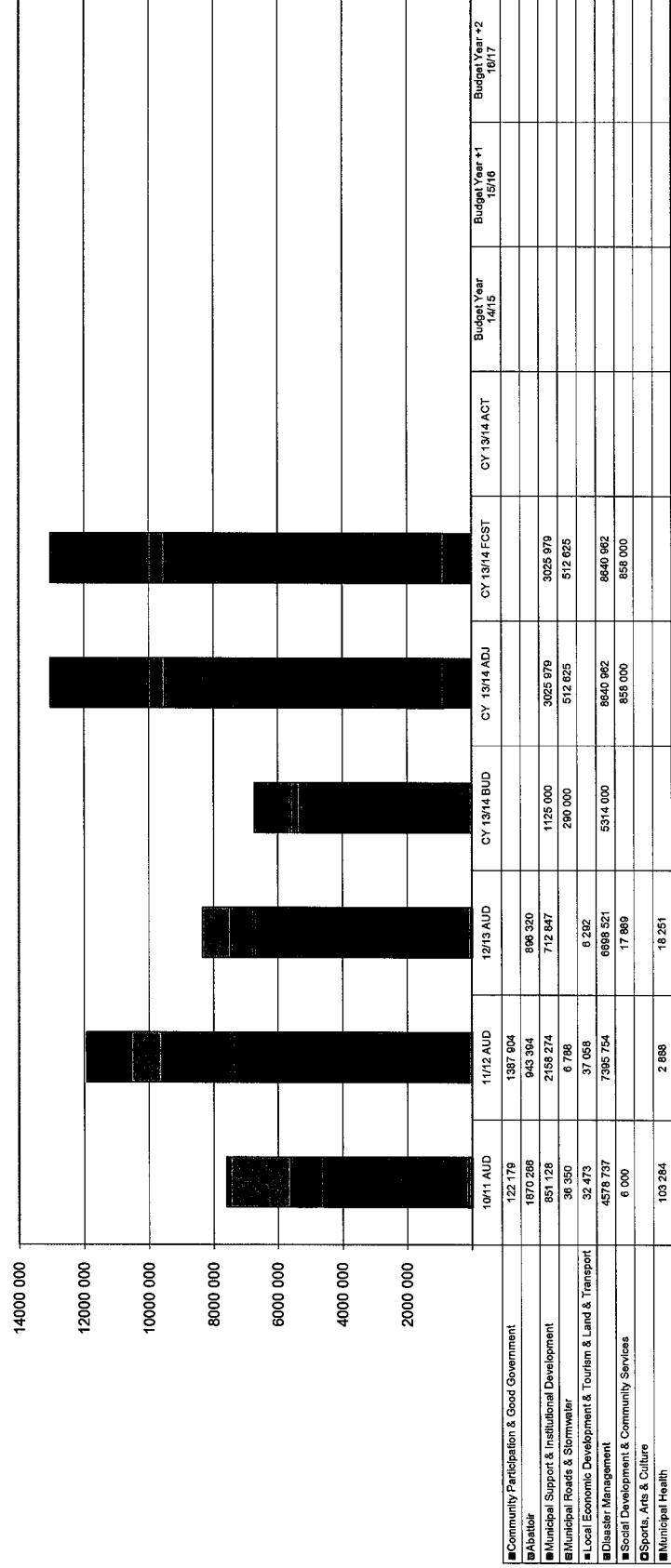
IDP Strategic Objectives - Expenditure - Chart A15



