

2013-14



Annual Report

Waterberg District Municipality



Abstract

The Annual Performance Report indicates that the Integrated Development Plan was implemented through the Service Delivery and Budget Implementation Plan. On its own it covers the predetermined objectives part of auditing. However it does not fully cover all the Key Performance Indicators but Component K will cover 214 KPIs. The Annual Performance Report is prepared in terms of section 46 of the Municipal System Act 32 of 2000. The CAPEX for the year under review is 61, 48% which is 8.52% short of the target of 70%. Of the 86 projects in the IDP inclusive of roll over projects, 59 were completed. There is still a high roll over of IDP projects.

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1. Chapter 1 –Executive Mayor Foreword and Executive Summary

1.1. Component A – Executive Mayor's Foreword

(a) Vision

"We are the energy hub and eco-tourism destination in Southern Africa"

(b) Key Policy Developments

"No political democracy can survive and flourish if the mass of our people remain in poverty, without land, without tangible prospects for a better life. Attacking poverty and deprivation must therefore be the first priority of a democratic government" RDP Document 1994.

The Integrated Development Plan (**IDP**) of Waterberg District Municipality was highly rated by the Office of the MEC: Corporate Governance, Housing and Traditional Affairs for the year under review. A credible IDP is linked to the Service Delivery and Budget Implementation Plan (SDBIP), Municipal Turnaround Strategy, Provincial Growth and Development Plan, Outcome 9 and, National Development Plan

(c) Key Service Delivery Improvements

The core business of the Waterberg District Municipality is disaster management and fire-fighting services in the whole district area. Waterberg District Municipality was able to achieve a qualified opinion in 2012/13 FY and the unqualified on the year under review. The district-wide Performance Management System was spearheaded since 2009 to date with intention to support the local municipalities on the following areas:

- Alignment between the IDP and the SDBIP.
- Ensuring that 90% of the performance information is done internally.
- District Monitoring and Evaluation Forum
- Consistent assessment of the Senior Managers.
- Audit Committee reporting to Council on performance information.

Challenges

- Need to apply the concept of organizational development more firmly.
- A high rate of roll over of IDP project is still persistent.
- Cascading of Performance Management Systems to the non- Section 57 Managers.
- Struggling to implement forward planning.
- Inability to reward team performance

(d)Public Participation

The Integrated Development Plan Representative Forum is a tool for the observations on the progress made relating to the Key Performance Indicators (KPIs) and was also used to give feedback on the implementation of the IDP through the SDBIP. In the 4 district-wide forum meetings, performance of on 25 Key Performance Indicators across the 6 Key Performance Areas was reported with the emphasis on the Capital Expenditure trends, Municipal Infrastructure Grant in particular.

(e)Future Actions

The district is engaging labour through the Local Labour Forum with a view of ensuring that eventually the performance management system is cascaded to the lower levels, looking on the grounds of the financial health of the municipality. The municipality intends to improve its co-ordination and supporting role to its six local municipalities on matters of performance by vigorously implementing forward planning in order to ensure that CAPEX is above 55% in all our institutions.

The review of the PMS framework has also prepared the way to develop an Integrated Reward Policy which will accommodate the cascading of the PMS. COGTA is also willing to assist WDM to entrench the performance culture which is so needed in the municipalities.

(f)Agreements / Partnerships

The municipality is in the process of negotiation with the municipalities that had successfully cascaded PMS with a view of forging a partnership which will see to the establishment of a regional solid waste successful implementation of a performance management system.

(g) Conclusion

Waterberg District Municipality is determined to cascade its Performance Management System in order to regain the clean audit outcome.. For financial year 2013/14 four municipalities in the district had achieved unqualified audit opinion with the exception of Thabazimbi which achieved a disclaimer and Modimolle with an adverse audit opinion. All municipalities in the district had made commitment to improve on their current status as part of COGTA campaign to achieve clean audit.

The success of Waterberg District Municipality can only be proclaimed as such when all local municipalities are able to improve their performance which will lead to positive audit outcomes. As the municipality, we have the commitment, to work with local municipalities but they should be prepared to walk the talk with us.

NR Mogotlane**Executive Mayor**

1.2. Component B- Executive summary – Municipal Manager’s Overview

Waterberg District Municipality (WDM) is determined to take performance to another level of excellence. The desire to achieve a clean audit from the current unqualified is the constant challenge and motivation which is experienced by every employee in the municipality.

The ability to have the Integrated Development Plan (IDP) for the past six years which is credible and its alignment with the Service Delivery Budget and Implementation Plan (SDBIP) motivate the institution to achieve the clean audit again.

In the 2012/13 FY, only 3 Senior Managers were able to receive their performance bonuses. For the year under review the performance of senior managers including the newly appointed was assessed. The most critical challenge for WDM is to reduce the high rate of the roll over projects. This need innovative ways of dealing challenges (forward planning). The Budget and Treasury Office has indicated excellence performance. Office of the Executive Mayor was outstanding in implementing its projects in the year under review. Despite these, the CAPEX of 61, 48% with the variance of 38, 53% is painfully reminding us that the implementation of the projects or forward planning is still major challenge despite slight improvement 3, 48% from the previous financial year

The establishment of the Municipal Public Accounts Committee (MPAC) and the functioning of the Audit Committee have assisted the municipality to strengthen its oversight role. The District is co-sharing the Audit Committee with the Modimolle and Bela-Bela Municipalities.

Having regard to the importance of community involvement in the implementation of the PMS, the organisation will continue to afford the community its role in ensuring that as the organisation we promote principles of public accountability and good governance. The cascading of the PMS and recorded improvement will improve the image of the municipality in the eyes of the different stakeholders. Most importantly, the municipality will continue to put premium value on public participation. The views of the stakeholders are and will always be important

The filling of the remaining vacant posts for senior managers will strengthen our call to improve the quality of lives of many people in our communities. Their experiences and skills will be demanded now and then. In our attempts to professionalise local government, it is expected of all employees to live up to the values, vision and mission of the municipality. It is our intention to recognise and reward performance management as a critical element in a modern municipality.

M.S Mabotja

Municipal Manager

1.3. Municipal Function, Population and Environment Overview

Waterberg District Municipality is a Category C municipality and it derives its powers and functions from chapter 7 of the Constitution and the Municipal Structures Act. In terms of its IDP, it performs the following functions: Air pollution, Firefighting services, Disaster Management, Municipal Abattoir, Municipal Health Services, Local Economic Development, Municipal Planning and Municipal Roads. It is critical for the organogram to be aligned to the IDP in order to allocate resources that can enable it to perform its legislative mandate.

1.3.1 Demographics

According to the Census 2011, the population growth rate was 1, 2% over a 10 year period.

	Male	Female	Total
Thabazimbi	42 773	29 072	71 845
Lephalale	56 704	48 259	104 964
Mookgophong	15 748	14 760	30 509
Modimolle	30 614	29 760	60 373
Bela-Bela	28 799	27 603	56 401
Mogalakwena	137 512	158 285	295 796
Waterberg	312 150	307 739	619 889

Figure 1. Demographics: Census 2011

The district area is both a hot and semi-arid in nature. The rain falls mainly in January and December. There are a number of places of which its biodiversity is a source of tourism attraction. There are Municipalities which had been proclaimed by the Department of Environmental Affairs to be contributing to pollution within the as a result of mining activities which had raised some environmental concerns. The District Municipality has a mandate to deal with air quality issues. Such municipalities are as follows:

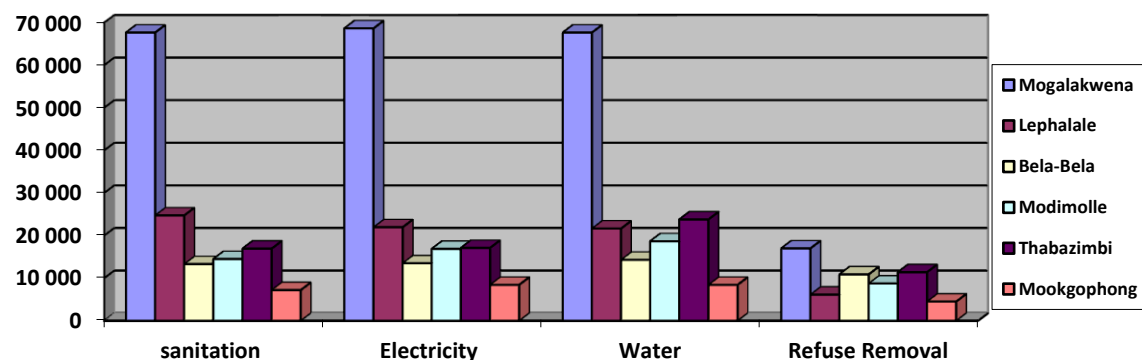
- Mogalakwena,
- Thabazimbi
- and Lephalale

1.3.2. Service Delivery Overview.

The service delivery of the municipality is mainly confined to the disaster management and firefighting services. Unlike the other district municipalities in the province, it is not a water services authority. The local municipalities are responsible for providing basic services. The provision of basic services to households can be summarized as follows:

Municipality	Sanitation	Electricity	Water	Refuse Removal
Bela-Bela	13 290	13 490	14 290	10 883
Lephalale	24 725	21 950	21 644	6 126
Modimolle	14 480	16 874	18 654	8 743
Mogalakwena	67 639	68 636	67 639	16 977
Mookgophong	7 205	8 422	8 422	4 499
Thabazimbi	16 925	17 0916	23 776	11 393
Waterberg	75,5%	70,5%	94,4%	47,7%

Figure 2. Basic Services



1.3.3 Backlogs

Municipality	Sanitation	Electricity	Water	Refuse Removal
Bela Bela	18,6%	31,1 %	4,1%	23,8%
Lephalale	24,7%	23,6%	18,9%	74,2%
Modimolle	4,5%	36,7%	4,5%	44,8%
Mogalakwena	60%	0,9%	3,6 %	77,5%
Mookgophong	19,2%	30,8%	0,8%	41,4%
Thabazimbi	20%	54,2%	2,2%	52,3%
Waterberg	4,0	23.4	5,7	7,1%

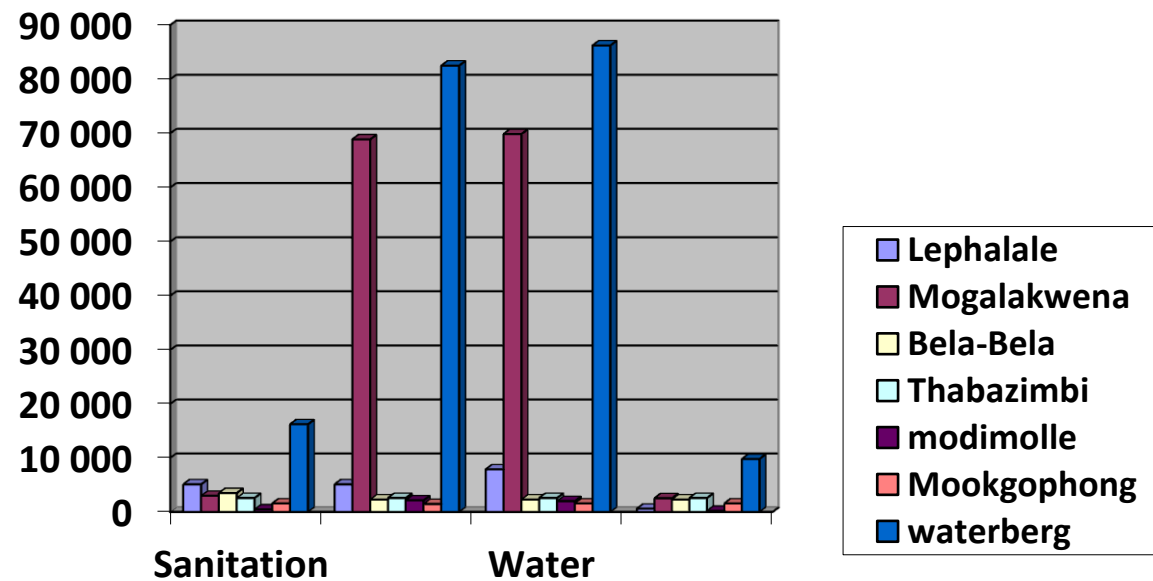
Stats-SA: census 2011

The highest backlogs are recorded in Refuse Removal mainly because there are 198 villages in both Lephalale and Mogalakwena local municipalities.

1.3.4 Free Basic Services

Municipality	Sanitation	Electricity	Water	Refuse Removal
Bela-Bela	3 500	2 304	2 304	2 304
Lephalale	5 119	5 114	7 898	600
Modimolle	477	2 143	2 000	212
Mogalakwena	2 992	68 915	69 892	2 538
Mookgophong	1 579	1 472	1 579	1 579
Thabazimbi	2 579	2 579	2 579	2 579
Waterberg	16 246	82 527	86 252	9 812

Figure 3. Free Basic Services



1.3.3 Financial Health Overview

WDM is grant dependent which makes it difficult to generate its own revenue. Its management of financial resources is showcased by its clean audit outcome. The internal control systems are used diligently and financial policies are strictly followed.

Details	Original budget	Adjustments budget	Actual
Income :			
Grants	R 99 420 000	R 102 311 372	R 101 326 205
Investment Revenue	R 6 020 000	R 6 020 000	R 6 116 954
Other	R 140 527	R 140 527	R 2 066 617
Abattoir	R 729 000	R 1 368 000	R 1 670 715
Subtotal	R 106 309 527	R 109 839 899	R 111 180 491
Less Expenditure :			
Employee Cost	R 62 539 298	R 60 719 296	R 58 604 184
Remuneration of Councillors	R 5 879 223	R 5 879 222	R 5 991 826
Depreciation and asset impairment	R 9 144 000	R 7 844 000	R 6 004 978
Transfers & Grants (project expenditure)	R 15 821 000	R 33 277 620	R 23 345 463
Other expenditure	R 34 957 418	R 37 062 550	R 32 303 453
Subtotal	R 128 340 939	R 144 782 688	R 126 249 904
Surplus / (Deficit) for the year	(R 22 031 412)	(R 34 942 789)	(R 15 069 413)

Operating ratios		
Details		%
Actual Remuneration (Employee & Cllr) as a % of total operating expenditure	R 58 604 184	51
Actual Repairs and maintenance as a % of Property, Plant & Equipment	R 1 468 500	2
Actual Current ratio: Current Assets vs Current Liabilities		8

Figure 4. Operating ratios

The municipality has to devise ways and means of bringing the salaries and wages budget to the acceptable standard of 32 % failing which the core mandate of service delivery will be compromised seriously

1.3.4 Organizational Development (OD) Overview

The Human Resources Management part of organizational development is beginning to grow in the municipal environment. A project on OD was initiated and its impact will be experienced in the next financial year. As a result OD in its wide scope is still new and municipalities are beginning to appreciate its importance. As

mentioned earlier, the PMS was not cascaded, a few People with Disabilities are appointed, and accessibility of the building, diversity management and important topics such as emotional intelligence, talent management and organizational culture still need some attention.

In general the municipality through its Human Resources Division is giving attention to issue of skills development through its Workplace Skills whilst the Strategic Division is dealing with performance management issues. As a result the Senior Managers' performance reviews were conducted throughout the year.

1.3.5 Auditor General Report

For the past financial year, WDM was able to achieve a clean audit even ahead of the target year of 2014. This rare success was occasioned by systems and internal controls do not only exist in name only but are also followed. Management also work as a team and issues of audit queries are addressed throughout the year and enjoy the support of the political leadership and it is also a permanent item on the agenda of the Chief Financial Officers' FO Forum and the Municipal Managers' Forum.

1.3.6 Statutory Annual Report Process

No	Activity	Time frame
1	Consideration of the next financial year's Budget and IDP Process Plan except for the legislative content, the process plan should confirm in- year reporting formats to ensure that reporting and monitoring feeds seamlessly into Annual Report process at the end of the Budget/IDP implementation period	July
2	Implementation and monitoring of approved Budget and IDP commences(in- year financial reporting)	
3	Finalise 4 th Quarter Report for previous financial year	
4	Submit draft Annual Report to Internal Audit and Auditor-General	
5	Audit/Performance Committee considers Draft Annual Report of Municipality	August
6	Mayor tables the unaudited Annual Report	
7	Municipality submits draft Annual Report including consolidated Annual Financial Statements and Performance Report to Auditor General	
8	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase	November
9	Auditor General assesses draft Annual Report including consolidated Annual Statements and Performance data	
10	Municipalities receive and start to address the Auditor General's Comments	
11	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor General's Report	
12	Audited Annual Report is made public and representations are invited	
13	Oversight Committee/ Municipal Public Accounts Committee assesses Annual Report	March
14	Council adopts Oversight Report	
15	Oversight Report is made public	
16	Oversight Report is submitted to Provincial Departments	January
17	Commence of draft Budget/IDP finalization for next financial year: Annual Report and Oversight Report to be used as input	

2. Chapter 2

INTRODUCTION TO GOVERNANCE

Waterberg District Municipality is a category C municipality and has an Executive Mayoral System. The Council comprises of 35 councillors of which composed of directly and indirectly representatives and 3 traditional leaders. The majority of the councillors are from the ANC with DA and FF-PLUS and COPE as opposition parties.

Throughout the year, the Municipal Manager as the head administration played his role in terms of section 55 of the Municipal Systems Act. Amongst many of his roles, the Municipal Manager was able to advise the political structures and political office bearers of the municipality and also carried out the decisions of the political structures and the political office bearers of the municipality. It is the responsibility of the Municipal Manager to advise council to take decisions which in line with legislation and policies of the municipality.

The IDP review was used as main public participation tool which was used to allow the communities to participate in the affairs of the municipality. The IDP Representative Forums were convened by the Office of the Municipal Manager but chaired by the Executive Mayor. The Ordinary Council meetings and the Portfolio were organized throughout the year and were chaired by the Mayoral Committee Members and eventually reported to the Mayoral Committee and the Council.