Empowering our Citizens  
Sustaining the Natural and Built Environment  
Good Governance  
Safe, Healthy and Secure Environment  
Operations and Support Services

check

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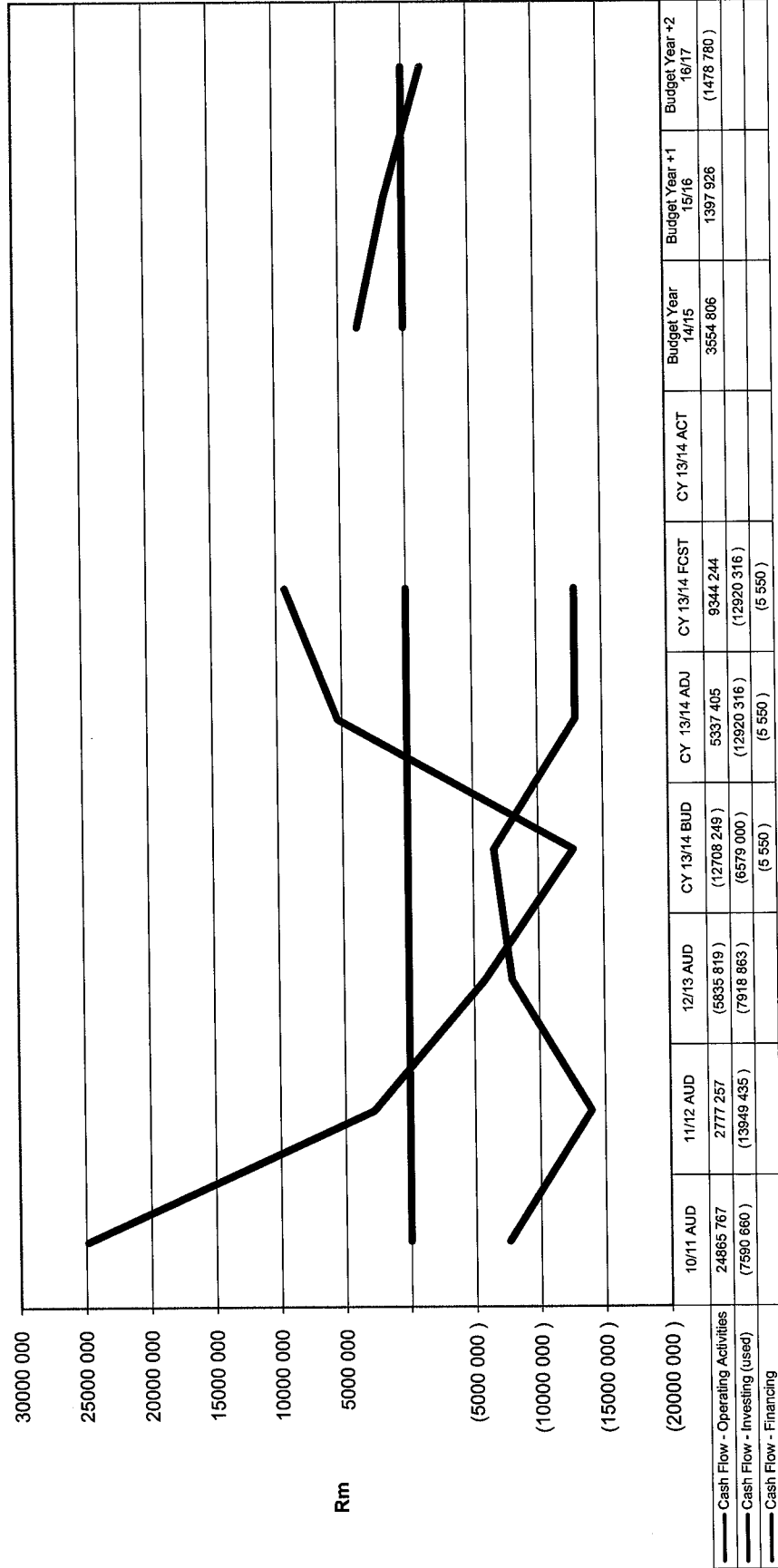