During the year under review, the Municipal Manager had also convened the Municipal Managers Forum which is attended by the local municipality municipal managers and the senior managers of the 12 sector departments within the district. As a technical committee it prepared reports which ultimately find their way in the District Intergovernmental Relations Forum. This forum also served as preparation of the Provincial IGR Forum where Executive Mayors reported and EXCO Lekgotla Decisions are discussed and implemented. Many of the issues which are discussed in the Premier Mayors owe their existence to the Min-Mec Meetings. .

The implementation of the Performance Management System also serves as tool which is used to hold the Senior Managers accountable for their performances. The Municipal Manager himself assessed his Senior Managers and was himself assessed by the Executive Mayor. The IDP Representative Forum was used to report the performance of the council to the community, Over and above all these, the Executive Mayor had also convened izimbizos to report back to the community on all matters of service delivery. To improve on the effectiveness of the process, after every imbizo, the Office of Executive Mayor drafted a follow up programme on all the issues that were raised.

2.1 Component A-Political and Administrative Governance

2.1.1 POLITICAL GOVERNANCE

Section 52 (a) of the Municipal Finance Management Act provides that the Mayor must provide general political guidance over the fiscal and financial affairs of the Municipality. The Mayoral Committee is also established in terms of Section 79 of the Municipal Structures Act. Section 80 committees namely Budget and Treasury Office, Transformation and Administration, Infrastructure Development, Planning and Economic Development, Special Projects and Community Committees are chaired by the Mayoral Committee members.

Municipal Public Accounts Committee comprising of 10 members was established to play an oversight role and work closely with the Performance Audit Committee and the Audit Committee.

2.1.2 COUNCIL

Council is the legislative arm of the Municipality and highest decision making body over issues such as approval of the Budget and the IDP. These are functions that cannot be delegated to any Committees of the Council.



2.1.3 POLITICAL MANAGEMENT TEAM



Executive Mayor
Cllr NR Mogotlane



Speaker
Cllr MAD Monama



Chief whip
NS Morumudi

2.1.4 Mayoral Committee & Section 80 Committees

At least 5 meetings convened by the Portfolio Committees were able to process items for the Mayoral Committee and Council at least on a quarterly basis.

Chairpersons	Portfolio Committees	Members
MMC SM Molekwa	Planning and Economic Development	Cllrs MM Moseamedi, ME Manganyi, T.M Kekana and Kgoshigadi M.A Shongoane
MMC BS Mhlanga	Social Development	Cllrs DP Motlouneng, MJ Selokela, FM Masalesa, MJ Sekhu and Kgoshigadi RR Taueatsoala
MMC MMA Mogotsi	Special Projects	Cllrs NM Langa, RLR Monoa, MD Phokela and Kgoshi L.V Kekana
MMC KS Lamola	Infrastructure	Cllrs RN Monene, NG Mojela, AF Basson and AR Ngoetjana
MMC KJ Baloyi	Budget and Treasury	Cllrs MH Ledwaba, LJ Lebelo, PA Scruton and AR Ramogale
MMC ML Moremi	Transformation and Administration	Cllrs LC Kganyago, S.C Sikwane and L.S Manamela
MMC RZ Moeletsi	Community Services	Cllrs MP Nyamah, RL Mahlaela, GB Koadi and RM Radebe

2.1.5. Section 79

Municipal Public Accounts Committee (MPAC)

MPAC comprising of 10 members was established in 2011 to play an overall oversight role and work closely with the Audit Committee and Performance Audit Committee. To formalize the role, Council had approved the terms of reference which are meant to guide the MPAC as to how it must do its business within the ambit of the law. The district-wide programme was developed to assist the local municipalities to perform their functions effectively within the correct timeframe. The committee met thrice to deal with the business of the Annual Report.

Number	Position	Names	Political Party
1	Chairperson	Cllr LC Kganyago	African National Congress
2	Member	Cllr AF Basson	Democratic Alliance
3	Member	Cllr DP Motlohoneng	Congress of the People
4	Member	Cllr AR Ramogale	African National Congress
5	Member	Cllr MH Ledwaba	African National Congress
6	Member	Cllr NG Mojela	African National Congress
7	Member	Cllr MJ Selokela	African National Congress
8	Member	Cllr LJ Lebelo	African National Congress
9	Member	Cllr RLR Monoa	African National Congress
10	Member	Cllr R.N. Monene	African National Congress

2.1.6 POLITICAL DECISION MAKING

Council had met 11 times during the financial year under review and 7 special council meetings and 4 ordinary council meetings were convened. A total number of 78 Council resolutions were taken of which 66 were implemented successfully. It is normal procedure for Portfolio Committee meetings to be convened before Council and some special Council of the decisions was on the tabling of the IDP/Budget/SDBIP and the Adjustments budget.

Mayoral Committee	Ordinary Council	Special Committee	Special Council Meeting
August 2013	August 2013		July 2013
November 2013	December 2013		January 2014 (2)
March 2014	March 2014		February 2014, March 2014
April 2014	May 2014		April 2014 and June 2014

Source: Council Register 2013/14

2.2 ADMINISTRATIVE GOVERNANCE

In terms of section 54A of the Municipal Systems Amendment Act, the Municipal Manager is appointed as the Accounting Officer. Apart from being head of administration, he is also important link with the political office bearer.



L.Sole

Acting Municipal Manager:

The Office of Municipal Manager comprises of 2 divisions namely Strategic Planning and Support and Internal Audit.



Nadine Laubscher

Chief Financial Officer:

Budget and Treasury Office comprises of 3 divisions namely Supply Chain Management, Revenue Management, Reporting and Expenditure Management Division



RN Makgata

Manager: Infrastructure Development .

The department comprises of 2 Divisions namely: Capital Programme & Road Maintenance



L.Sole

Manager: Planning & Economic Development:

The department comprises of 2 divisions namely Municipal Planning, Local Economic Development and Abattoir.



Sethole M.

Acting Manager: Social Development and Community Development :

The department comprises of 3 divisions namely Municipal Health and Environmental Management, Disaster Management and Fire-fighting.



P Makondo

Manager Executive Support:

The department comprises of 2 Divisions namely Intergovernmental Relations and Protocol, Public Participation and Council Committees.



PF Nogilana-Raphela

Manager: Corporate Support & Shared Services:

The Department comprises of 3 divisions namely Human Resources Management, Information and Communication Technology and Administration and Legal.

2.2 Component B-inter-Governmental Relations (IGR)

2.2.1 DISTRICT INTERGOVERNMENTAL RELATIONS FORUM

Waterberg District Municipality is the coordinator of the Intergovernmental Relations in the district. An IGR framework was adopted in 2007 -which framework was used to give effect to the objects of the Intergovernmental Relations Framework Act. The review of the framework is long overdue. The Technical Committee of Senior Managers of Sector Departments and Municipal Managers meet at least once a quarter and prepare reports which must be submitted to the Premier – Mayors Forum. Attendance was a serious challenge at the beginning but improved towards the end of the financial year. An attendance audit was conducted in order to analyze the attendance of the sector departments in all the Municipal Managers Forum and District Mayors Forum meetings.

2.2.2 PROVINCIAL INTERGIVERMENTAL RELATIONS FORUM

The Province has created the Premier Mayors Forum which meets at least twice year. All 32 Mayors and the Municipal Managers and the Senior Managers meet and discuss issues of governance. The District Mayors and the Municipal Managers are the ones who attended the abovementioned forum. The Executive Mayor presents the technical report of the district before this forum.

2.2.3 NATIONAL INTERGOVERNMENTAL STRUCTURE

South Africa is a unitary state that is characterized by 3 spheres of government as enshrined in the Constitution of the Republic. All spheres are expected to cooperate with one another in the spirit of cooperative governance. These structures are helpful in that information and programmes are shared and alignment becomes the outcome of such efforts. All important decisions of the national intergovernmental forum should find expression in the lower IGR structures.

In general the Senior Managers at the district level need to appreciate the importance of IGR by attending themselves. There is a trend of sending junior officials to IGR activities of which undermines the main thrust of such forums. The sector departments are expected to present reports to the Forum- which will show some of the IDP projects they are implementing, in relations to progress made.

2.3 Component C-Public Accountability and Participation

In terms of section 15 of the Municipal Structures Act requires a municipality must organize its administration to facilitate and promote a culture of accountability among its staff. Democratic governance entails reporting to the community and other stakeholders as to how the deployed resources have been used to deliver services.

2.3.1 PUBLIC MEETINGS

Nature and purpose of a meeting	Date of event/meeting	Number of participating Municipal Councillors	Number of Community members attending	Number of participating Municipal Administrators	Dates and manner of feedback given to Community
1 st IDP Representative Forum : Adoption of Framework	26 August 2013	18	14	28	26 August 2013- Verbal
Establishment of a School Library	24 September 2013	16	240	20	21 February 2014 – mayoral Imbizo
2 nd IDP Representative Forum: Analysis Phase	12 November 2013	27	29	23	12 November 2013- Verbal
Executive Mayors Imbizo & Batho Pele Day	17 – 18 October 2013	36	550	18	29 May 2014- State of the District Address
3 rd IDP Representative Forum: Budget & IDP	19 March 2014	11	22	17	19 March 2014- Verbal
Executive Mayors Imbizo	21 February 2014	36	500	15	29 May 2014- State of the District Address
4 th IDP Representative Forum	23 May 2014	20	19	18	23 May 2014- Verbal
District Moral Regeneration Movement	20 June 2014	36	300	15	-

2.3.2 IDP PARTICIPATION AND ALIGNMENT

IDP Participation and Alignment criteria	Yes / No
Does the municipality have impact outcome, input and output indicators?	Yes
Does the IDP have priorities objectives, KPIs and development strategies ?	Yes
Does the IDP have multi- year targets	Yes
Are the above aligned and can they calculate into a score?	Yes
Does the budget align directly to the KPIs in the strategic plan?	Yes
Do the IDP KPIs align to those of Section 57 Managers	Yes
Do the IDP KPIs lead to functional area KPIs as per SDBIP	Yes
Do the IDP KPIS align with the Provincial KPIs on the 12 outcomes	Yes
Were the indicators communicated to the public?	Yes
Were the fourth quarter aligned submitted within stipulated time frames?	Yes

2.4 Component D- corporative Governance Overview

2.4.1 RISK MANAGEMENT

The Accounting Officer must ensure that the municipality has and maintains effective, efficient and transparent system of financial, risk management and internal control. Risk Management system is a valuable tool which increases an institution's prospects of success through minimizing negative outcomes and optimizing opportunities.

The municipality has reviewed its risk management policy in 2013 and the Audit Committee uses a risk based approach. A risk register entails a list of risks which senior managers should address. A risk management committee comprising of senior managers, divisional managers and an external chairperson is in place and has met consistently met throughout the year.

Risk	Activity	Rating
1	Lack of integrated IT Systems	High
2	Loss of assets	High
3	Fraud and corruption	High
4	Appointment of incompetent officials	High
5	Poor capital spending	High

2.4.2 ANTI-CORRUPTION AND FRAUD

Anti-corruption and fraud strategy was developed, reviewed in 2013 and is being implemented. The Service provider Deloitte & Touché contract was terminated at the end of March 2013, running an anti-fraud hotline on behalf of the municipality. The vetting of SCM Officials goes a long way in reducing deviations which consequently helps the municipality to avoid irregular and unauthorized expenditures. No councilor is allowed to sit in the bid committees as prohibited by the Municipal Finance Management Act.

2.4.3 SUPPLY CHAIN MANAGEMENT

The Supply Chain Management Policy has been reviewed and is therefore in line with the MFMA Regulations. The Budget and Treasury Office is ensuring that the abovementioned be implemented without fear or favor. The 3 bid system is in place and the officials who sit in the committees have a fairly good understanding of the SCM processes and regulations. To reduce the possibility of fraud, SCM officials or members who sit in the tender committees have been vetted. The effective use of declaration of interest forms and regular reporting to Council on SCM Deviations is a necessary deterrent.

There are workshops conducted to ensure that officials involved on the Supply Chain matters are abreast with the new trends, developments and legislative environment guiding the Supply Chain Management Systems.

2.4.4 BY-LAWS

The procedure to develop a by-law is explicit in the Orders of Council document. The Corporate Services is best placed to lead a public participation process on the development of the by-laws. For the year under review no new by-law neither was developed nor was an old by-law reviewed. The delay of promulgation rests with COGHSTA and makes it difficult to enforce certain decisions- which decisions will lack legal force. Municipal Systems empowers municipal councils to pass and implement by-laws in order to improve their service of the communities within their areas of jurisdiction.

Newly developed	Revised	Public Participation conducted prior to the development of by laws (Yes or No)	Dates of Public Participation	By-laws Gazetted Yes or No	Date of Publication
None	None	None	None	None	None

2.4.5 MUNICIPAL WEBSITE

The Information and Communication Technology is responsible for hosting the website with the assistance of SITA. In terms of the Municipal Systems Act a number of important documents must be put on the website to ensure that the community and other stake-holders access such information. It is updated on a regular basis.

Documents published on the municipal website	Yes or No	Date of publication
Current annual and adjustments budget and all budget related documents	Yes	Current annual April 2013 Adjustment Budget March 2013
All current budget related policies	Yes	June 2013
2012/13 Annual Report	Yes	May 2014
The 2012/13 Annual Report published or to be published	Yes	Comments February 2014 Final may 2014
All current performance agreements in terms of section 57(1) (b) and resultant scorecards	Yes	2013/14 July 2014 2013/14 July 2014
All service delivery agreements of 2012/13	Yes	July 2013
All long term borrowing contracts	No	N/A
All quarterly reports tabled to Council All supply chain management contracts above a certain value	Yes	April 2014, March 2014 & June 2014
Public Private Partnerships	No	N/A
Information statement listing all the assets over a prescribed value that have been disposed	No	N/A
Contracts to which subsection of 33 applies	No	N/A

2.4.6 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

Waterberg District Municipality does not have a public satisfaction survey mechanism which can be used to assess the attitude or perceptions of the community on the services it renders. This lack of mechanism makes it to be reactive and to rely too much on the Presidential and Premier hotlines. The IGR and Protocol Unit Division with the assistance of Strategic Support and Planning Unit is responsible for such matters.

Satisfaction Surveys undertaken in 2012/13 and 2013/14

Subject matter of survey	Survey method	Survey date	Number of people included in survey	Survey result indicating satisfaction or better %
Overall satisfaction with				
(a) Municipality	None	NA	NA	NA

3. Chapter 3-Basic Services Delivery (Performance Report)

3.1 Component A-Basic Service

3.1.1 Water Provision

Waterberg District Municipality unlike the other district municipalities in the Province does not render any basic services. As a result of its lack of powers and function on these services, the role of the district municipality has been reduced to coordination of such services as water, electricity, sanitation and free basic services. Sporadically it is also assisting few local municipalities in implementing basic services projects when finances permit.

Water Service Delivery Levels				
Description	Households			
	2011/12	2012/13	2013/14	
	Actual No.	Actual No.	Actual No.	
<u>Water: (above min level)</u>				
Piped water inside dwelling				
Piped water inside yard (but not in dwelling)				
Using public tap (stand pipes)	-	-	-	-
Other water supply (within 200m)				
<i>Minimum Service Level and Above sub-total</i>				
<i>Minimum Service Level and Above Percentage</i>	-	-	-	-
<u>Water: (below min level)</u>				
Using public tap (more than 200m from dwelling)				
Other water supply (more than 200m from dwelling)				
No water supply				
<i>Below Minimum Service Level sub-total</i>	-	-	-	-
<i>Below Minimum Service Level Percentage</i>	-	-	-	-

Total number of households*				
* - To include informal settlements				

Households - Water Service Delivery Levels below the minimum					
Households					
Description	2011/12	2012//13	2013/14		
	Actual No.	Actual No.	Original Budget No.	Adjusted Budget No.	Actual No.
Formal Settlements					
Total households					
Households below minimum service level	-	-	-	-	-
Proportion of households below minimum service level					
Informal Settlements					
Total households					
Households ts below minimum service level	-	-	--	-	-
Proportion of households ts below minimum service level					

Use table below to populate graph

Access To Water

Access to Water			
	Proportion of households with access to water points*	Proportion of households with access to piped water	Proportion of households receiving 6 kl Free Basic Water#
2011/12	-	-	--
2012/13	-	-	-
2013/14	-	-	-

Water Service Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)	-	-	-	-	-	-
Service Objective xxx							
Households without minimum water supply	Additional Households provided with minimum water supply during the year (Number of households (HHs) without supply at year end)	-	-	-	-	-	-

Improve reliability of water supply	Reduce the number of interruptions (Ints) in supply of one hour or more compared to the baseline of 2010/11(xxx interruptions of one hour or more during the yr)	-	-	-	-	-	-
Improve water conservation	Reduce unaccountable water levels compared to the baseline of 2010/11 (xxx kilolitres (KLs) unaccounted for during the yr)	-	-	-	-	-	-

Employees: Water Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	--	-	-
4 - 6	-	--	-	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	--	-	-	--
16 - 18	-	-	-	-	-

19 - 20	-	-	-	-	-
Total	-	-	-	-	-
Financial Performance 2013/14: Water Services					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-	-
Net expenditure to be consistent with summary table in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14 Water Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-
Project A	-	-	-	-	-
Project B	-	-	-	--	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.1.2 WASTE WATER (SANITATION) PROVISION

Sanitation Service Delivery Levels					
*Households					
Description	2010/11	2011/12	2012/13	2013/14	
	Outcome	Outcome	Outcome	Target	Actual
	No.	No.	No.	No.	No.
<u>Sanitation/sewerage:</u> (above minimum level)					
Flush toilet (connected to sewerage)	-	-	-	-	-
Flush toilet (with septic tank)	-	-	-	-	-
Chemical toilet	-	-	-	-	-
Pit toilet (ventilated)	-	-	-	-	-
Other toilet provisions (above min.service level)	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-

<i>Minimum Service Level and Above Percentage</i>	-	-	-	-	-	-
<u>Sanitation/sewerage: (below minimum level)</u>						
Bucket toilet	-	-	-	-	-	-
Other toilet provisions (below min.service level)	-	-	-	-	-	-
No toilet provisions						
<i>Below Minimum Service Level sub-total</i>	--	-	--	-	-	-
<i>Below Minimum Service Level Percentage</i>	-	-	-	-	-	-
Total households						
*Total number of households including informal settlements						
-	-	-	-	-	-	-
Households - Sanitation Service Delivery Levels below the minimum						
Households						
Description	2011/12	2012/13	2013/14			
	Actual	Actual	Original Budget	Adjusted Budget	Actual	
	No	No.	No.	No.	No.	
Formal Settlements						
Total households	-	-	-	-	-	-
Households below minimum service level	-	-	-	-	-	-
Proportion of households below minimum service level	-	-	-	-	-	-
Informal Settlements						
Total households	-	-	-	-	-	-
Households below minimum service level	-	-	-	-	-	-
Proportion of households below minimum service level	-	-	-	-	-	-

Access To Sanitation

Access to Sanitation	
	Proportion of households receiving sanitation
2010/11	-
2012/13	-
2012/13	-

Employees: Sanitation Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	-	-	-	-	-
7 - 9	-	--	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	-	-	-	-	-
Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.					