# Cash flow trend

Cash Flow - Operating Activities  
 Cash Flow - Investing (used)  
 Cash Flow - Financing

| 10/11 AUD         | 11/12 AUD         | 12/13 AUD          | CY 13/14<br>BUD            | CY 13/14<br>ADJ          | CY 13/14<br>FCST         | CY 13/14<br>ACT | Budget<br>Year 14/15 | Budget<br>Year +1<br>15/16 | Budget<br>Year +2<br>16/17 |
|-------------------|-------------------|--------------------|----------------------------|--------------------------|--------------------------|-----------------|----------------------|----------------------------|----------------------------|
| 24 866<br>(7 591) | 2 777<br>(13 949) | (5 836)<br>(7 919) | (12 708)<br>(6 579)<br>(6) | 5 337<br>(12 920)<br>(6) | 9 344<br>(12 920)<br>(6) |                 | 3 555                | 1 398                      | (1 479)                    |

Cash flow trend- Chart A23



**Increases in service charges**

- % incr total service charges (incl prop rates)
- % incr Property Tax
- % incr Service charges - electricity revenue
- % incr Service charges - water revenue
- % incr Service charges - sanitation revenue
- % incr Service charges - refuse
- % incr in Service charges - other

**Not applicable to WDM - not a service authority or local municipality**

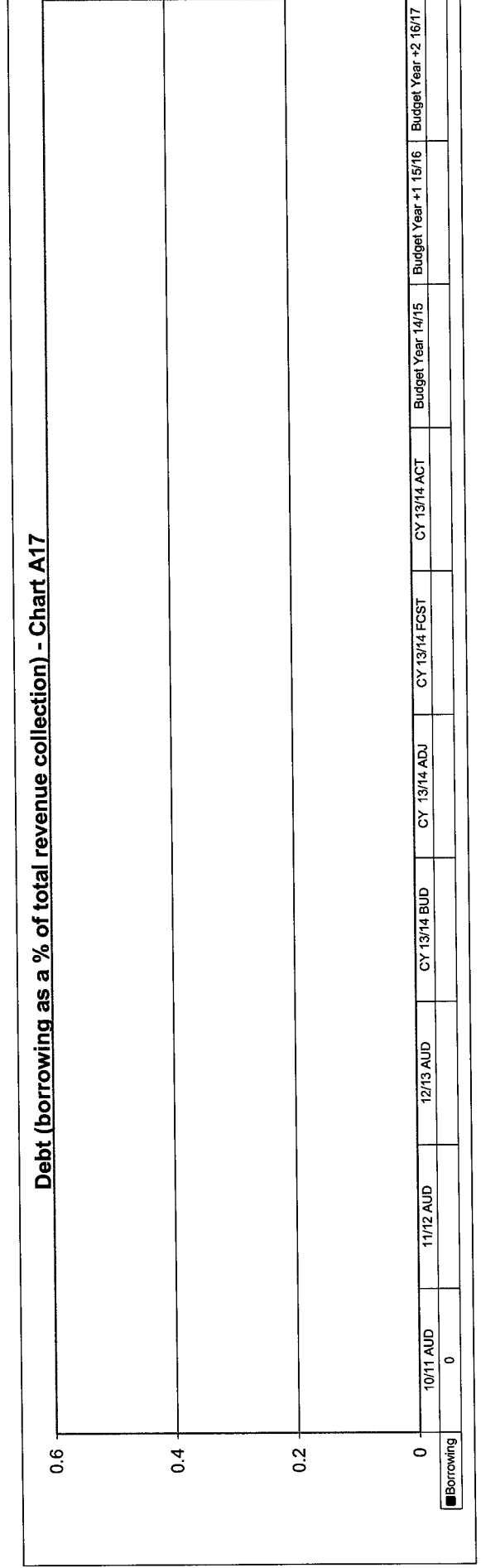
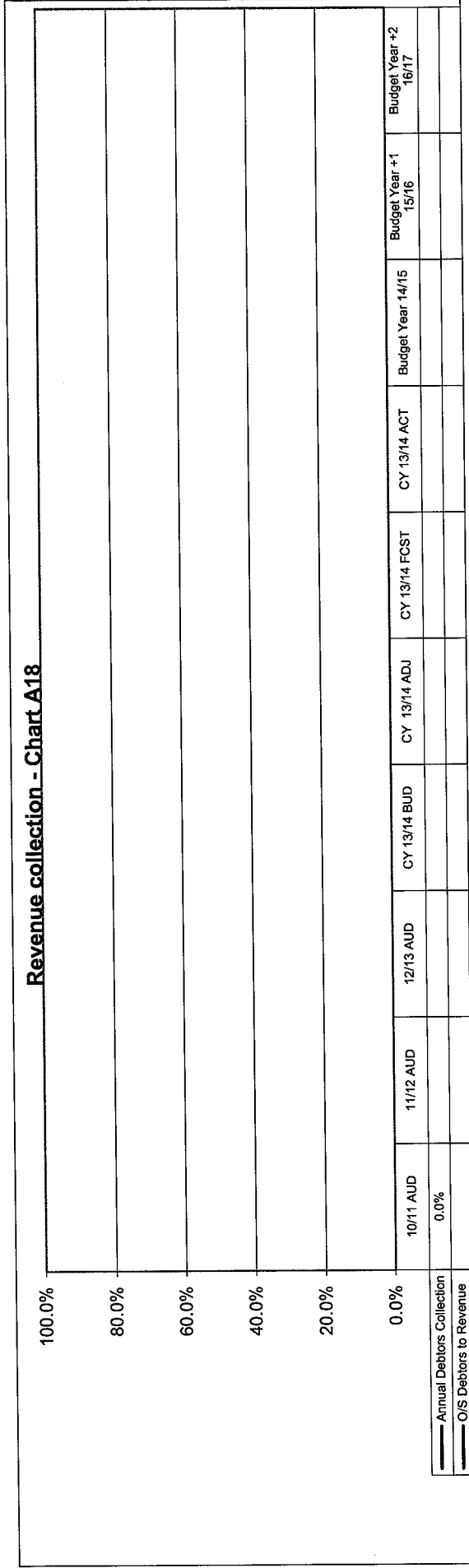
| Service charges - Revenue % change - Chart A22 |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|------------------------------------------------|--------------|--------------|--------------|-----------------|-----------------|------------------|-----------------|-------------------------|----------------------------|----------------------------|--|
|                                                | 20.0%        |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | 15.0%        |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | 10.0%        |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | 5.0%         |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | 0.0%         |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | -5.0%        |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | -10.0%       |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | -15.0%       |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | -20.0%       |              |              |                 |                 |                  |                 |                         |                            |                            |  |
|                                                | 10/11<br>AUD | 11/12<br>AUD | 12/13<br>AUD | CY 13/14<br>BUD | CY 13/14<br>ADJ | CY 13/14<br>FCST | CY 13/14<br>ACT | Budget<br>Year<br>14/15 | Budget<br>Year +1<br>15/16 | Budget<br>Year +2<br>16/17 |  |
| % incr total service charges (incl prop rates) |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |
| % incr Property Tax                            | 0.0%         |              |              |                 |                 |                  |                 |                         |                            |                            |  |
| % incr Service charges - electricity revenue   |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |
| % incr Service charges - water revenue         |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |
| % incr Service charges - sanitation revenue    |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |
| % incr Service charges - refuse                |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |
| % incr in Service charges - other              |              |              |              |                 |                 |                  |                 |                         |                            |                            |  |

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**Debt**

Borrowing  
Annual Debtors Collection  
O/S Debtors to Revenue

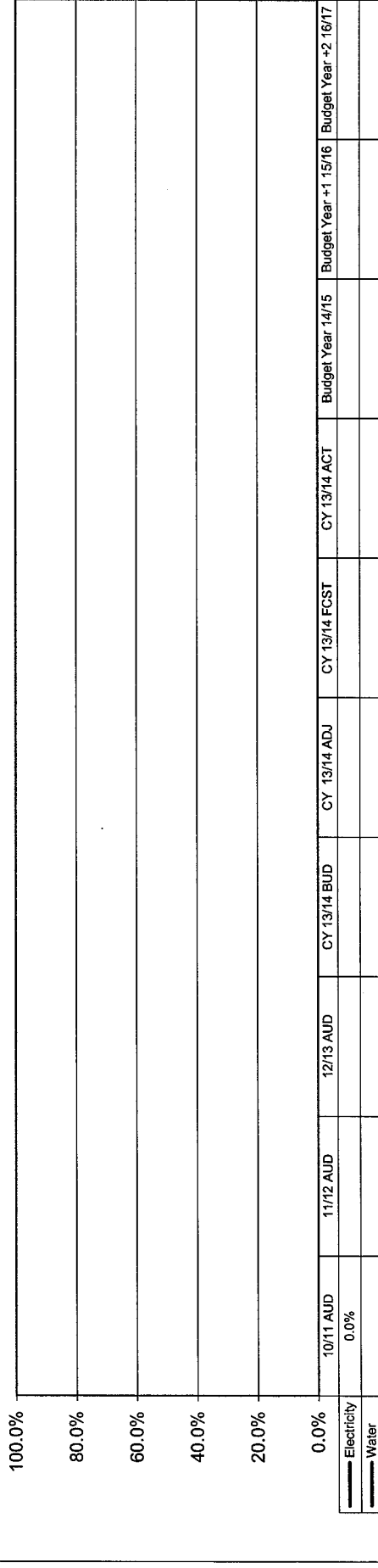
WDM has no borrowings  
Not applicable to WDM - not a service authority or local municipality