Financial Performance 2013/14: Sanitation Services					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-	-
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Sanitation Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>		-	-	-	-	-	-
(i)	(ii)						
Service Objective xxx							
eg Provision of toilets within standard	Additional Households (HHs) provided with minimum sanitation during the year (Number of HHs remaining without minimum sanitation at year end)	-	-	-	-	-	-

3.1.3 WASTE MANAGEMENT (THIS SECTION TO INCLUDE: REFUSE COLLECTIONS, WASTE DISPOSAL)

Solid Waste Service Delivery Levels				
Description	2011/12	2012/13	2013/14	Households
	Actual	Actual	Actual	Actual
	No.	No.	No.	No.
<u>Solid Waste Removal: (Minimum level)</u>				
Removed at least once a week				
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-
<i>Minimum Service Level and Above percentage</i>	-	-	-	-
<u>Solid Waste Removal: (Below minimum level)</u>				
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>	--	-	-	-
<i>Below Minimum Service Level percentage</i>	-	-	-	-
Total number of households	-	-	-	-

Households - Solid Waste Service Delivery Levels below the minimum						
Description	2010/11	2011/12	2012/13	2013/14		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households						
Households below minimum service level	-	-	-	-	-	-

Proportion of households below minimum service level						
Informal Settlements						
Total households						
Households ts below minimum service level	-	-	-	-	-	-
Proportion of households ts below minimum service level						

Waste Water (Sanitation) Service Policy Objectives Taken From IDP							
Waste Management Service Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>		-	-	-	-	-	-
(i)	(ii)						
Service Objective xxx							
eg. Provision of weekly collection service per household (HH)	Proportionate reduction in average weekly collection failures year on year (average number of collection failures each week)	-	-	-	-	-	-

<i>Future capacity of existing and earmarked (approved use and in council possession) waste disposal sites</i>	The amount of spare capacity available in terms of the number of years capacity available at the current rate of landfill usage	-	-	-	-	-	-
<i>Proportion of waste that is recycled</i>	Volumes of waste recycled as a percentage of total volume of waste disposed of at landfill sites.	-	-	-	-	-	-
<i>Proportion of landfill sites in compliance with the Environmental Conservation Act 1989.</i>	x% of landfill sites by volume that are being managed in compliance with the Environmental Conservation Act 1989.	-	-	-	-	-	-

Employees: Solid Waste Management Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	-	-	-	-	-
4 – 6	-	-	-	-	-
7 - 9	-	-	-	-	-
10 - 12	-				
13 - 15		-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	-	-	-	-	-

Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

Employees: Waste Disposal and Other Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					
4 - 6	-	-	-	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	-	-	-	-	-

Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

Financial Performance 2012/13: Solid Waste Management Services					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-

Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-	-
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

3.1.4 ELECTRICITY

Electricity Service Delivery Levels				Households
Description	2011/12	2012/13	2013/14	
	Actual No.	Actual No.	Actual No.	
<u>Energy: (above minimum level)</u>				
Electricity (at least min.service level)				
Electricity - prepaid (min.service level)				
<i>Minimum Service Level and Above sub-total</i>	-	-	-	
<i>Minimum Service Level and Above Percentage</i>	-	-	-	
<u>Energy: (below minimum level)</u>				
Electricity (< min.service level)				
Electricity - prepaid (< min. service level)				
Other energy sources				
<i>Below Minimum Service Level sub-total</i>	-	-	-	
<i>Below Minimum Service Level Percentage</i>	-	-	-	
Total number of households	-	-	-	

Households - Electricity Service Delivery Levels below the minimum					
Description	2011/12	2012/13	2013/14		
	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.
Formal Settlements					
Total households					
Households below minimum service level					
Proportion of households below minimum service level	-	-	-	-	-
Informal Settlements					
Total households					
Households ts below minimum service level					
Proportion of households ts below minimum service level	-	-	-	-	-

Electricity Service Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators		-	-	-	-	-	-
(i)	(ii)						

Service Objective : To coordinate and monitor infrastructure development for the provision and access to services.							
<i>eg. Provision of minimum supply of electricity</i>	Additional households (HHs) provided with minimum supply during the year (Number of HHs below minimum supply level)	-	-	-	-	-	-

Employees: Electricity Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	-	-	-	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	0	0	0	0	-

Financial Performance 2012/13: Electricity Services					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure					
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Electricity Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

3.1.5 HOUSING

Waterberg District Municipality does not perform the housing function. According to Census 2011 , the proportion of household resident in formal dwellings in Waterberg District has increased to 87%.

Percentage of households with access to basic housing					
Year end	Total households (including in formal and informal settlements)	Households in formal settlements	Percentage of HHs in formal settlements	Households in informal settlements	Percentage of HHs in informal settlements
2010/11	-	-	-	-	-
2011/12	-	-	-	-	-
2012/13	-	-	-	-	-
2013/14	-	-	-	-	-

Housing Service Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>		-	-	-	-	-	-
(i)	(ii)						
Service Objective xxx							
eg. Provision for housing for all households	Number of Additional houses provided during the year (Houses required at year end)	-	-	-	-	-	-

Employees: Housing Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	-	-	-	-	-
4 – 6	-	-	-	-	-
7 – 9	-	-	-	-	-
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	-	-	-	-	-
.					
Financial Performance 2012/13: Housing Services					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-

Total Operational Expenditure					
Net Operational (Service) Expenditure	-	-	-	-	-
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
Capital Expenditure 2013/14: Housing Services					
					R' 000
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.1.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

Since Waterberg District Municipality does not have the powers to perform basic services, it is its local municipalities that are rendering such services. According to 2012/13 District IDP, the locals provided indigents with free basic water and electricity services.

Free Basic Service Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual

Service Indicators		-	-	-	-	-	-
(i)	(ii)						
Service Objective : None							
eg. Provision of alternative support to low income households that do not receive all Free Basic Services	Total number of Low income households (LIHs) who do not receive all the free basic services but <u>do</u> receive alternative support (Total number of LIHs not in receipt of free basic services)	-	-	-	-	-	-

Waterberg District Municipality does not render basic services to its local communities. According to Census 2011, the dependency ratio in Waterberg District is 55,5% which suggests that more LED activities are required to lower the dependency ratio.

3.2 Component B-Transport (including vehicles licencing & Public Bus Operations)

Waterberg District Municipality has adopted an Integrated Transport Plan in 2007. The powers and functions does not include licensing and public bus operation but gives direction regard integrated transport planning and the influence of infrastructure on economic development in particular and development in general. The process of finalising Road classification would go a long way in unlocking the potential of the district in sourcing extra funds to improve its road infrastructure.

3.2.1 GRAVEL ROAD INFRASTRUCTURE

Gravel Road Infrastructure					Kilometers
	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to asphalt	Gravel roads graded /maintained	
2011/12	-	-	-	-	-

2012/13	-	-	-	-
2013/14	-	-	-	-

Asphalted Road Infrastructure					Kilometers
	Total asphalted roads	New asphalt roads	Existing asphalt roads re-asphalted	Existing asphalt roads re-sheeted	Asphalt roads maintained
2011/12	-	-	-	-	-
2012/13	-	-	-	-	-
2013/14	-	-	-	-	-

Cost of Construction/Maintenance:						R' 000
	Gravel			Asphalt		
	New	Gravel - Asphalt	Maintained	New	Re-worked	Maintained
2011/12	-	-	-	-	-	-
2012/13	-	-	-	-	-	-
2013/14	-	-	-	-	-	-

Employees: Road Services					
Job Level	2011/12	2012/13			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	2	2	2	0,69	34.2
4 - 6	1	1	1	0	0
7 - 9	1	1	1	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	4	4	4	0,69	34.2

Financial Performance 2013/14: Road Services					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	R2 036 040	R2 456 040	R1 507 499	1 557 156	3%
Repairs and Maintenance	R 000	R2 600	R2 600	R2743	5%
Other	R9 879 398	R16 517 346	R16 517 346	R14 390 839	14%
Total Operational Expenditure	R11 915 438	R18 975 986	R18 027 445	R15 950 738	12%

Net Operational (Service) Expenditure	(R10 585 599)	(R12 708 000)	(18 046 000)	(6 585 000)	64%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Road Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R7 962 329	R7 962 329	R4 213 285	47.1 %	
Project A	R2 508 725	R2 508 725	R2 508 725	0%	R2 508 725
Project B	R1 453 604	R1 453 604	R1 453 604	0%	R1 453 604
Project C	R 2 000 000	R2 000 000	R167 045	17.5%	R2 000 000
Project D	R2 000 000	R2 000 000	R83 911	95.5%	R2 000 000

3.2.2 DEVELOPMENT OF MUNICIPAL ROADS

Waterberg District Municipality owing to the fact that the Road Classification was not completed, could not start to develop its district roads. According to the IDP, only 3,555 km of the 21 938km are surfaced.

Development of municipal roads as required	xxx kms of municipal roads developed
2011/12	-
2012/13	-
2013/14	-

The road classification project was not finalised by the Department of Roads and Transport in which case once completed it will assist the district municipality to mobilise resources with a view of maintaining the district roads. The budget constraints were so severe that the District can only assist local municipalities on paving of the streets.

Policy Objectives Taken From IDP			
Service Objectives	Outline Service Targets		2013/14
<i>Service Indicators</i>			*Current Year
(i)	(ii)		
Service Objective: To coordinate and monitor infrastructure development for provision and access to services.			
<i>e.g. Development of fully integrated storm water management systems including wetlands and natural water courses</i>	Phasing in of systems	Completion (Yes/No); x yrs remaining	
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. *Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the performance management system by municipalities in which IDPs play a key role.			

Employees: Storm-water Services				
Job Level	2013/14			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3				
4 - 6	-	-	-	-
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	-	-	-	-
Employees and Posts numbers are as at 30 June 2014. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.				
Financial Performance 2013/14: Storm-water Services				
R'000				
Details	2013/14			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-
Expenditure:				
Employees	-	-	-	-
Repairs and Maintenance	-	-	-	-
Other				

Total Operational Expenditure	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.				
Capital Expenditure 2013/14: Storm water Services				
R' 000				
Capital Projects	2013/14			
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget
Total All	-	-	-	-
Project A	-	-	-	-
Project B	-	-	-	-
Project C	-	-	-	-
Project D	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).				

3.3 Component C-Planning and Development

Lack of funds contributes to the fact that most of the SDF projects could not be initiated. In assisting the local municipalities to review their Central Business Districts, it cannot force them to implement them in their Integrated Development Plan. In general investment in Infrastructure development and dismantling of racial settlements are persistent. This poor funding also impacts on the local economic development. There are few resources really to commit to achieving the economic indicators relevant to the economy of the district.

3.3.1 PLANNING

The local municipalities are responsible for the implementation of their Land Use Management schemes.

Applications for Land Use Development						
Detail	Formalization of Townships		Rezoning		Built Environment	
	2012/13	2013/14	2012/13	2013/14	2012/13	2013/14
Planning application received	-	-	-	-	-	-
Determination made in year of receipt	-	-	-	-	-	-
Determination made in following year	-	-	-	-	-	-
Applications withdrawn						
Applications outstanding at year end	-	-	-	-	-	-

Service Objectives	Outline Service Targets	2012/13		2013/14	
		Target	Actual	Target	Actual
<i>Service Indicators</i>		*Previous Year			
				*Previous Year	
(i)	(ii)				
Determine planning application within a reasonable timescale	Approval or rejection of all build environment applications within a x weeks	Determination within x weeks	Determination within x weeks	Determination within 12 weeks	Determination within 12 weeks
	Reduction in planning decisions overturned	X planning decisions overturned	X planning decisions overturned	5% planning decisions overturned	5% planning decisions overturned
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Employees: Planning Services					

Job Level	2013/14	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	-	-	-	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	--	--	-
16 - 18					
19 - 20	-		-	-	-
Total	1	1	1	0	0%

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.10.4

Financial Performance 2012/13: Planning Services					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	R505 560	R505 560	R505 560	R505 560	0%
Repairs and Maintenance	- R1 415	R1 500	R1 500	R723.05	52%
Other	-	-	-	-	-
Total Operational Expenditure	R357 240	R507 060	R507 060	R506 283	1%

Net Operational (Service) Expenditure	R506 975	R507 060	R507 560	R24 022	4%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
T3.10.5					

Capital Expenditure 2013/14: Planning Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R865 509	R1 368 509	R762 467	44.3%	
Project A	R315 509	R818 509	R627 516	23.3%	R818 509
Project B	R550 000	R550 000	R134 951	75.5%	R550 000
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					
T3.10.6					

3.3.2 LOCAL ECONOMIC DEVELOPMENT

Employees: Economic Development					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	2	0	1.1	100
4 - 6	3	3	3	0	0
7 - 9	-	-			-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-

16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	4	3	3	1.1	-

Financial Performance 2013/14: Economic Development					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	R367 548	R367 548	R367 548	R367 548	0%
Expenditure:					
Employees	R3 701 407	R3 830 407	R3 701 407	R3 701 407	0%
Repairs and Maintenance	R1 415	R1 500	R1 500	R723.05	52%
Other	R2 508 553	R2 508 553	R2 395 000	R2 679 851	11%
Total Operational Expenditure	R6 211 375	R6 340 560	R6 340 560	R6 749 529	6%

Net Operational (Service) Expenditure	(R5 843 827)	(R5 973 012)	R5 973 012)	6 585 000	10%

Sector
Agriculture, forestry and fishing
Mining and quarrying
Manufacturing
Wholesale and retail trade, catering and accommodation
Electricity, gas and water
Construction
Finance, insurance, real estate and business service
Community, social and personal services
General government
Transport, storage and communication
Total

Sector	2012/13	2013/14
	No.	No.
Agriculture, forestry and fishing	2 397	2 482
Mining and quarrying	38 804	43 378
Manufacturing	3 282	3 486
Wholesale and retail trade	5 840	6 611
Finance, insurance, real estate, catering and accommodation	7 255	7 773
Construction	2 703	3 238
Electricity, gas and water	1 809	2 014
Community, social and personal services	2 331	2 632
General government	5 788	6 502
Total	75 103	83 361

At the pace at which job opportunities are created, it will be difficult to achieve the Provincial target of 440 000 job opportunities.

Jobs Created during 2013/14 by LED Initiatives (Excluding EPWP projects)				
Total Jobs created / Top 3 initiatives	Jobs created	Jobs lost/displaced by other initiatives	Net total jobs created in year	Method of validating jobs created/lost
	No.	No.	No.	
Total (all initiatives)	1 708	-	-	Project reports
Initiative A (12/13)	90	-	-	Project report
Initiative B (12/13)	1 263	-	-	Project report
Initiative C (12/13)	100	-	-	Project report
Job creation through EPWP* projects				
Year	EPWP Projects	Jobs created through EPWP projects		
	No.	No.		
2011/12	Thabazimbi street paving	85		EPWP Report
2012/13	Modimolle Street paving	120		EPWP report
2013/14	Mahwelereng Street paving	54		EPWP report

Local Economic Development Policy Objectives Taken From IDP							
Service Objectives	Outline Targets	Service	2011/12		2012/13		2013/14
			Target	Actual	Target	Actual	Target Actual

Service Indicators							
(i)	(ii)						
Service Objectives; To ensure optimal utilisation of and adherence to space economy							
Job creation	Number of jobs created to LED Initiatives	40	40	30	255	140	190

3.4 Component D- Municipal Services

Waterberg District Municipality does not have powers and functions to render services such as libraries and archives; museums arts and galleries; community halls; cemeteries and crematoria; child care; aged care; social programmes, theatres.

3.4.1 Libraries; Archives; Museums; Galleries; Community Facilities; Other

Employees: Libraries; Archives; Museums; Galleries; Community Facilities; Other					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	-	-	-	-	-

4 – 6	-	-	-	-	-
7 – 9					-
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 – 18	-	-	-	-	-
19 – 20	-	-	-	-	-
Total	-	-	-	-	-

Financial Performance 2013/14: Libraries; Archives; Museums; Galleries; Community Facilities; Other					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-

Net Operational (Service) Expenditure	-	-	-	-	-
Capital Expenditure 2013/14: Libraries; Archives; Museums; Galleries; Community Facilities; Other					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.4.2 CEMETERIES AND CREMATORIUMS

WDM does not have powers and functions to render the cemeteries and crematoriums. The service is performed by local communities.

Employees: Cemeteries and Crematoriums					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	-	-	-	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-

13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	--	-	-	-	-

Financial Performance 2013/14: Cemeteries and Crematoriums					
R'000					
Details	2011/12	2012/13			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-	-

Capital Expenditure 2013/14: Cemeteries and Crematoriums					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-

Project D	-	-	-	-	-

3.4.3 .POLUTION CONTROL

Pollution Control Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14			
		Target	Actual	Target	Actual	Target			
Service Indicators									
(i)	(ii)	-	-						
Service Objective xxx									
Water and air purity	Water: % of all readings taken throughout the year on at least weekly to be found acceptable (clean) by National Standards	-	-	-	-	-	-		
	Air: x% of all readings taken throughout the year on at least weekly to be found acceptable by National standard	T0% clean	A0% clean	T1% clean	A1% clean	T2% acceptable	T5% acceptable	T5% acceptable	
		-	-	-	-	-	-	-	-
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.									