**Distribution losses**  
**Electricity**  
**Water**

**Not applicable to WDM - not a service authority or local municipality**

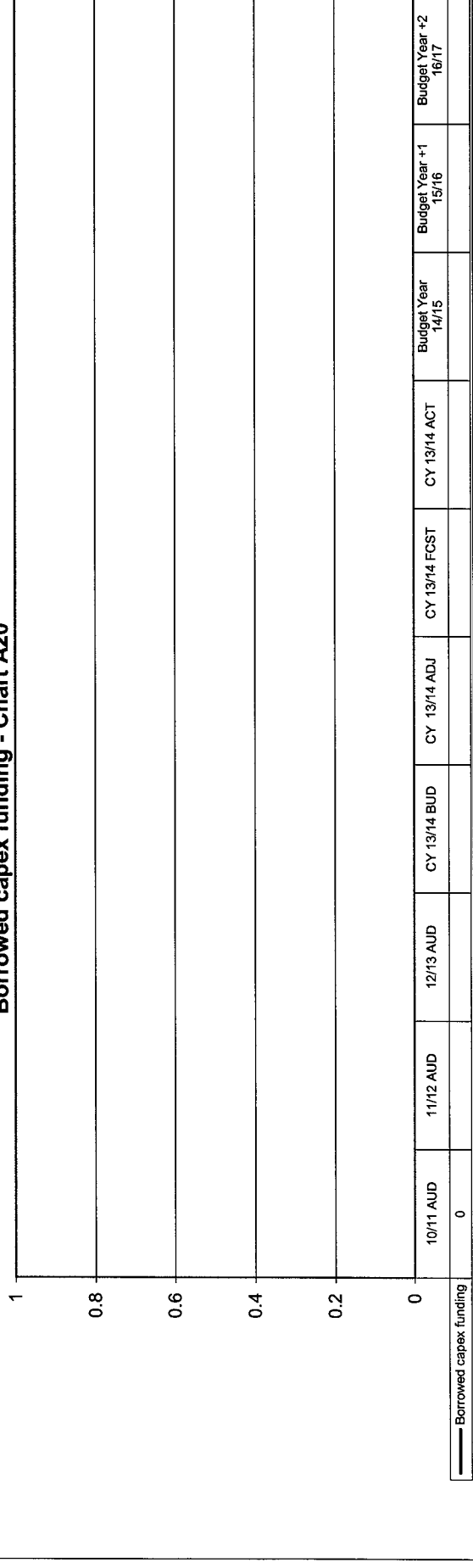
### Distribution losses - Chart A19



### Borrowed capex funding

**WDM has no borrowings**

## Borrowed capex funding - Chart A20



Expenditure analysis

Employee costs  
Cllr Remuneration  
Repairs & Maintenance  
Finance charges & Depreciation

|        |        |        |        |        |        |        |        |        |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 41 196 | 44 737 | 50 871 | 62 539 | 60 719 | 58 557 | 67 477 | 72 090 | 77 088 |
| 3 825  | 4 979  | 5 473  | 5 879  | 5 879  | 5 854  | 6 441  | 6 827  | 7 237  |
| 481    | 779    | 860    | 1 163  | 1 548  | 1 548  | 1 376  | 1 450  | 1 528  |
| 4 182  | 5 181  | 7 647  | 9 144  | 7 844  | 6 025  | 7 181  | 7 569  | 7 977  |

Expenditure analysis (of Total Revenue) - Chart A21

90000 000  
80000 000  
70000 000  
60000 000  
50000 000  
40000 000  
30000 000  
20000 000  
10000 000

|                                | 10/11 AUD | 11/12 AUD | 12/13 AUD | CY 13/14 BUD | CY 13/14 ADJ | CY 13/14 FCST | CY 13/14 ACT | Budget Year 14/15 | Budget Year +1 15/16 | Budget Year +2 16/17 |
|--------------------------------|-----------|-----------|-----------|--------------|--------------|---------------|--------------|-------------------|----------------------|----------------------|
| Employee costs                 | 41195 678 | 44736 968 | 50870 682 | 62539 297    | 60719 297    | 58556 602     |              | 67477 436         | 72090 104            | 77087 750            |
| Cllr Remuneration              | 3824 518  | 4978 982  | 5472 701  | 5879 223     | 5879 223     | 5854 240      |              | 6440 930          | 6827 387             | 7237 032             |
| Repairs & Maintenance          | 481 058   | 778 996   | 859 981   | 1162 763     | 1547 763     | 1547 766      |              | 1375 798          | 1450 090             | 1528 396             |
| Finance charges & Depreciation | 4181 612  | 5180 869  | 7646 991  | 9144 000     | 7844 000     | 6024 840      |              | 7181 000          | 7568 774             | 7977 487             |

# Annexure 20

## COUNCILLORS ALLOWANCES

| COUNCILLORS ALLOWANCES |                       |                     |              |              |                     |                                     |            |           |            | Annexure 20 |              |
|------------------------|-----------------------|---------------------|--------------|--------------|---------------------|-------------------------------------|------------|-----------|------------|-------------|--------------|
| Salary No              | DIRECTLY/<br>INDIRECT | Name                | Spent        | RATE         |                     | CFO's<br>Pension<br>Override<br>Amt | 15.00%     | 10.00%    |            | 6.00%       | Total        |
|                        |                       |                     |              | 25%          | Travel<br>allowance |                                     |            | Medical   | Housing    |             |              |
| EXECUTIVE MAYOR        |                       |                     |              |              |                     |                                     |            |           |            |             |              |
| 29102                  | D                     | MOGOTLANE NR        | 486 540.00   | 186 507.77   |                     |                                     | 72 981.00  | 0.00      | 20 868.00  | 22 120.08   | 768 148.85   |
| SPEAKER                |                       |                     |              |              |                     |                                     |            |           |            |             |              |
| 29105                  | D                     | MONAMA MAD          | 389 232.00   | 149 205.60   |                     |                                     | 58 384.80  | 0.00      | 20 868.00  | 22 120.08   | 618 942.48   |
| CHIEF WHIP             |                       |                     |              |              |                     |                                     |            |           |            |             |              |
| 29108                  | D                     | MORUMUDINS          | 364 905.00   | 139 881.52   |                     |                                     | 54 735.75  | 0.00      | 20 868.00  | 22 120.08   | 581 642.35   |
| 29104                  | D                     | MOLEKWA S M         | 326 965.48   | 138 234.52   |                     |                                     | 49 044.82  | 45 277.43 | 20 868.00  | 22 120.08   | 581 642.33   |
| 29131                  | D                     | BALOYI KJ           | 364 905.00   | 139 881.52   |                     |                                     | 54 735.75  | 0.00      | 20 868.00  | 22 120.08   | 581 642.35   |
| 29132                  | I                     | LAMOLA KS           | 357 692.76   | 0.00         |                     |                                     | 0.00       | 0.00      | 10 434.00  | 11 060.04   | 368 752.80   |
|                        |                       | FULL TIME CLLRS     | 2 290 240.24 | 753 710.91   |                     |                                     | 289 882.12 | 41 161.30 | 114 774.00 | 121 660.44  | 3 500 771.14 |
| MAYORAL COMMITTEE      |                       |                     |              |              |                     |                                     |            |           |            |             |              |
| 29100                  | D                     | MAHLANGA BS         | 200 698.28   | 76 934.27    |                     |                                     | 30 104.74  | 0.00      | 20 868.00  | 22 120.08   | 329 857.37   |
| 29101                  | D                     | MOELETSI RZ         | 181 611.92   | 76 105.27    |                     |                                     | 27 241.79  | 20 707.40 | 20 868.00  | 22 120.08   | 329 857.20   |
| 29103                  | D                     | MOGOTSI MMS         | 200 698.28   | 76 934.27    |                     |                                     | 30 104.74  | 0.00      | 20 868.00  | 22 120.08   | 329 857.37   |
| 29107                  | D                     | MOREMI ML           | 200 698.28   | 76 934.27    |                     |                                     | 30 104.74  | 0.00      | 20 868.00  | 22 120.08   | 329 857.37   |
|                        |                       | PART TIME MAYCO CLL | 783 706.76   | 306 908.08   |                     |                                     | 117 556.01 | 20 707.40 | 83 472.00  | 88 480.32   | 1 319 429.31 |
| COUNCILLORS            |                       |                     |              |              |                     |                                     |            |           |            |             |              |
| 29135                  | D                     | KEKANA TM           | 145 962.00   | 55 952.10    |                     |                                     | 21 894.30  | 0.00      | 20 868.00  | 22 120.08   | 245 928.48   |
| 29098                  | D                     | BASSON AF           | 167 856.30   | 55 952.10    |                     |                                     | 0.00       | 0.00      | 20 868.00  | 22 120.08   | 245 928.48   |
| 29099                  | D                     | MASALESA FM         | 145 962.00   | 55 952.10    |                     |                                     | 21 894.30  | 0.00      | 20 868.00  | 22 120.08   | 245 928.48   |
| 29106                  | D                     | MONOA RLR           | 145 962.00   | 55 952.10    |                     |                                     | 21 894.30  | 0.00      | 20 868.00  | 22 120.08   | 245 928.48   |
| 29109                  | D                     | LANGA MN            | 145 962.00   | 55 952.10    |                     |                                     | 21 894.30  | 0.00      | 20 868.00  | 22 120.08   | 245 928.48   |
| 29110                  | IMPAC                 | KGANYAGO CL         | 63 413.44    | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 63 413.44    |
| 29111                  | I                     | KOADI GB            | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29113                  | I                     | LEBELO LJ           | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29114                  | I                     | LEDWABA H           | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29115                  | I                     | MAHLAELA RL         | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29116                  | I                     | MANAMELA LS         | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29117                  | I                     | MANGANYI ME         | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29118                  | I                     | MOJELA NGM          | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29119                  | I                     | MONENE RN           | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29120                  | I                     | MOTLOHONENG DP      | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29121                  | I                     | NGWETJANA LN        | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29122                  | I                     | NYAMAH MP           | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29123                  | I                     | PHOKELA MD          | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29124                  | I                     | RADEBE RM           | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29125                  | I                     | RAMOGALE RA         | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29126                  | I                     | SCRUTON PA          | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29127                  | I                     | SELOKELA MJ         | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
| 29128                  | I                     | SEKHU MJ            | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29129                  | I                     | MOSEAMEDI MM        | 12 712.00    | S/A          |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 12 712.00    |
| 29130                  | I                     | SIKWANE CS          | 8 259.52     | 0.00         |                     |                                     | 0.00       | 0.00      | 0.00       | 0.00        | 8 259.52     |
|                        |                       | OTHER PART TIME CLL | 1 012 120.94 | 279 760.50   |                     |                                     | 87 577.20  | 0.00      | 104 340.00 | 110 600.40  | 1 490 059.04 |
|                        |                       | ALL CLLRS PART TIME | 1 795 827.70 | 586 668.58   |                     |                                     | 205 133.21 | 20 707.40 | 187 812.00 | 199 080.72  | 2 809 488.35 |
|                        |                       | TOTAL OF ALL CLLRS  | 4 086 067.94 | 1 340 379.49 |                     |                                     | 495 015.34 | 61 868.70 | 302 586.00 | 320 741.16  | 6 310 259.50 |