Employees: Pollution Control					
Job Level	2013/14	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	-	-	-	-	-
7 – 9	-	-	-	-	-
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 – 18	-	-	-	-	-
19 – 20	-	-	-	-	-
Total	-	-	-	-	-

Financial Performance 2013/14: Pollution Control					
R'000					
Details	2013/14	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-

Net Operational (Service) Expenditure	-	-	-	-	-
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
Capital Expenditure 2013/14: Pollution Control					
					R' 000
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D					
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.4.4 CHILD CARE; AGED CARE; SOCIAL PROGRAMMES

WDM does not have powers and functions to render this service.

Child Care; Aged Care; Social Programmes Policy Objectives Taken From IDP					
Service Objectives	Outline	Service	2011/12	2012/13	2013/14

	Targets	Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)	-			-	-	-
Service Objective: None							
		-	-	-	-	-	-
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Child Care; Aged Care; Social Programmes					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3					
4 – 6	-	-	-	-	-
7 – 9	-	-	-	-	-
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 – 18	-	-	-	-	-
19 – 20	-	-	-	-	-

Total	-	-	-	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					

Financial Performance 2013/14: Child Care; Aged Care; Social Programmes					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	-	-	-	-	-
Repairs and Maintenance	-		-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-	-
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2014/13: Child Care; Aged Care; Social Programmes					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					

Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
.					

3.4.5 MUNICIPAL INFRASTRUCTURE GRANT EXPENDITURE

WDM does not receive MIG from the National Treasury since it does not provide basic service. In the future it might be necessary to apply for the grant in order to deal with the road infrastructure within the district area. Whilst coordinating various meetings and receiving reports it became the expenditure of MIG by the local municipalities stood at 64%.

Municipal Infrastructure Grant (MIG)* Expenditure 2013/14 on Service backlogs						R' 000
Details	Budget	Adjustment Budget	Actual	Variance		Major conditions applied by donor (continue below if necessary)
				Budget	Adjustment Budget	
Infrastructure - Road transport						
<i>Roads, Pavements & Bridges</i>	-	-	-	-	-	-
<i>Storm water</i>	-	-	-	-	-	-
Infrastructure – Electricity						
<i>Generation</i>	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	-	-	-	-	-	-
<i>Street Lighting</i>	-	-	-	-	-	-
Infrastructure – Water						
<i>Dams & Reservoirs</i>	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-

<i>Reticulation</i>	-	-	-	-	-	-
Infrastructure – Sanitation						
<i>Reticulation</i>	-	-	-	-	-	-
<i>Sewerage purification</i>	-	-	-	-	-	-
Infrastructure – Other						
<i>Waste Management</i>	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-
Other Specify:	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-
*						

Employees: Local Economic Development Services				
Job Level	2013/14			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	1	1	1	0
4 - 6	3	3	3	0
7 - 9	-	-	-	-
10 - 12	-	-	-	-

13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	4	4	4	0

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days **refer to table A3 info will be on TB (trial balance) all vote which start with 16 are repairs & maintenance**

Financial Performance 2013/14: Local Economic Development Services

R'000

Details	2012/13		2013/14		
	Actual	Original budget	Adjustment budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	R367 548	R367 548	R367 548	R367 548	0%
Expenditure:					
Employees	R3 701 407	R3 830 507	R3 701 407	R3 701 407	0%
Repairs and Maintenance	R1 415	R1 500	R1 500	R723.05	52%
Other	R2 508 553	R2 508 553	R2 508 553	R2 679 851	11%
Total Operational Expenditure	R6 211 375	R6 340 560	R6 340 560	R6 749 529	6%
Net Operational (Service) Expenditure	(R5 843 827)	(R 5 973 012)	(R5 973 012)	6 585 000	10%

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Delete Directive note once comment is complete - Explain the priority of the four largest capital projects and explain

Local Economic Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To ensure optimal utilisation and adherence to space economy							
% of functional CTAS		100%	100%	100%	66%	100%	90%
# of publications		4	4	1	1	3	3
# of jobs created by LED		120	255	120	1 708	50	40
# of cooperatives supported		1	1	1	1	10	5

Employees: Local Economic Development					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%

0 - 3	1	3	1	0,96	48
4 - 6	3	3	3	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	4	4	-	-	

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.
T3.56.4

Financial Performance 2012/13: Local Economic Development					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	R367 548	R367 548	R367 548	R367 548	0%
Expenditure:					
Employees	R3 830 507	R3 830 507	R3 830 507	R3 701 407	0%
Repairs and Maintenance	R1 415	R1500	R1 500	R723.05	52%
Other	R2 508 553	R2 508 553	R2 508 553	R2 679 851	11%
Total Operational Expenditure	R6 211 375	R6 340 560	R6 340 560	R6 749 529	6%
Net Operational (Service) Expenditure	(R5 843 827)	(R5 973 012)	R5 973 012)	6 585 000	10%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Local Economic Development					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R1 289 744	R1 389 744	R686 825	50.6	
Project A	R100 000	R100 000	R43 052	57%	R100 000
Project B	R789 744	R789 744	R267 548	66.2%	R800 000
Project C	R100 000	R100 000	R100 000	0%	R100 000
Project D	R200 000	R300 000	R276 225	8%	R200 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.5 Component E- Environmental Protection (Management)

Child Care; Aged Care; Social Programmes Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective : To preserve and protect natural resources and promote public health							
# of health and		-	-	152	150	152	78

<i>hygiene awareness campaign conducted</i>							
% of funeral undertakers complying to standards		80%	85%	90%	90%	90%	85%
# of listed activities in terms of AQA		-	-	2	1	20	10
# of ambient air quality report submitted		-	-	2	1	0	10

Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.

Environmental Protection					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	1	2	1	1	100%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	-	-	-	-	

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

T3.56.4

Financial Performance 2013/14: Environmental Protection					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	R363 756	R363 756	R363 756	R363 756	0%
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	R363 756	R363 756	R363 756	R363 756	0%
Net Operational (Service) Expenditure	R363 756	R363 756	R363 756	R363 756	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Environmental Protection					
R' 000					
Capital Projects	2012/13				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R1 040 000	R988 434	R132 751	86.6%	
Project A	R50 000	R22 925	R50 000	0%	R50 000
Project B	R50 000	R29 700	R29 700	40.6%	R50 000
Project C	R50 000	R45 809	R45 809	8.4%	R50 000
Project D	R890 000	R890 000	R7 242	99.2%	R890 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.6 Component F- Health Inspection, Food and Abattoir Licensing and Inspection

Health Inspection, Food and Abattoir Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective : To preserve and protect natural resources and promote public health							
% of water samples collected and		90%	90%	100%	100%	100%	37/37-100%

<i>analysed</i>							
% of food samples collected and analysed		80%	80%	100%	100%	100%	100%
# of permitted landfill sites monitored		6	11	8	11	8	60/8
% of food outlets issued with certificate of compliance		80%	90%	100%	100%	100%	203/203 -100%

Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.

Employees: Health inspection, food and abattoir licensing and inspection					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	1	1	1	-	-
4 – 6	6	6	7	1	100
7 – 9	23	23	24	1	100
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 – 20	-	-	-	-	-
Total	30	30	32	2	200

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

T3.56.4

Financial Performance 2013/14: Health inspection, food and abattoir licensing and inspection					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	R792 241				
Expenditure:					
Employees	R15 136 854	R7 928 733	R7 928 733	7 795 528	2%
Repairs and Maintenance	R123 897	-	-	-	-
Other	R4 125 092	-	-	-	-
Total Operational Expenditure	R19 385 853	R7 928 733	R7 928 733	7 795 528	2%
Net Operational (Service) Expenditure	(R18 593 6120	R128 341 000	R128 341 000	6 585 025	5%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Health inspection, food and abattoir licensing and inspection					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R4 648 820	R4 648 820	R 2 297 888	50.6%	

Project A	R950 000	R950 000	R7 242	99.3%	R950 000
Project B	R950 000	R950 000	R2 313	99.8%	R950 000
Project C	R998 820	R998 820	R998 820	0%	R998 820
Project D	R 1 750 000	R1 750 000	R1 289 513	26%	R1 750 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.7 Component G-Security and Safety

Security and Safety Taken From IDP								
Service Objectives	Outline Service Targets	2011/12		2012/13			2013/14	
		Target	Actual	Target		Actual	Target	Actual
Service Indicators								
(i)	(ii)							
Service Objective: Not applicable								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.								

Employees: Safety and security					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	-	-	-	-	-
7 - 9	-	-	-	-	-
10 - 12		-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	--	-
Total	-	-	-	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					

Financial Performance 2012/13: Safety and Security					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other	-				

Total Operational Expenditure	-	-	-	-	-
Net Operational (Service) Expenditure	-	-	-	-	-
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Safety and Security					
					R' 000
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	
Project A	-	-	-	-	--
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

FIRE FIGHTING

Fire fighting Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To coordinate and monitor infrastructure development for provision and access to services.							
Number of firefighting reports submitted by local municipalities	-	-	-	24	24	15	
% of building plans approved	-	-	-	100%	100%	70%	
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Fire-fighting					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	4	4	4	0	0
7 - 9	3	3	2	1	33%
10 - 12	4	4	1		

13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	11	11	-	-	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.
T3.56.4

Financial Performance 2013/14: Fire-fighting					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					-
Employees	R11 764 909	R3 047 798	R3 041 398	R2 900 002	5 %
Repairs and Maintenance	R106 664	R125 000	R125 000	R100 754.70	20%
Other	-	--	-		-
Total	R11 871 573	R3 172 798	R3 172 798	3 000 756	6%

N.B Same as Disaster management.

Capital Expenditure 2013/14: Fire-fighting					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R 1 675 417	R1 990 480	R1 485 379	25.4%	
Project A	R434 546	R434 546	R434 546	0%	--
Project B	R910 621	R910 621	R797 045	0%	R910 621
Project C	R90 250	R90 250	R90 250	0%	R90 250
Project D	R240 000	R555 063	R163 538	70.5%	R555 538
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

Disaster Management

Disaster Management objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To coordinate and monitor for provision and access to services							
# of Disaster Management advisory forum meetings held	-	-	-	4	1	-	-
# of Disaster Management Annual	-	-	-	1	-	1	-

Report submitted							
% of transport permits issued by local municipalities		100%	70%	100%	?	100%	?
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Disaster Management					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	2	2	2	-	-
7 - 9	10	11	10	1	100
10 - 12	-	-	-	-	-
13 - 15	-				
16 - 18	-		-	-	-
19 - 20					
Total	12	13	12	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					

Financial Performance 2013/14: Disaster Management			R'000
Details	2012/13	2013/14	

	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	R11 406	-	-	-	-
Expenditure:					-
Employees	R4 498 681	R1 123 440	R1 123 440	R878 815	22%
Repairs and Maintenance	R251 084	R4 958	R4 958	R2 815.18	44%
Other	R7 692 553	R4 021	R4 021	3 567.51	8%
Total Operational Expenditure	R12 442 318	R1 992 461	R1 896 267	R885 197	57%
Net Operational (Service) Expenditure	(R12 430 912)	-	-	-	-
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Disaster Management					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R1 367 674	R1 367 674	R1 265 770	7.5%	
Project A	R141 467	R141 467	R141 467	0%	R141 467
Project B	R647 332	R647 332	R647 332	0%	R647 332
Project C	R378 875	R378 875	R376 418	0%	R378 875
Project D	R200 000	R200 000	R100 553	49.7%	R200 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.8 Component H- Sports and Recreation

Sport and Recreation objectives Taken From IDP								
Service Objectives	Outline Service Targets	2011/12		2012/13			2013/14	
		Target	Actual	Target		Actual	Target	Actual
Service Indicators								
(i)	(ii)							
Service Objective: To empower the community and instil a sense of ownership for development.								
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.								

Employees: Sports and Recreation					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	1	1	1	0	0
7 - 9					

10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	1	1	1	0	0

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

T3.56.4

Financial Performance 2013/14: Sports and Recreation					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	R293 328	R280 000	280 000	272 806.40	3%
Repairs and Maintenance	-	-	-		-
Other	-	-	-		-
Total Operational Expenditure	R293 328	R280 000	280 000	272 806.40	3%
Net Operational (Service) Expenditure	(R293 328)	R280 000	280 000	272 806.40	3%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Sports and Recreation					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R686 583	R686 583	R 662 278	16%	
Project A	R144 608	R144 608	R144 608	0%	R150 000
Project B	R150 000	R 150 000	R126 695	16%	R150 000
Project C	R191 975	R191 975	R191 975	0%	R200 000
Project D	R200 000	R200 000	R200 000	0%	R200 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.9 Component I- Corporate Policy, Offices and Other Offices

The Executive and Council objectives taken from IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)						
Service Objective : To develop and implement integrated management and governance systems							
# of Council meetings held		4	4	4	4	4	4
% of Councils resolutions		90%	80%	90%	92%	95%	92%

<i>implemented</i>							
# of MPAC meetings held		4	2	4	3	4	3
# of IDP Representative Forum meetings held		4	4	4	4	4	4

Employees: Executive Support					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	4	3	3	0	0
4 - 6	5	5	1	1	0
7 - 9	2	2	2	0	0
10 - 12	2	2	2	0	0
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	12	13	12	1	100

Financial Performance 2013/14: Executive Support					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	R5 616 639	R4 164 836	R4 164 836	R4 125 904	1%
Repairs and Maintenance	R32 875	R79 328	R79 328	R63 351	69%
Other	R15 926 542	R15 605 500	R15 605 500	R1 582 288	90%
Total Operational Expenditure	R21 576 056	R19 849 664	R19 849 664	R5 771 543	71%
Net Operational (Service) Expenditure	(R21 558 473)	(R21 647 281)	(R21 647 281)	(R21 647 281)	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Executive Support					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R2 775 547	R2 775 547	R2 775 547	0%	
Project A	R582 065	R582 065	R582 065	0%	R582 065
Project B	R698 754	R698 754	R698 754	0%	R698 754
Project C	R618 098	R618 098	R618 098	0%	R618 098
Project D	R876 630	R876 630	R876 630	0%	R876 630
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

Financial Service objectives taken From IDP								
Service Objectives	Outline Service Targets	2011/12		2012/113			2013/14	
		Target	Actual	Target		Actual	Target	Actual
Service Indicators								
(i)	(ii)							
Service Objective: To effectively manage finances and improve sustainability								
% of cost coverage	-	-	-	-	-	-	100%	268%
% of Capital budget	-	10%	-	10%	-	-12.2	10%	-
% of orders issued within 10 working days of receipt of requisition		100%		100%		100%	100%	150%
# of MFMA S71 reports submitted on time		12	12	12	12	12	12	12
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.								

Employees: Financial Services					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	4	4	0	0	0
4 - 6	2	2	2	0	0
7 - 9	4	5	4	1	100
10 - 12	5	5	0	0	0
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	15	16	15	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					

Financial Performance 2013/14: Financial Services					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	R88 083 794	R97 829 784	R86 790 040	R86 790 040	0%
Expenditure:					
Employees	R6 419 253	R6 859 253	R6 419 253	R4 640 379	28%
Repairs and Maintenance	R9 213	R14 700	R15 510	R16 263.29	4%
Other	R3 317 524	R2 872 037	R2 871 637	R2 871 637	0%
Total Operational Expenditure	R9 745 990	R9 745 990	R9 306 400	R7 528 279	0

Net Operational (Service) Expenditure	-	-	-	-	-
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Financial Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-				
Project A	-	-	-	-	--
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

HUMAN RESOURCE SERVICES

SERVICE STATISTICS FOR HUMAN RESOURCE SERVICES

Human Resource Services Policy Objectives Taken From IDP							
Service Objectives	Outline Service	2011/12		2012/13		2013/14	
	Targets						
<i>Service Indicators</i>		Target	Actual	Target	Actual	Actual	Target
Service Objective : To retain, attract the best human capital							
<i>% of women employed by the municipality against total staff</i>		50%	48%	50%	54%		
<i># of LLF meetings held</i>		4	3	4	4	4	4
<i># of HR policies reviewed</i>		2	2	2	2	10	10
% of injuries on duty attended within 5 days		100%	100%	100%	100%	100%	7-100%

Employees: Human Resource Services				
Job Level	2013/14			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	1	1	0	0%
4 - 6	3	3	0	0%
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	4	4	0	0%
Financial Performance 2013/14: Human Resource Services				
R'000				
Details	2013/14			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)				
Expenditure:				
Employees	R1 340 456	R1 410 318	R1 410 318	0%
Repairs and Maintenance	R134 839	R169 000	R135 139	20.1%
Other	-	-	-	
Total Operational Expenditure	R1 410 318	R1 579 318	R1 545 457	0%

Net Operational (Service) Expenditure	R64 997	R1579 318	R1545 457	0%	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
Capital Expenditure 2013/14: Human Resource Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

INTRODUCTION TO INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

The role of technology in improving the lives of all people has been confirmed by the NPD where it is recognised as one of the drivers of change, From the strategic session held in March 2013, it became very clear that ICT should grow to become of the strategic departments on its own in the future. When ICTD is used correctly it can also assist to render more services, empower communities and reduce costs.