14/15  
PACKAGE  
EXCL CELL

746 028.77

596 822.40

559 522.27

559 522.25

559 522.27

357 692.76

307 737.29

307 737.12

307 737.29

307 737.29

223 808.40

223 808.40

223 808.40

223 808.40

63 413.44

8 259.52

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## **Caseware Schedule A version 2.5 errors**

**(these errors also occurred on version 2.5 and was not fixed)**

A3A – Vote 1 – Expenditure by Vote – Budget Year +2 = Formula same as Budget Year +1 (cell K174)

A3A – Vote 6 – Expenditure by Vote – Current Year (12/13) Original & Adjustment Budget & Forecast columns incorrect = amount is more than working TB. Original Budget is pulling through Adjusted Budget column's correct amount, Adjusted Budget is pulling through Forecast columns correct amount and Forecast is pulling through Budget Year (13/14)'s amount. Thus, formula carried forward incorrectly between those 3 lines, but Budget Year +1 and +2 is correct again. (cells F229, G229 & H229)

SA3 – current portion of non-current provisions (row 45 – 50) is also pulled through to current portion of long-term liabilities borrowing, which is a misstatement, because it makes it look on the balance sheet if we have borrowing, which we don't. In version 2.4 this amount was carried forward to provisions on A6 under current liabilities, but now according to version 2.5 & 2.6 the current portion is carried forward to borrowings on A6 under current liabilities. So in 2.4 it was mapped directly to A6 current liabilities provisions, but now it's mapped to SA3 current liabilities borrowings, which then pulls through to A6 current liability borrowings, which is incorrect, because, yes, it is a current portion, but not of borrowings, of provisions, and since there is no current portion of provisions line item on A6, it should be included in the provisions line item on A6.

SA22 – Schedule SA22 still pulls through officials' salaries to salaries of municipal entities and not that of the municipality, this was the case in previous versions as well, so maybe I'm mapping it wrong, but I did not see a mapping option for entities or officials.

SA31 is for entities, but it is pulling through amounts even though we don't have entities, nor anything mapped to entities, I think it might be the same issue as SA22 where salaries of the municipality is pulling through to the municipal entity.