ICT Services Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12	2012/13			2013/14	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective: To develop and implement integrated management and governance system							
# of District ICT forum meetings held		4	4	4	4	4	4
% of uptime of key systems		95%	95%	95%	95%	95%	95%
% of developed systems assessed		100%	100%	100%	100%	100%	100%
% of EHP ICT problems reported and resolved		100%	100%	100%	100%	100%	100%

Employees: ICT Services				
Job Level	2013/14			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	-	-	-	-
4 - 6	2	2	0	0%
7 - 9	1	1	0	0
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	3	3	0	0%
Financial Performance 2012/13: ICT Services				
R'000				
Details	2013/14			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	--	-
Expenditure:				
Employees	R960 744	R 1 023 396	R1 023 396	0%
Repairs and Maintenance	-	-	-	-
Other	R134 839	R169 000	R135 139	
Total Operational Expenditure	R1 095 583	R1 192 396	R1 158 535	0%
Net Operational (Service) Expenditure	(R1 095 583)	(R1 192 396)	(R1 158 535)	0%
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.				

Capital Expenditure 2012/13: ICT Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R1 737 272	R1 737 272	R879 175	59.4%	R1 737 272
Project A	R350 000	R350 000	R000	0%	R350 000
Project B	R587 272	R587 272	R420 813	28.3%	R587 272
Project C	R500 000	R500 000	R5 295	99%	R500 000
Project D	R300 000	R574 157	R453 067	21.1%	R300 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

The division of ICT with its lean staff is doing fairly well to provide support to all other departments. The maintenance of ICT structure is mainly performed by SITA and the best part of the year, the municipality did not experience any serious downtime.

PROPERTY; LEGAL; RISK MANAGEMENT AND PROCUREMENT SERVICES

A GRAP compliance asset register was updated by the Budget and Treasury Office whilst the Corporate Services Department was responsible for its control.

Property ,legal, risk management and procurement Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective : To attract ,develop and retain best human capital and to coordinate governance systems?							
# of legal opinions developed internally		30%	10%	30%	0%	30%	0%
% of corruption cases		100%	0%	100%	0%	100%	0%

<i>reported to SAPS</i>							
<i>% of projects specifications ready before end of financial year</i>		-	-	100%	20%	100%	40%
<i>% of risks addressed</i>		100%	50%	100%	60%	100%	73%

Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. *Current Year' refers to the targets set in the 2012/13 Budget/IDP round. *Following Year' refers to the targets set in the 2012/13 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.

Employees: Property; Legal; Risk Management; and Procurement Services				
Job Level	2013/14			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	1	-	0	0
4 - 6	1	-	0	0
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	2	0	0	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.				
Financial Performance 2012/13: Property; Legal; Risk Management; and Procurement Services				

R'000					
Details	2013/14				
	2013/14	Original	Adjustment	Actual	Variance
Total Operational Revenue (excluding tariffs)		-	-	-	
Expenditure:					
Employees	R729 732	R786 780	R786 780	R786 780	0%
Repairs and Maintenance	R134 829	R134 839	R169 000	R135 139	20.1%
Other	-	R285 000	R355 000	R431 062	15.2%
Total Operational Expenditure	R864 561	R1 264 658	R1 368 819	R1 411 020	3%
Net Operational (Service) Expenditure	(R864 561)	(R1 264 658)	(R1 368 819)	(R1 411 020)	3%
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
Capital Expenditure 2012/13: Property; Legal; Risk Management; and Procurement Services					
R' 000					
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R3 244 805	R2 626 177	R879 385	66.5%	R3 244 805
Project A	R 1 700 000	R1 081 372	R566 905	47.6%	R1 700 000
Project B	R500 000	R500 000	0	100%	R500 000
Project C	R494 805	R494 805	R312 480	36.9%	R494 805
Project D	R550 000	R550 000	0	100%	R550 000
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.10 Component J- Miscellaneous

Internal Audit Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2011/12		2012/13		2013/14	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)						
Service Objective: To develop and implement integrated management and governance systems							
% of AG queries resolved	-	-	-	-	-	-	-
# of Audit Committee meetings	-	-	-	-	-	-	-
% of Internal audit queries resolved		100%	100%	100%	70%	100%	
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Internal Audit					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0
4 - 6	2	2	2	0	0
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	2	2	2	0	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	5	3	3	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					

Financial Performance 2013/14: Internal Audit					
					R'000
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					-
Employees	R1 228 615	R 1 228 615	R1 228 615	R1 228 615	0%
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-

Total Operational Expenditure	R1 228 615	R 1 228 615	R1 228 615	R1 228 615	0%
Net Operational (Service) Expenditure	(R1 228 615)	(R1 228 615)	(R1 228 615)	(R1 228 615)	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Internal Audit					
R' 000					
Capital Projects	2012/13				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	R499 337	504 600	R154 600	69.4%	
Project A	R350 00	R350 00	R000	0%	--
Project B	R99 337	R99 337	R99 337	0%	-
Project C	R50 000	R55 263	R55 263	0%	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

Strategic Support and Planning objectives Taken From IDP								
Service Objectives	Outline Service Targets	2011/12		2012/13			2013/14	
		Target	Actual	Target		Actual	Target	Actual
Service Indicators								
(i)	(ii)							

Service Objective: To develop and implement integrated and management and governance systems							
# of performance assessments reports submitted	-	4	4	4	4	4	4
# of Monitoring and Evaluation Forum meetings held	-	4	4	4	5	4	4
% of highly rated IDP developed	-	100%	100%	100%	100%	100%	100%
# of Municipal Managers Forum meetings held	-	4	4	4	4	4	3
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Strategic Support and Planning					
Job Level	2012/13	2013/14			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0
4 - 6	2	2	2	0.35	16.4%
7 - 9	1	1	1	0	0
10 - 12					
13 - 15	-				
16 - 18	-		-	-	-
19 - 20					
Total	4	4	4	0,35	16.4%

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.
T3.56.4

Financial Performance 2013/14: Strategic Support and Planning					
R'000					
Details	2012/13	2013/14			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	R1 449 804	R1 449 804	R1 449 804	R1 449 804	0%
Repairs and Maintenance	R2 756	R3 847	R5 779.93	R3 988.86	31%
Other		-			
Total Operational Expenditure	R1 452 560	R1 453 651	R1 455 583	R1 453 792	1%
Net Operational (Service) Expenditure	(R1 452 560)	(R1 453 651)	(R145 651)	(R145 651)	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2013/14: Strategic Support and Planning					
					R' 000
Capital Projects	2013/14				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	-	-	-	-	--
Project B	-	-	-	-	-
Project C	R300 000	R584 065	R505 844	14%	R300 000
Project D	R510 086	R510 086	R510 086	0%	R510 086
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.11 Component K-Organisational Performance Score-Card

Budget and Treasury Office- Vote 001

	KPA	Strategic Objective	Program me / Focus area	Performan ce Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Eviden ce	Varia nce	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1	Spatial rationale	To ensure coordinated development planning and implementation	Integrated planning	% Alignment of Budget & IDP	100%	100%	Not applicable	No target	N/A	No target for Q2	100%	14/15 Budget was tabled to and approved by council on 31 March 2014.	100%	100%-14/15 final Budget/IDP/ SDBIP was tabled to and approved by Council on 29 May 2014.	14/15 Budget / IDP & SDBIP	0%	None
2	Financial Management and viability	To effectively manage finances and improve financial sustainability	Expenditure management	% Operating budget variance in terms of SDBIP projections for BTO	9%	10%	10%	3.85% As per 30 September 2013 financial report	10%	3.14% As per 31 December 2013 financial report	10%	10 % as per 31 march 2014 financial report.	10%	7%-as per June 2014 financial report .	Financial report	3%	None
3	Financial management and viability	To effectively manage finances and improve financial sustainability	Expenditure management	% Capital Budget variance in terms of SDBIP projections for BTO	0%	10%	10%	0%- – no projects for 13/14	10%	0%- – no projects for 13/14	10%	0%- – no projects for 13/14	10%	0%- – no projects for 13/14	SDBIP report	0%	None
4	Financial management and viability	To effectively manage finances and improve financial sustainability	Expenditure management	% Timeous submission of Annual Financial Statements	100%	100%	100%	100% 12/13 Financial statements submitted to AG, COGHSTA, Provincial & National Treasury	N/A	No target for Q2	N/A	No target	N/A	No target for the quarter	Submission receipt	0%	None

	KPA	Strategic Objective	Program me / Focus area	Performan ce Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Eviden ce	Varia nce	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
								on 30 August 2013.									
5	Financial management and viability	To effectively manage finances and improve financial sustainability	Budget and reporting	# of Accurate bank reconciliation reports submitted within 10 working days of each month	12	12	3	3 Submitted June to September 2013 within average of 3 working days.	6	6 Submitted October to December 2013 within average of 3 working days.	9	9 – Submitted January to March 2014 within average of 2 working days.	12	12/12 Submitted April to June 2014 within average of 2 working days.	Bank reconciliation	0	None
6	Financial management and viability	To effectively manage finances and improve financial sustainability	Budget and reporting	% Adjustments budget submitted within timeframe	100%	100%	100%	100% Roll over projects adjustment budget was approved by Council on 28 August 2013	N/A	No target for Q2	100%	100%-13/14 Adjustment Budget was approved by council 24 February 2014	N/A	N/A - No target for Quarter 4	Council item,	0%	None
7	Financial management and viability	To effectively manage finances and improve financial sustainability	Supply chain management	# of SCM deviation reports submitted to Council	4	4	1	1 Submitted quarterly June 2013 SCM deviation and value-added reports to July 2013 finance portfolio committee & August 2013	2	2 Submitted quarterly September 2013 SCM deviation and value-added reports to November 2013 finance portfolio committee & December 2013	3	3- Submitted quarterly December 2013 SCM deviation and value-added report to February 2014 finance portfolio committee & March 2014 council.	4	4-Submitted annual 2013/14 SCM deviation and value-added reports to July 2014 finance portfolio committee meeting & August 2014 council.	SCM reports	0	None

	KPA	Strategic Objective	Program me / Focus area	Performan ce Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Eviden ce	Varia nce	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
								MAYCO & Council.		Council.							
8	Financial management and viability	To effectively manage finances and improve financial sustainability	Supply Chain Management	% Orders issued within 10 working days of receipt of requisition	100%	100%	100%	170% Average of 3 working days on random sample selected vs required 10 days – July to September 2013	100%	160% Average of 4 working days on random sample selected vs required 10 days - October to December 2013.	100%	150%- Average of 5 working days on random sample selected vs required 10 days – January to March 2014.	100%	157.5%- Average of 5 working days on random sample selected vs required 10 days – April to June 2014.	Orders	57.5%	None
9	Financial management and viability	To effectively manage finances and improve financial sustainability	Revenue	% Cost coverage	130%	100%	100%	134% as at 30 September 2013	100%	144% as at 31 December 2013	100%	177% as at 31 March 2014.	100%	268% as at 30 June 2014.	Financial viability report	168%	None
10	Good governance and public participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions resolved related to department within timeframe	100%	95%	95%	100% Resolved 5/5 items for BTO on council meeting resolutions of July to August 2013.	95%	100% 4/4 December 2013 council resolutions have been resolved.	95%	100%- Resolved 5/5 items for BTO on council meeting resolutions of 31 March 2014	95%	100%- Resolved 6/6 items for BTO on council meeting resolutions of 31 March 2014	Council resolution register	5%	None
11	Good governance and public participation	To develop and implement integrated management	Auditing	% AG queries related to BTO addressed	100%	100%	Not applicable	N/A No target for Q1	20%	89% Resolved 8 / 9 audit queries relating to	60%	89%-8/9 Audit queries resolved.	100%	Resolved 8 / 9 audit queries relating to BTO = 89%.	AG Action plan	11%	Provincial intervention on roads and

	KPA	Strategic Objective	Program me / Focus area	Performan ce Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Eviden ce	Varia nce	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		t and governance systems								BTO							Wage Curve qualifications
12	Good governance and public participation	To develop and implement integrated management and governance systems	Internal Auditing	% Internal Audit Unit queries related to BTO addressed	100%	100%	25%	100% 3/3 audit queries issued for 12/13 related to BTO/CFO has been resolved. No 13/14 queries issued yet.	50%	100% 3/3 audit queries issued for 12/13 related to BTO/CFO has been resolved. No audit queries for 13/14 to date.	75%	100%-3/3 internal Audit issued for 13/14 resolved.	100%	100%- Internal audit queries issued for 13/14 related to BTO/CFO has been resolved.	IA query resolution register	0%	None
13	Good governance and public participation	To develop and implement integrated management and governance systems	Risk Management	% Risks in terms of risk register related to BTO addressed within timeframe	80%	100%	25%	25% 1 risk for BTO, vacant SCM post advertised & interviewed, to be appointed in Q2.	50%	75% 1 risk for BTO, appointed SCM Administrator, started 1 November 2013 and full centralisation has commenced.	75%	100%- 1 risk for BTO, appointed SCM Administrator started 1 Nov 2013 & centralization has commenced.	100%	100% - 1 risk for BTO, appointed SCM Administrator, started 1 November 2013 and full centralization has commenced.	Risk register	0%	None
14	Good governance and public participation	To develop and implement integrated management and governance systems	Intergovernmental relations	# of CFO forum meeting held	1	4	1	1 District Wide CFO Forum held on 18 September 2013	2	1 District wide CFO Forum held on 18 September 2013.	3	1 District wide CFO Forum held on 18 September 2013.	4	1 District wide CFO Forum held on 18 September 2013.	Minutes of meetings	03	Participating in the provincial intervention for cross-cutting audit queries.
15	Good governance and public participation	To develop and implement integrated	Auditing	% outcome of the audit	100%	100%	Not applicable	N/A No target for Q1	100%	75% Received a qualified audit	N/A	N/A for Q3	N/A	No target for the Quarter	AG Audit report	25%	Provincial intervention on roads

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
	n	management and governance systems		report						opinion for 12/13 but was on district roads classification and SALGA Wage Curve.							and Wage Curve qualifications
16	Good governance and public participation	To develop and implement integrated management and governance systems	Financial policies	# of Financial policies reviewed	7	7	Not applicable	N/A No target for Q1	N/A	No target for Q2	N/A	No target for Q3.	7	7 reviewed, 1 required update - SCM Policy reviewed and taken to Council. Approved on the 29 May 2014	Policy review register	0	None
17	Transformation and Organisational Development	To attract, develop and retain best human capital	Human Resource Management	% of disciplinary action initiated by the Manager	0%	100%	100%	100%-No disciplinary actions implemented and no reported instances of alleged misconduct in Q1.	100%	100%-No disciplinary actions implemented and no reported instances of alleged misconduct in Q2.	100%	100%-No disciplinary actions implemented and no reported instances of alleged misconduct in Q3	100%	100 % (100%-0%) No disciplinary actions implemented and no reported instances of alleged misconduct in Q4	HR report	0%	None

N.B # means Number of and % means percentage of

Office of the Municipal Manager – Vote 002

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Q1	Actual Q1	Target Q2	Actual Q2	Target Q3	Actual Q3	Target Q4	Actual Q4			
1	Spatial rationale	To ensure co-ordinated developmental planning and implementation	Integrated Planning	% Highly rated IDP	100%	100%	25%	2014/15 IDP/Budget/ PMS framework/ process plan approved by council on 29 August 2013	50%	50%-Held the 2 nd IDP Rep forum 12 November 2013 at Bela -Bela community hall	75%	80%-2014/15 IDP, Budget & SDBIP tabled in council 30th of March 2014.	100%	100% - 2014/15 IDP, Budget & SDBIP approved by council 29 May 2014	Council resolution A174/2014	0%	None
2	Basic Service Delivery	To develop and implement integrated management and governance systems	Monitoring and Evaluation	% project management efficiency	100%	100%	Not applicable this quarter	25% Public Participation for the 2014/15 Process Plan. 25% on Audit System 20% on PMS electronic system	N/A	50% IDP Public participation is at 50%. The project PMS electronic system was cancelled because the service providers quoted more than the available budget.	50%	Due to budgetary constraints the office will be implementing only two projects, Audit system and IDP public participation. status 75%	100%	100% - IDP public participation concluded 23 May 2014 100%. Audit system was at 100% the system was fully paid May 2014.	Project status report	0%	None
3	Financial management and viability	To effectively manage finances and improve financial sustainability	Expenditure Management	% Operating budget variance in terms of SDBIP	16%	10%	10%	4.35% Opex for Quarter 1	10%	10.57% – Opex variance	10%	15.17%-vacancies in the department MM, DM:SSP & Risk officer caused the variance	10%	21.82%-operating variance.	Annexure B Financial Report	11.82%	Fast-track the appointment of the MM & Risk officer

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Q1	Actual Q1	Target Q2	Actual Q2	Target Q3	Actual Q3	Target Q4	Actual Q4			
4	Financial management and viability	To effectively manage finances and improve financial sustainability	Expenditure Management	% Capital budget variance in terms of SDBIP	40%	10%	10%	25%-limited bidding process of the Electronic PM Reporting System at advanced stage	10%	-4 % The project PMS electronic system was cancelled .	10%	20%-cancellations of PMS system due to budgetary constraints	10%	26%- capital variance	Annexure C Project status report	16%	Improve spending in the two remaining projects
5	Financial management and viability	To effectively manage finances and improve financial sustainability	Supply chain management	% Project specifications / terms of reference ready for advertisement before the end of financial year	0%	100%	Not applicable	N/A	N/A	Not applicable for this quarter	N/A	Not applicable for the Quarter	100%	Only project for department which does not require specification. Public participation -IDP	None	100%	None
6	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Average % AG material audit queries resolved	0%	100%	Not applicable this quarter	N/A	20%	75%-9 /12 issues raised by AG for 2012/13 have been resolved	60%	9/12-75% - We had a meeting with the HOD for Roads & Transport requesting them to withdraw the 2004 Gazette.	100%	9/12-75%. Two findings which are road infrastructure classification and wage curve are beyond the municipal control however there are on-going engagement	2012/13 Action plan	25%	Continual engagements with the the department & SALGA

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Q1	Actual Q1	Target Q2	Actual Q2	Target Q3	Actual Q3	Target Q4	Actual Q4			
														between the municipality and provincial departments regarding this			
7	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% Identified risk resolved within timeframes as specified in risk plan	50%	100%	25%	50% 1/2 resolved with in the first quarter	50%	100% 2/2 issues were resolved in the second quarter.	75%	100% resolved in the second quarter	100%	N/A	Risk assessment report	0%	None
8	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of Audit Committee recommendations implemented	4	100%	100%	100% 4/4 all recommendations implemented with regard to 2012/13 Annual performance Report	100%	100% 3/3 audit committee recommendations were implemented the second quarter	100%	50% 2/4 audit committee recommendation resolved	100%	80% 4/5 audit committee recommendation resolved	Minutes/Resolution	20%	Follow up on Audit committee resolutions
9	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	# of Performance audit reports submitted to Council	0	4	1	1 Q1 assessments conducted on 29 October 2013 a report will be submitted	2	2 The chairperson of the audit committee presented the quarterly to council in	3	3 The chairperson of the audit committee presented a report during council in the 31 st of March 2014	4	4 The chairperson present the audit committee report during the council sitting on the 29 May 2014	Audit Committee report to council.	0	none

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Q1	Actual Q1	Target Q2	Actual Q2	Target Q3	Actual Q3	Target Q4	Actual Q4			
								d in the next council meeting		December 2013							
10	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions implemented within timeframes	80%	90%	90%	100% 5/5 resolutions implemented	90%	100% the notice for public comments was issued on the 19/12/13 for 2012/13 Draft Annual report	90%	100% -4/4 resolutions implemented	90%	100% -4/4 resolution were implemented	Council resolution Implementation report and Notice	10%	None
11	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Inter-governmental relations	% Municipal Managers Forum Resolutions related to department implemented within specified timeframes	80%	100%	90%	100% 6/6 resolution implemented	90%	0% The MM's forum was rescheduled to be held in the 3 rd Quarter	90%	3/3 resolutions implemented	90%	The MM's forum meeting was not convened for the Quarter	None	0%	None
12	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Monitoring and Evaluation	# of Performance coaching with Senior Managers conducted	0	4	1	0 No coaching was conducted because no senior manager scored less than 100 in the assessment	2	0 No coaching was conducted because no senior manager scored less than 100 in the assessment	3	0 no manager performed less than 100 in the assessments	4	0 no manager performed less than 100 in the assessments	Assessment report	4	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Q1	Actual Q1	Target Q2	Actual Q2	Target Q3	Actual Q3	Target Q4	Actual Q4			
								ent									
13	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Public Participation	# of IDP Representative Forum meetings convened	4	4	1	1 1 st IDP rep forum held 26 August 2013 at Aboo Tayob-Mokopane	2	2 nd Rep Forum held 12 November 2013, Bela-Bela local municipality.	3	3/3 the third IDP Rep Forum was held 19 March 2014 Mookgophong Local Municipality.	4	4/4 Meeting held 23 May 2014 OR Tambo Hall-Modimolle	Invitations, Agenda, Attendance register & Minutes	0	None
14	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	% of disciplinary actions initiated by the Municipal Manager	100%	100%	100%	0% No case of misconduct was reported	100%	0% No case of misconduct was report in the Quarter	100%	0. no case of misconduct reported	100%	0. no case of misconduct reported	-	100%	None
15	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	# of Senior Managers with signed Performance Agreements within one month of appointment	5	7	4	6/7 Senior Managers has signed the Performance Agreement within the 1 st month of appointment	5	6/7 All senior managers signed the Performance agreements.	3	6/7 senior managers have signed the Performance Agreement	7	6/7 senior managers have signed the Performance Agreement	2013/14 performance Agreements	1	Ensure that all PM agreements are signed on time
16	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	# of Senior Managers' Performance Assessment conducted	3	4	1	7/7 1 st Quarter assessment was conducted 29 October 2013	2	The 2 nd assessment is scheduled for the 15-16 Jan 2014	2	2/2 the Mid-year assessments conducted on 15-16 January	4	The 3 rd Quarter assessment were conducted 11 April 2014, the 4 th are scheduled 11 July 2013	Assessment Schedule,	1	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Q1	Actual Q1	Target Q2	Actual Q2	Target Q3	Actual Q3	Target Q4	Actual Q4			
17	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	# of Performance evaluation conducted	0	1	Not applicable	N/A	N/A	Not applicable	N/A	Evaluation will be conducted in the 4th Quarter	1	1/1 Meeting held 12 June 2014	Invitations , Agenda, minutes & attendance register	0	None
18	Transformation and organisational development	To attract ,develop and retain ethical and best human capital	Organisational Development	# of policies / framework reviewed	2	2	Not applicable	N/A The 2 policies will be reviewed on the 4 th Quarter	N/A	Not applicable	N/A	Policies will be reviewed in the 4th quarter	2	2/2 PMS Policy and Framework were reviewed	Executive Mayor, acknowledgment letter Policy & Framework	0	None

N.B # means Number of and % means percentage of

Corporate support & Shared Services – Vote 003

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Targets 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual Quarter 3	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1	Basic Service Delivery	To coordinate and monitor infrastructure development for provision and access to services	Project management	% Projects management efficiency	80%	100%	25%	33.3% 3/9 project completed	50%	33.3% 3/9 project completed	75%	55.6%-5/9 project completed within budget and time.	100%	66.67%-6/9 project completed	Project status report	33.33%	Fastrack the SCM processes to implement projects effectively
2	Basic Service Delivery	To coordinate and monitor infrastructure	Project Management	% of Rollover from the previous financial year	70%	N/A	100%	57% 2/5 rollover projects completed	N/A	3/5 The 2 outstanding rollovers will be completed in the next	N/A	3/5 projects completed	N/A	60% The 2 outstanding rollovers will be completed	Project status report	40%	Implement forward planning in the implementation of

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Targets 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual Quarter 3	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		development for provision and access to services		completed						quarter				in the next quarter			projects
3	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Operating budget variance in terms of SDBIP	7%	10%	10%	5.62% Variance Opex	10%	14.06% Opex variance	10%	16.98%	10%	Opex variance 15% - due to vacancies	Annexure B Financial Report	5%	Fill the vacancies in the department
4	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Capital budget variance in terms of SDBIP	10%	10%	10%	137% Over-expenditure on Capex	10%	34% Capex variance.	10%	75%	10%	Capex variance 63%	Annexure C Project status report	53%	Implement the forward planning in the implementation of projects
5	Financial management and viability	To effectively manage finances and improve sustainability	Supply chain management	% Projects specifications/ terms of reference ready before the end of current financial year	0%	100%	Not applicable	N/A	N/A	N/A	N/A	N/A	100%	No new Project for 14/15 financial year related to the department due to financial constraints	None	-	-
6	Good governance and public participation	To develop & implement integrated management	External Auditing	% AG queries related to CSSS addressed	0%	100%	20%	Audit outcome will be issued end of November 2013	40%	45% 1 Audit query to be resolved	60%	60% on progress	100%	1/1 Audit query was resolved 100%	Audit action plan	0%	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Base line	Annual Targets 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual Quarter 3	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		and governance systems															
7	Good governance and public participation	To develop and implement management and governance systems	Internal Auditing	% Internal Audit queries related to CSSS addressed	80%	100%	25%	80% 4/5 Queries related to the department are resolved	50%	75% 15/20 resolved	75%	66.67% -20/30 issues raised resolved	100%	95%-19/20 resolved	Internal Audit report	5%	Fastrack the resolution of queries
8	Good governance and public participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions related to CSSS implemented within timeframe	90%	100%	90%	100% 1/1 council resolutions were resolved	90%	100% 4/4 resolutions implemented	100%	2/2 resolutions implemented	100%	4/4 resolutions implemented	Council register	0%	None
9	Good governance and public participation	To develop and implement integrated management and governance systems	Governance	% Risks related to CSSS addressed	60%	100%	25%	50% 2/4 risks addressed	50%	100% 2/2 resolved	75%	75%- 2/3 risks resolved	100%	67% 4/4 resolved	Risk register	33%	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Base line	Annual Targets 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual Quarter 3	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
10	Good governance and public participation	To develop and implement integrated management and governance systems	Fleet management	% Compliance of service interval of vehicles	100 %	100%	100%	100% All vehicles were serviced as per service plan	100%	100% All vehicles were serviced as per service plan	100%	100%- all vehicles are maintained	100%	All vehicles were serviced as per service plan	SLA Report	0%	None
11	Good governance and public participation	To develop & implement integrated management & governance systems	Information and Communication Technology	% actual uptime of Key Systems	90%	90%	90%	99% Municipal Key system were on line in the first quarter.	90%	98% of the time the system running	90%	98% of the time system is running	90%	98.25% of the time the system running	SLA Reports	8.25%	None
12	Good governance and public participation	To develop & implement integrated management & governance systems	Information and Communication Technology	% Actual implementation of ICT Plan	70%	80%	70%	100% CCTV for Lephalale fire fighting projects completed.	70%	33% 1/3 project completed	80%	1/3 in now that the service provider is been appointed to completed the remaining 2	80%	100% 5/5 project completed	CCTV Final invoice	20%	None
13	Good governance and public participation	To develop & implement integrated management	Information and Communication Technology	# of Website maintenance report submitted	3	4	1	3 maintenance report submitted on 30 September 2013	2	5/2 reports submitted	3	7/2 report submitted	4	11/4 reports submitted	Report attached	7	none

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Base line	Annual Targets 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual Quarter 3	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		ment & governance systems															
14	Good Governance and public participation	To develop & implement integrated management & governance systems	ICT	% of website updated with legislative reports	60%	100%	Not applicable	N/A	N/A	The draft 12/13 annual report 11/12/2013	100%	100%- Final 2012/13 AR, 14/15 IDP, Budget & SDBIP.	100%	100% final IDP/Budget & SDBIP.	Website report	0%	none
15	Good governance and public participation	To develop & implement integrated management & governance systems	Human resources management	# of HR policies reviewed	2	2	Not applicable	N/A	N/A	N/A	2	Review policies in the last quarter.	N/A	2/2 HR policies reviewed	Reviewed HR Policies	0	None
16	Transformation and Organisational Development	To attract, develop and retain best human capital	Capacity building and Training (HRD)	% Training budget actually spent on training	80%	100%	25%	12.97% 48 000.00/ 370 000.00 Spent in the first quarter	50%	78.16% 240 210 of 370 000 Spend.	75%	80%- 289 210 of 370 000 Spend in the 3rd Quarter	100%	89% 387 354 .74 of 435000 Spent in the 4 th Quarter	Training report attached	11%	Increase spending on training budget.
17	Transformation and Organisational Development	To attract, develop and retain best	Human Resource Management	% of disciplinary actions initiated within 90 days of	80%	100%	100%	0% No case of misconduct were reported	100%	0% No case has been reported	100%	0%- No case has been reported	100%	0% No case has been reported	None	100%	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Base line	Annual Targets 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual Quarter 3	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		human capital		occurrence				in Q1									
18	Transformation and Organisational Development	To attract, develop and retain best human capital	Human Resource Management	% of ROI in training	0%	100%	25%	0% ROI will be calculated in the 4 th Quarter	50%	0% ROI will be measured in the 4 th quarter	3	ROI will be calculated in the last quarter	100%	ROI could not be calculated due to skills gap in this regard	none	100%	Capacitate the HRD officer to calculate ROI
19	Transformation and Organisational Development	To attract, develop and retain best human capital	Human Resource Management	# of LLF meetings held	4	4	1	1/1 meeting was held 03 /09/2013	2	2/2 meeting held on 03 Dec 2013	3	1/3 meeting held 2 failed due lack of quorum	4	4/4 meeting held on 27 APRIL 2014	Attendance register and minutes attached	0	None
20	Transformation and Organisational Development	To attract, develop and retain best human capital	Human Resource Management	% Progress with compilation and submission of WSP to LGSETA	100 %	100%	Not applicable	N/A Report will be submitted in the 4 th Quarter	N/A	Report will be submitted in the 4 th Quarter	N/A	Report will be submitted in the 4 th Quarter	100%	100%-The report submitted to LGSETA on 30 April 2014	Submission letter	0%	None

N.B # means Number of and % means percentage of

Planning and Economic Development – Vote 004

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseline	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidenc e	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1	Spatial rational e	To ensure coordinate d developm ental planning and implement ation	Integrat ed planning	# of Spatial planning project in the SDF implemente d	1	1	1	Draft phases 1-4 in place	1	1-Final SDF draft presented to the general public. Public comments due date scheduled for 20/01/2014	1	Final SDF report submitted to WDM Council for approval.	1	SDF approved by council 29 May 2014	Council resolutio n	0	None
2	Spatial rational e	To coordinate and monitor infrastru ct ure developm ent for the provision and access to services	Integrat ed planning	# of District Planning Forum meeting held	40%	4	1	No meeting held. Currently reviewing the TOR to be in line with WEDA Operations	1	1-Plenary meeting with COGTA and other stakeholders held on the National concept of Business developmen t forum. TOR similar to district planning forum	1	2/3 meeting of the Business Developm ent forum held during quarter.	1	2/4 BDF meeting held	Minutes & attenda nce register	2	Adhere to schedule
3	Basic Service Delivery	To coordinate and monitor infrastru ct ure developm ent for the provision and access to services	Project Manage ment	% Projects managemen t efficiency	90%	100%	25%	25%-All projects on course, except the Mabatlane Beautification project	50%	50%-All project on course except the Mabatlane beautificatio n project. Shortage of concrete blocks as a result is coursing the delay.	75%	Mabatlane Beautificat ion project on course. Paving bricks procured and contractor back on site after floods delayed	100%	66.67%- Two projects not successfully implemente d due to lack of counter funding from beneficiaries	Project status report	33.33%	Engage the beneficia ries and other stakehold ers for funding

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseline	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidenc e	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
												project.					
4	Basic service Delivery	To coordinate and monitor infrastructure development for the provision and access to services	Project management	% of Rollover from the previous financial year completed	70%	100%	100%	60%-Bela-Bela Flea market complete, CBD Development and SDF Review at final draft stage	N/A	70%-Bela-Bela Flea market complete, CBD Development and SDF Review at final draft stage	N/A	80% CBD Development plan & SDF review at final draft stage.	N/A	67%-2/3 roll over projects completed	Project status report	33%	Implement forward planning in the implementation of projects
5	Local economic development	To ensure optimal utilisation and adherence to space economy	Job creation	# of Jobs created through LED initiatives	30	40	20	0 No jobs created in the 1st Q	30	124- jobs created on mabatlane project and LED strategy Review field work, 1 Modimolle security cameras and 100 Waterberg meander	40	No jobs created in the Q3	40	124 jobs created in the second Quarter	None	84	None
6	Local economic development	To ensure optimal utilisation and adherence to space economy	Job creation	# of functional CTAs District wide	4	2	Not applicable	Modimolle & Mookgophong resuscitation plan in place	1	1-Modimolle CTA launched & functional	N/A	1-Mookgophong CTA resuscitation in place.	1	1/2-Resuscitation plan for Mookgophong CTA in place	CTA Report	1	Implement the CTA of Mookgophong
7	Local economic development	To ensure optimal utilisation and adherence to space	Job creation	# of publication issued /made	1	2	1	No publications for the 1st Quarter	N/A	3000 Tourism guide booklets Modimolle CTA	1	1-limpopo Routes & directory magazine printed awaiting	N/A	Service provider for development of district brochure failed to	None	0	None

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseline	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidenc e	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		economy										delivery		meet deadlines. Order cancelled			
8	Financia l management and viability	To effectively manage finances and improve sustainability	Expendit ure management	% Operating budget variance in terms of SDBIP	9%	10%	10%	5.18% Opex	10%	10.20% - Opex	10%	45% as per financial report	10%	-3% variance for the Quarter – PED 0% variance for abattoir	Annexur e b Financial Report	7%	None
9	Financia l management	To effectively manage finances and improve sustainability	Expendit ure Management	% Capital budget variance in terms of SDBIP	0%	10%	10%	56% CAPEX	10%	59%- Capex	10%	13.05%	10%	38% variance for the Quarter	Annexur e D financial report	28%	Forward planning in the implementation of Projects.
10	Financia l management and viability	To effectively manage finances and improve sustainability	Supply chain management	% Projects terms of reference/specifications ready for advertisement before end of current financial year	New target	100%	Not applicable	Specifications for all the identified projects were in place before end of the year	N/A	Specifications were concluded in the last quarter	N/A	Not applicable for the quarter	100%	No new project for 2014/15 related to the department	None	-	-
11	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Auditing	% Internal Audit Unit audit queries related to department resolved	0%	100%	25%	0%-No internal audit queries related to PED	50%	0%-No internal audit queries raised related to PED	75%	0%-No internal audit queries raised related to PED	100%	0%-No internal audit queries raised related to PED	Internal Audit report	100%	None

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseline	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidenc e	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1 2	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Auditing	% Identified risk resolved within timeframes as specified in risk plan	60%	100%	25%	25%-One out of three risks identified resolved the will be resolved in Q3 & Q4	50%	40%-The remaining two risks are scheduled for completion in the next quarter	75%	100% - 3/3 risks resolved	100%	50% 1/2 all risks resolved in Quarter 3	Risk register	50%	Resolve the risks as identified
1 3	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Auditing	% AG audit queries related to department resolved	100%	100%	Not applicable	No AG queries for PED	40%	0%-No AG queries related to PED	60%	0%-No AG queries related to PED	100%	0%-No AG queries related to PED	None	100%	None
1 4	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Governance	% Council resolutions related to department implemented within timeframe	90%	100%	100%	80%-WEDA Benchmarking visit with Sekhukhune Econ. Dev. Agency done. Draft advert for inviting board members of WEDA in place. Awaiting comments of EM Agri-Park Co-ordination meetings and Skills audit done	100%	81%-of council resolutions implemented within timeframe.	100%	Abattoir -resolved that to halt on the implementation of outsourcing abattoir until end June 2014.	100%	2/2 resolutions related to the department resolved	Council resolutions implementation report	0%	None

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseline	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidenc e	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
15	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Inter-governmental relations	% Municipal Managers Forum Resolutions related to department implemented within specified timeframes	90%	90%	90%	No Municipal Managers Forum meeting resolutions outstanding for PED	90%	0%-No meeting for the quarter	90%	0%-No resolutions for PED	90%	0%- No meeting was convened for the quarter	None	90%	None
16	Transformation and organisational development	To attract, develop and retain ethical and best human capital	Human resources management	% Disciplinary actions initiated by MCSSS	100%	100%	100%	No case of misconduct report related to the department	100%	0%-No case of misconduct was report	100%	0%-No case of misconduct was report	100%	0%-No case of misconduct was report	Report	100%	None

N.B # means Number of and % means percentage of

Infrastructure Development – Vote 005

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseli ne	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1	Basic Service Delivery	To coordinate and monitor infrastructure development for provision of access to services	Project Management	% of Rollover from the previous financial year completed	60%	100%	100%	2.39%-All the contractors are on site except Mookgophong sewer connection and provision of VIP sanitation	N/A	43%-Spending on roll overs.	N/A	94% -all contractors are on site except for Mookgophong sewer connections & provision of VIP sanitation	N/A	6/6 -100%-rollover spending done.	Payment certificates	0%	None

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseli ne	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
2	Basic Service Delivery	To coordinate and monitor infrastructure development for provision of access to services	Project Management	% Projects management efficiency	70%	100%	100%	90%-All the contractors are on site except Mookgophong sewer connection and provision of VIP sanitation	100%	100%-All contractors are on site and are busy with construction. Monthly process report are submitted to & we conduct monthly meetings on site.	100%	All project on track to be completed by end June 2014.	100%	All project are monitored monthly progress report submitted meeting held on site.	Project status, & progress report	0%	None
3	Basic Service Delivery	To coordinate and monitor infrastructure development for provision of access to services	Water and sanitation	# of Quarterly Water & Sanitation (FBS) forum meetings coordinated	4	4	1	3/1-meetings held on the 12 July ,16 August, 13 September 2013	2	2- Integrated water support forum has been established & the 1 st meeting held on the 3 rd of December 2013. The crocodile west strategy meeting was held on	4	2 meeting s held	4	7/4 integrated water services meetings held at district level to support WSAs.	Minutes, Invitations & attendance register	3	None
4	Basic Service Delivery	To coordinate and monitor infrastructure development for provision and access to services	Electricity	# of Electricity forum meetings coordinated	11	6	2	3/3-meetings held on the 31 July, 28 August & 18 September 2013. Eskom was	3	5/5 meeting held at local municipalities.	5	8/8 meeting held	6	9/6 meeting held	Energy forum minutes & invitation & Attendance register	2	None

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseli ne	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
								invited to make presentation on application process of electricity process.									
5	Local economic development	To ensure optimal utilisation of & adherence to space economy	Job creation	# of Jobs created through EPWP	140	140	40	27/40 Mookgophong sewer & provision of VIP sanitation have not yet started.	80	120 jobs were created through PEWP programme.	95	140 jobs were created	140	151 jobs created through EPWP projects	EPWP report	11	None
6	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Operating budget variance in terms of SDBIP	10%	10%	10%	3.06% Opex Variance	10%	7.16% Opex Variance	10%	8..10%	10%	-0.97% variance for Quarter 4	Annexure B financial report	9.03%	None
7	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Capital budget variance in terms of SDBIP	20%	10%	10%	79% CAPAX variance	10%	37% 37% all project are under construction delays were due to BEC & BAC	10%	13%	10%	13% variance for quarter 4 Project delays due to floods.	Annexure D Financial report	3%	Implement forward planning to implement project in time & within budget
8	Financial management	To effectively manage finances and improve sustainability	Supply chain management	% Projects specifications/ terms of reference ready for advertisement before the end of current financial year	0%	100%	Not applicable	N/A	N/A	-	N/A	N/A	100%	No new projects for 14/15 financial year	None	-	-

	KPA	Strategic Objective	Program me / Focus area	Performanc e Indicators	Baseli ne	Annua l Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Quarter 1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
9	Good Governance and Public Participation	To develop & implement integrated management & governance systems	Auditing	% Internal Audit Unit audit queries related to department resolved	100%	100%	25%	0%-No queries related to the department	50%	0%-No Queries related to the department for this quarter	75%	0%-No Queries related to the department for this quarter	100%	1/1 query related to the department not resolved	Internal Audit report	100%	Expedite the resolution of queries
10	Good Governance and Public Participation	To develop & implement integrated management & governance systems	Auditing	% Identified risk resolved within timeframes as specified in risk plan	100%	100%	25%	0%-No risks identified related to the department	50%	0%-No risk identified for the department	75%	1/1 risks identified & resolved	100%	1 risk resolved in the 3 rd Quarter	Risk register	0%	None
11	Good Governance and Public Participation	To develop & implement integrated management & governance systems	Auditing	% AG audit queries related to department resolved	100%	100%	20%	0%-Audit outcome will be issued at the end of November	50%	50%-1 issue raised classification of roads, a meeting with the MEC was held to repeal the Gazette	60%	50% - still awaiting the Gazette	100%	The old Gazette was withdrawn and the new Gazette was promulgated by the MEC of Roads and transport	Gazette on classification of roads	0%	None
12	Good Governance and Public Participation	To develop & implement integrated management & governance systems	Governance	% Council resolutions related to department implemented within timeframe	100%	100%	100%	0%-No resolution related to the department	100%	0%-no resolution related to the department	100%	100%-2/2 resolutions resolved	100%	No council resolution related to the department for Quarter 4	Council resolutions	0%	None
13	Good Governance and Public Participation	To develop & implement integrated management & governance systems	Inter-governmental relations	% Municipal Managers Forum Resolutions related to department implemented	100%	90%	90%	0% No resolutions related to the department	90%	0%-No meeting was held for the quarter	90%	No resolutions related to the department on 17 March 2014	90%	No meeting convened for the quarter	N/A	0%	None

N.B # means Number of and % means percentage of

Executive Support – Vote 006

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to services	Project management	% Project management efficiency	80%	100%	100%	80%-Tender for the production of the Newsletter at an adjudication stage	100%	80%-Service Provider appointed for production of the Newsletter	100%	100%-2/2 editions delivered	100%	100%-3/3 editions delivered	News letter	0%	None
2	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to services	Client Relations Management	% Presidential hotline queries addressed within 2 weeks of receipt	83%	100%	100%	90%-1 Query outstanding & referred to Bela-Bela Local Municipality	100%	100%-All queries related to WDM resolved	100%	100%-All queries resolved	100%	100%-All queries resolved	Hotline Report	0%	None
3	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to services	Client Relations Management	% Premier hotline queries addressed within 2 weeks of receipt	100%	100%	100%	100%-No Premier hotline queries received	100%	100%-No Premier Hotline queries related to WDM	100%	100%-No Premier Hotline queries related to WDM	100%	100%-No Premier Hotline queries related to WDM	Hotline Report	0%	None
4	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Operating budget variance in terms of SDBIP	7%	10%	10%	3.21%-Training for councillors on executive	50%	45.06%-Caused by vacant post of the IGR Officer	10%	4.03% as per financial report	10%	1.14%	Operating expenditure Report	8.86%	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
								leadership									
5	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Capital budget variance in terms of SDBIP	9%	10%	10%	-15%- Woman programme brought forward	100%	143%- Youth and HIV/AIDS programmes brought forward	10%	20% as per financial report	100%	14%- learning & sharing – New castle Municipality postponed the event which was scheduled for Quarter 4	SDBIP Expenditure Report	4%	Implement forward planning in the implementation of project
6	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure management	% Tender specifications/ terms of reference ready for advertisement before the end of current financial year	New target	100%	Not applicable	0%- Specifications were ready by June 2013	N/A	N/A	N/A	N/A	100%	100%- Specifications for 2014/15 project are ready for implementation. Stated with implementation of Mandela Day on the 18 July 2014	Specifications and programmes for Executive office.	0%	None
7	Good governance and public participation	To develop & implement integrated management & governance systems	Auditing	% AG Audit queries addressed	0%	100%	Not applicable	N/A - Audit outcome will be issued at the end of November 2013	N/A	N/A-No AG queries related to the department	60%	N/A-No AG queries related to the department	100%	0%- No AG queries related to the department	Audit action plan	100%	None
8	Good governance	To develop &	Internal Audit	% Internal Audit	60%	100%	25%	100% - All	50%	25%- Awaiting	75%	Awaiting appointment	100%	100%- 1/1 Query	Internal Audit	0%	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
	ence an public participation	implement integrated management & governance systems		queries addressed				internal Queries addressed		appointment of the IGR Officer (post advertised)		ment of the IGR officer.		resolved IGR officer appointed	Report		
9	Good governance and public participation	To develop & implement integrated management & governance systems	Risk Management	% Risks related to OEM addressed	90%	100%	25%	12.5%- 1/2 risk addressed	50%	25%- Awaiting appointment of the IGR Officer (post advertised)	75%	0%- no risks were identified related to the department	100%	0%- no risks were identified related to the department	Risk Management Report	100%	None
10	Good governance and public participation	To develop & implement integrated management & governance systems	Governance	% Council resolutions implemented within time frame	90%	100%	100%	100%- 2/2 council resolutions related to the department implemented	100%	100%- 2 of 2 resolutions implemented	100%	5/5 resolutions resolved	100%	1/1 resolution resolved	Resolution Register	0%	None
11	Good governance and public participation	To develop & implement integrated management & governance systems	Governance	# of Portfolio Committees meetings convened	7	35	7	14 various portfolio committee meetings held as per schedule	14	14-All portfolio committee meetings held as per schedule	21	21/21 meetings for the quarter held	35	35/35 Meeting for the year were held	Attendance Registers	0	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
12	Good governance and public participation	To develop & implement integrated management & governance systems	Governance	# of MPAC meetings held	4	4	1	0- Meeting postponed due to unavailability of members	2	2-MPAC met on the 22 October to discuss the Annual Report and 14 November for projects visit	3	3/3-third meeting held 18 March 2014	4	4/4 held to discuss district report to Province	Minutes and Reports	0	None
13	Good governance and public participation	To develop & implement integrated management & governance systems	Public participation	# of Community feedback meetings held	4	4	1	0-Batho pele postponed due to the visit by the Premier	2	2-PPP held on the 17 and Batho Pele Event on the 18 October	3	PPP held on the 21 February 2014 & hosted the provincial PPP on the 07 March 2014	4	4 th Executive Mayor engaged farming community on the 13 th April 2014 at Kroomdraai	Event Report	0	None
14	Good governance and public participation	To develop and implement integrated management and governance systems	Inter-governmental relations	% District Inter-governmental Relations Forum meeting resolutions implemented	80%	100%	100%	100%-1/1 resolution implemented	100%	IGR met on 7 November and 1 out of 1 resolutions implemented	100%	Meeting schedule for the 4 th march and postponed.	100%	Meeting postpone due to unavailability of Mayors	Letter to the MEC for non-attendance of meetings by stakeholders	0	N/A

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
15	Good governance	To develop and implement integrated management and governance systems	Governance	# of Ordinary Council meetings held	4	4	1	1/1- Meeting held 29 August 2013.	2	2/2- Meeting held on the 5 th December 2013	3	3/3 council meeting held to approve the Draft IDP/Budget/SDBIP	4	4/4 meeting held 29 May 2014 to Approve 14/15 IDP/Budget and SDBIP	Minutes, resolutions and attendance register	0	None
16	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Inter-governmental relations	# of Sharing & learning (Twinning) meetings held	2	2	Not applicable	N/A	1	New castle Municipality postponed the event which was scheduled for Quarter	N/A	Not applicable	2	1/2 meeting held with Task team members of Kgatleng District council to prepare JTC,JEC and sporting event	Minutes & attendance register	1	Adhere to schedule
17	Good governance and public participation	To empower the community and instil sense of ownership of development	Community awareness	# of HIV/AIDS Committee meetings held	0	2	Not applicable	N/A	N/A	2- HIV/AIDS awareness campaigns held on the 17 October and 6 December 2013	1	Training for local council held in January	2	Technical committee meeting to prepare the operational plan Hosted SANAC meeting 15 th April 2014	Reports	0	None
18	Good governance and public participation	To develop and implement integrated management and governance	Disability Development	# of District disability desk meetings held	2	4	1	0- Meeting for 20 September postponed	2	4 3 Prep meetings held and	3	Disaster Desk meeting held on the 27 February	4	Workshop on the District Entrepreneurs network held on the 25 th June and	Event Report & attendance register	0	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual	Target Quarter 2	Actual	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
		e systems						ed to 04 October 2013		Disability Event held on the 29 November 2013		2014		committee members appointed			
19	Good governance and public participation	To develop and implement integrated management and governance systems	Gender Development	# of District gender desk meetings held	2	4	1	1- Woman Caucus held on the 28 August 2013 to discuss council agenda	2	1-Event on the 16 Days of Activism Against the abuse of women and children held on the 8 Dec. 2013	3	Woman Caucus rescheduled for the 11 April due to unavailability of members	4	3/4 meeting held the last meeting held 11 th April 2014	Invitations & agenda minutes & attendance register	1	Adhere to the schedule
20	Good governance and public participation	To develop and implement integrated management and governance systems	Governance	# of Community service surveys conducted	0	1	Not applicable	N/A	N/A	N/A	N/A	N/A	1	Still awaiting suggestion box to be procured by CSSS	None	1	Fastrack the procurement of suggestion box

N.B # means Number of and % means percentage of

Social Development & Community Services – Vote 007

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Q1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
1	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to service	Project management	% of Rollover from the previous financial year completed	0%	100%	50%	30%-3/10 – insufficient budget which is now corrected , limited service providers, SP unable to perform & requested that the contract be cancelled & second SP appointed , project extension requested	100%	70%-7/10 roll over projects completed . The three remaining projects were re-advertised	N/A	2/3 project. Service provender asked for extensions. The last one no progress report.	N/A	78%-7/9 projects completed	Project status report	22%	To motivate for notice of breach of contract to AMM, to write the SP letter to respond within 10 days.
2	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to service	Project Management	% Projects management efficiency	90%	90%	90%	90% -All project are implemented without waste of time & money	90%	N/A	90%	3/29 -Except for 3 rollover projects all project are on track	90%	85%-of the project are underway	Project status report	5%	All projects are monitored on a weekly basis and underway/ doing well.
3	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to service	Fire Fighting/Disaster Management	% Building plans approved by local municipalities	100%	100%	100%	100%-42/42 received & attended to	100%	100%-8/8 building plans were approved	100%	0% no building plans for the quarter	100%	80% 4/6	Register & copies of report	2	Fasttrack the approval of building plans

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Q1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
4	Basic delivery service	To coordinate and monitor infrastructure development for the provision and access to service	Disaster Management	# of Disaster Management Advisory Forum meetings held	4	4	1	1-Meeting held 19 September 2013	2	1- The 2 nd meeting was scheduled for 05 Dec 13 and the quorum was not constituted, it was postponed	3	3/3- the 3 rd was provincial JOC on 20/03/2014 at wit poort due to floods declaration	4	6/4 meeting held 14\03\2014,20\03\2014,10\04\2014,03\06\2014,06\06\2014,27\06\2014	Invitations agenda, Attendance register & Minutes	0	None
5	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to service	Disaster Management	# of Disaster Management Annual Report submitted within timeframe	1	1	Not applicable	N/A	N/A	N/A	N/A	Not applicable	1	Still at draft stage	Draft report	1	Fastrack the report to be approved by council as required.
6	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to service	Fire fighting	# of Fire fighting reports submitted by local municipalities	4	4	1	2/6- Lephalale & Bela-Bela local Municipality submitted.	2	5 fire fighting reports submitted by local municipalities	3	5/6 reports submitted by locals	4	12/24 Only 4 Municipality submitted the reports	Reports	12	Encourage all Local municipality to report on time
7	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	% Food outlets issued with certificate of compliance (for outlets that comply with set standards)	100%	100%	100%	100%-57/57 applications received & issued with certificate of compliance	100%	100%-49/49 applications received & issued with certificates of acceptability	100%	100% -43/43 - applications received & issued with certificates of acceptability	100%	100% 54/54 certificates issued	Copies of certificates of compliance attached	0%	None
8	Basic service delivery	To preserve and protect natural	Municipal Health	# of Permitted municipal	8	8	2	13/2 monitoring inspections	4	17/4 monitoring	6	15/6 monitoring inspections	8	15\8 were monitoring and	Copies of reports	52	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Q1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
	y	resources and promote public health		landfill sites monitored				were done.		inspections were done-30		were done -45		inspections-60			
9	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	% Water samples collected and analysed	100%	100%	100%	100%-36/36 samples collected were all analysed	100%	0%-No water samples taken because the budget is exhausted	100%	1 water samples taken due to budget exhaust.	100%	37/37 No water sample taken in the last quarter due to budget constraints	N/A	0%	None
10	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	# of Health and hygiene awareness campaign initiated	150	152	38	30/38 session were held	76	45/75 health & hygiene sessions were held	114	60/114 planned health & hygiene sessions.	152	78\152 awareness were contacted	Attendance Register	74	Develop schedule and adhere to it.
11	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	% of EIA attended to	0%	100%	Not applicable	N/A	N/A	5 submitted and attended to	100%	2 EIA reports submitted	100%	120% -6/5 EIA'S received and attended to	EIA'S reports	20%	None
12	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of listed activities in terms of AQA inspected	0	20	Not applicable	N/A	N/A	3 listed activities in terms of AQA were inspected	10	3/10 were inspected	20	4/20-listed activities in terms of AQA were inspected	Copies of reports attached	16	Adhere to the schedule
13	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of ambient air quality monitoring reports submitted	0	6	Not applicable	N/A	N/A	3 monitoring reports submitted	3	3 monitoring reports submitted	6	4/6 Equipment breakdown monitored	Reports attached	2	None
14	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure Management	% Operating budget variance in terms of SDBIP	9%	10%	10%	9.26%=(11.29% SDCS 15.36% Fire-fighting 1.15% Health)	10%	15% (16.29% SDCS 26.65% fire fighting 2.72%	10%	18% (27.30% SDCS 20.30%fire fighting 6.67% health)	10%	14.81% 31.78% SDCS - due to Vacancy post of the Manager. 16%	Annexure B Financial report	4.81%	Fast-track the appointment of the Manager

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Q1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
										health)				Health. 12% Disaster			
15	Financial management and viability	To effectively manage finances and improve viability	Expenditure management	% Capital budget variance in terms of SDBIP	10%	10%	10%	58.7%=(-353 % Fire-fighting -18% Disaster(Fire -Fighting)	10%	54%=(96% SDCS 70% Disaster -4% health)	10%	74%	10%	69% - Social Services, Health & Disaster	Annexure D Financial report	59%	Implement forward planning in the implementation of projects
16	Financial management and viability	To effectively manage finances and improve sustainability	Supply chain management	% Projects specifications ready for advertisement before end of current financial year	New target	100%	Not applicable	N/A	N/A	N/A	N/A	Not applicable	100%	No new projects for 2014/15 due to financial constraints	None	-	-
17	Good governance and public participation	To develop and implement integrated management and governance systems	Auditing	% AG audit queries related to SCDS addressed	0%	100%	20%	Audit outcome will be received at the end of November 2013	40%	0%-No AG queries related to the department	60%	0%-No AG queries related to the department	100%	0%-No AG queries related to the department	None	-	-
18	Good governance and public participation	To develop and implement integrated management and governance systems	Internal Audit	% Internal Audit queries related to SCDS addressed	25%	100%	25%	0%-No Internal Audit Queries related to the department	50%	100%-No Internal Audit related to the Department	75%	0%-No Internal Audit related to the Department	100%	1/1 Internal Audit related to the Department not resolved	Internal Audit register	100%	Expedite the resolution of queries
19	Good governance and public participation	To develop and implement integrated management and governance systems	Risk Management	% Risks related to SDCS addressed	25%	100%	25%	0%-No risks identified during Q1 that related to the department	50%	100%-No risks were identified related to the department	75%	0%-No risks were identified related to the department	100%	1/1 identified related to the department not resolved	Risk register	100%	Expedite the resolution of risks
20	Good governance	To develop and	Governance	% Council resolutions	100%	100%	100%	100%-1/1 resolution	100%	100% -No council	100%	0%- no council	100%	4/4 resolution	Resolution	0%	None

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Annual Target 13/14	Sep 2013		Dec 2013		Mar 2014		June 2014		Evidence	Variance	Remedial Action
							Target Quarter 1	Actual Q1	Target Quarter 2	Actual Quarter 2	Target Quarter 3	Actual Quarter 3	Target Quarter 4	Actual Quarter 4			
	ance and public participation	implement integrated management and governance.		related to SDCS implemented within timeframe				resolved		resolution related to the department		resolutions for the quarter3 related to the department		s related to the department resolved	register		

N.B # means Number of and % means percentage of .

CAPITAL WORKS PLAN

From the 2013/14 IDP a total of **85** IDP projects was approved by Council in May 2013 of which only 58 of them were successfully completed for the year under review. The CAPEX was 61.48%.

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
1	OMM	District Public Participation	R950 000	R950 000	100%	R670 542	R279 458	Project status report	The fourth Rep Forum held 23 May 2014 the project completed savings declared.
2	OMM	District Wide Audit System	-	R350 000	100%	R293 527	R56 473	Project status report	The system has been installed and is running, users have been taken for basic training and will go for champion training in August
	BTO	-	-	-	-	-	-	-	-
3	CSSS	Procurement of movable assets	R150 000	R650 000	100%	R330 314	R319 686	Project status report	The assets are procured as and when are requested by departments.
4	CSSS	Procurement of IT equipment	R275 541	R567 631	100%	R369 246	R198 385	Project status report	Procured IP Telephone System for Mokopane EHP Office. Procured laptops, wireless access points, AV licenses & switches.
5	CSSS	Fleet Management System	R1 800 000	R1 800 000	100%	R7 680	R 1 792 320	Project status report	Project transferred to Movable Assets in 14/15 due to budget constraints on appointing for full scope anticipated in this project.
6	CSSS	HRM and D Strategy	R400 000	R400 000	100%	R367 221	R32 779	Project status report	Project complete
7	CSSS	TASK(Job Evaluation System)	R150 000	R150 000	100%	R0	R150 000	Project status report	Delays in SALGA and Deloitte signing the national agreement - awaiting further instructions on how the procurement of the system is going to be made.
8	ID	Standby Diesel Generator	R 330 300	R512 626	100%	R512 625	R0	Project status report	Project complete
9	CSSS	WDM HO Lift	R245 000	R745 000	100%	R0	R745 000	Project status	Service providers were on-site on 11/04/2014 for inspection of the lift

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
								report	before they can send quotations.
10	CSSS	CCTV Cameras	R454 459	R454 459	100%	R454 459	R0	Project status report	Project complete
11	PED	Coordination of district-wide LED	R 50 000	R 200 000	100%	R 45 780	R 154 220	Project status report	To be used in the 14/15 year for District Spatial Planning & Economic Development Summit to be held in October 2014.
12	PED	SMME Support	R300 000	R300 000	100%	R280 950	R19 050	Project status report	Project complete
	PED	Review of Tourism Strategy	R200 000	-	-	-	-	-	The project was combined with the Review of the LED strategy. Savings diverted to Mabatlane Beautification project.
13	PED	Development of Makapans Valley	R100 000	100 000	100%	R0	R100 000	Project status report	Awaiting finalisation of Terms of Reference from beneficiary municipality and Tourism Agency. To be presented to BSC end of May 2014.
14	PED	Waterberg Biosphere Meander	R100 000	R123 775	100%	R239 773	R-115 998	Project status report	Additional GRANT funding of R140 000 to augment the shortfall. Project in progress, the last quarter report with invoices to be submitted end of June 2014.
15	PED	Rural Tourism Development	R100 000	R100 000	100%	R0	R100 000	Project status report	Mogalakwena Municipality is the beneficiary of the funds for the development of Makapan Heritage Route. Finalizing Terms of reference with intended implementing agent. BSC to consider during first week of May 2014.
16	PED	Modimolle security camera	R50 000	R50 000	100%	R50 000	R0	Project status report	Project complete
17	PED	Local Tourism Association Support (UE38)	R50 000	R 100 000	100%	R32 254	R67 746	Project status report	Five CTA'S Functional. Resuscitation plan for Mookgophong CTA developed.
18	PED	Getaway Show (UE38)	R200 000	R200 000	100%	R136 461	R63 539	Project status report	Project completed
19	PED	Marula Festival activities (UE38)	R100 000	R100 000	100%	R15 000	R85 000	Project status report	Project completed
20	PED	Tourism Indaba (UE38)	R300 000	R 392 490	100%	R352 850	R39 640	Project status report	Project completed
21	PED	Tourism monthly activities (UE38)	R30 000	R 30 000	100%	R 23 015	R6 985	Project status report	Project completed
22	PED	Publication (UE38)	R100 000	R100 000	100%	R0	R100 000	Project status report	Service provider failed to comply with timeframes given. Order cancelled
	PED	Wildlife Expo	R 50 000	-	-	-	-	-	Project cancelled budget redirect to other projects
23	PED	Vaalwater Beautification	R 200 000	R873 000	100%	R636 542	R236 458		
24	PED	Arrive Alive Campaign	R15 000	R15 000	100%	R15 000	R0	Project status report	Project Completed during Easter weekend
25	PED	Lephalale	R200 000	R200 000	100%	R177 344	R22 656	Project status	Production inputs procured for LAC project in ABBORTSPOORT

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
		Agricultural Corridor						report	
26	PED	Agri Park Support	R300 000	R346 543	100%	R39 691	R306 852	Project status report	Offered technical support for emerging farmers to exhibit at Africa Big Seven exhibition
27	PED	Review DITP and CPTR	R150 000	R164 000	100%	R164 000	R0	Project status report	Final draft presented to Portfolio committee, awaiting council resolution.
28	PED	WEDA	-	R499 300	100%	R55 869	R443 432	Project status report	Currently in the process of re-register WEDA. Corporate Support Services handling the matter.
29	ID	Upgrading of Regorogile streets	R300 000	R2 375 123	100%	R2 370 339	R4 784	Project status report	Project complete
30	ID	Upgrading of Marapong Township Street phase	R850 000	R2 624 252	100%	R 1 207 476	R1 416 776	Project status report	The progress is still slow due to the damage coursed by floods and additional funding has been requested to an able the contractor to complete the project. The progress is still 44%.
31	ID	Provision of VIP sanitation	R500 000	R1 401 652	100%	R1 401 652	R0	Project status report	Project complete
32	ID	Roads Management System	R1 571 000	R1 571 000	100%	R1 378 070	R192 930	Project status report	Project completed
33	ID	Mookgophong sewer connection	R1 800 000	R7 966 823	100%	R7 519 771	R447 052	Project status report	The project is at 84%
34	ID	Upgrade of Ga-Seleka Drop in Centre	-	R494 705	100%	R487 900	R6 805	Project status report	Project complete
	ID	Upgrading of sport facilities @ Lephalale & Mogalakwena	R500 000	-	100%	-	-	Project status report	Project cancelled by council during Adjustment budget adoption
35	ID	Completion of street in Mahwelereng (phase 2)	-	R83 791	100%	R0	R83 791	Project status report	Project complete
36	ES	District Public Participation	R900 000	R858 900	100%	R818 678	R40 222	Project status report	Project complete
37	ES	Communication-Newsletter	R250 000	R250 000	100%	R159 000	R91 000	Project status report	Multi-year project – Fourth edition in progress
38	ES	Production of diaries and calendars	R100 000	R100 000	100%	R76 340	R23 660	Project status report	Project complete
39	ES	Twinning	R300 000	R300 000	100%	R44 115	R255 885	Project status	Remaining amount will be rolled over to 2014/15 due to postponement of

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
		agreement						report	benchmarking.
40	ES	Mandela Day Celebration	R140 000	R140 000	100%	R139 239	R761	Project status report	Project complete
41	ES	Back to School campaign	R100 000	R100 000	100%	R99 776	R224	Project status report	Project complete
42	ES	Farmworkers Empowerment	R100 000	R100 000	100%	R98 920	R1 080	Project status report	Project complete
43	ES	Gender program(16 Days of Activism)	R100 000	R100 000	100%	R86 806	R13 194	Project status report	Project complete
44	ES	Senior Citizens Programme	R100 000	R100 000	100%	R96 810	R3 190	Project status report	Project complete
45	ES	Women Economic Summit	R120 000	R161 100	100%	153 584	R7 516	Project status report	Project complete
46	ES	Youth Development Programmes	R250 000	R250 000	100%	R249 758	R242	Project status report	Project complete
47	ES	People with Disability Programmes	R150 000	R150 000	100%	R148 800	R1 200	Project status report	Project complete
48	ES	HIV/AIDS Awareness Campaign	R150 000	R150 000	100%	R148 315	R1 685	Project status report	Project complete
49	ES	Heritage day Celebration	R180 000	R180 000	100%	R178 102	R1 898	Project status report	Project complete
50	ES	Traditional leadership development	R150 000	R300 000	100%	R244 841	R55 159	Project status report	The project is at 92% complete
51	ES	Women in sports	R100 000	R100 000	100%	R91 500	R8 500	Project status report	Project complete
52	ES	EM-Marathon	R75 000	R225 000	100%	R218 858	R6 142	Project status report	Project complete
53	ES	Coordination of moral regeneration	180 000	R180 000	100%	R177 549	R2 451	Project status report	Project complete
54	Health	Development of landfill site in Mookgophong	R1 650 000	R1 650 000	100%	R15 148	R1 634 853	Project status report	Project advertised on the 13/04/2014 and is closed on 3 May 2014. The BEC evaluated this project on the 21 May 2014 .

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
55	Health	Waste Management & Environment Lekgotla	R20 000	R50 000	100%	R15 000	R34 500	Project status report	Project completed
56	SDCS	Air quality Lekgotla	R50 000	R50 000	100%	R27 900	R22 100	Project status report	Project completed
57	SDCS	Air quality managements plans for LLM,TLM and Mog LM	R940 000	R940 000	100%	R670 876	R269 124	Project status report	Project completed
58	Disaster	Review of WDM Disaster Risk Management Plan & Framework	R300 000	R300 000	100%	R13 963	R286 037	Project status report	This project was adjudicated by the BAC on 16 May 2014 and the Professional Service Provider, DMS was appointed and the SLA was signed-off on 09 July 2014 during the kick-off meeting. The project will start on 09 July 2014 until 09 October 2014 (i.e. 03 months).
59	Disaster	Ground monitors- (All locals)	R180 000	R178 903	100%	R176 400	R2 503	Project status report	Project completed
60	Disaster	MDC- 4x2 Mobile Command Unit	R700 000	R811 263	100%	R811 263	R0	Project status report	Project completed
61	Disaster	LDC- 4x4 Major Urban Rescue Pumper & Equipment	R1 445 000	R1 459 286	100%	R0	R1 459 286	Project status report	SP requested an extension to 29 April 2014, the inspection was conducted on the 28/02/2014 and the water pump was not yet in the country to be fixed to the superstructure and the truck was also not available.
62	Disaster	Bela-Bela- 4x2 Double Cab RIV fully equipped	R700 000	R704 000	100%	R704 000	R0	Project status report	Project completed
63	Disaster	LDC-1x set of Rescue equipment (extrication Unit)TNT Rescue equipment	R200 000	R180 000	100%	R174 394	R5 606	Project status report	Project completed
64	Disaster	LDC - 1 x 1000 KPA / 100 bar skid units	R100 000	R108 500	100%	R0	R108 500	Project status report	SP has been appointed, order issued on 01/04/2014 and sent to the SP on the 08/04/2014. SP will be mounting the skid unit on the bakkie on 11/07/2014.
65	Disaster	Mookgopong- 2x 1000 KPA / 100 bar Skid Units	R195 000	R195 000	100%	R174 300	R20 700	Project status report	Project completed
66	Disaster	Mookgophong F/F equipment	R35 000	R35 000	100%	R25 375	R9 625	Project status report	Project completed

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
67	Disaster	Thabazimbi-Equipped 24 hours operating room / mobile house - radio room / control room	R170 000	R170 000	100%	R0	R170 000	Project status report	SP has been recommended but he delays in submitting the Data Base forms to allow us to continue with the process. Order sent to SP on the 13/06/2014, in progress.
68	Disaster	Lephalale R/of Iveco fire track (Thabazimbi-Renault Fire Truck- rebuild of engine)	R200 000	R200 000	100%	-	R200 000	-	Service provider appointed, 90% complete
69	Disaster	Mogalakwena - 1 x PPV Fan	R30 000	R21 990	100%	R21 990	R0	Project status report	Project completed
70	Disaster	Mogalakwena - 1 x 1000 KPA / 100 bar skid units (ultra high-pressure pumps)	R100 000	R100 000	100%	R87 150	R12 850	Project status report	Project completed
	Disaster	Mogalakwena refurbishment of FMC Fire Engine	R100 000	-	-	-	-	-	Removed
71	Disaster	Mogalakwena - 1 x communication / alarm system/voice logger.	150 000	R156 114	100%	R0	R156 114	Project status report	The project was advertised on 28 June 2013 and closed on 09 July, none of the bidders qualified and it was re-advertised on the 30 August and closed on 10 September 2013.
72	Disaster	Mookgophong medium bush pump & equipment	R646 000	R645 020	100%	R645 020	R0	Project status report	Project completed
73	Disaster	2-way radio communication facilities for MDC	R83 000	R83 000	100%	R0	R83 000	Project status report	BSC approved detailed Specifications and it was advertised on the WDM Notice Board on 10 Feb. 2014 and it was closed on 20 Feb. 2014 without any single bidder. Planning with SCMU to go for limited bidding by personally/directly submitting our Specs to the specialist's professional service providers within the Waterberg District. The project planning with SCMU underway as we are considering additional 2014/15 budget.
74	Disaster	Construction of fencing on the remainder of 1.2HA land donated	R280 000	R280 000	100%	R15 360	R264 640	Project status report	The project is now at BEC level and under the Department of ID as SDCS is only the beneficiary in this regard, however we are monitoring and evaluation progress.

No.	Dept	Project name	2013/14 Budget	Adjustment Budget 2013/14	Target Capex	Actual Capex Expenditure	Variance	Evidence	Status
75	Health	Development of Bela Bela Landfill Site	-	R265 000	100%	R260 250	R4 750	Project Status Report	Project completed
76	SDCS	Air Quality Monitoring Equipment	-	R858 000	100%	R542 650	R315 350	Project Status Report	Project completed
77	Disaster	Disaster Risk Management Promotional Signage	-	R866 152	100%	-	R866 152	Project Status Report	Specification redone and project re-advertised
78	Disaster	Lephalale Equipment	-	R197 835	100%	R196 505	R1 330	Project Status Report	Project completed
79	Disaster	LDC Major Heavy Duty Pumper	-	R3 000 000	100%	-	R3 000 000	Project Status Report	Service provider appointed, but contract breach occurred
80	Disaster	Modimolle – Refurbishment of Iveco Truck	-	R15 051	100%	R15 051	-	Project Status Report	Project completed
81	CSSS	District Wide VPN Network	-	R166 459	100%	R101 019	R65 440	Project Status Report	Project completed
82	CSSS	District Wide IT Equipment for VOIP Communication	-	R323 705	100%	R322 903	R802	Project Status Report	Project completed
83	PED	WDM Spatial Development Framework Review	-	R276 316	100%	R276 316	-	Project Status Report	Project completed
84	PED	CBD Development Plan Lephalale	-	R128 920	100%	R128 950	-	Project Status Report	Project completed
85	ES	District Sport Development	-	R219 500	100%	R175 178	R44 322	Project Status Report	Project completed

External Service Providers

WDM has entered into service delivery agreements with local municipalities with regard to Disaster Management services and fire fighting services. Annexure I is attached

Municipality/ service provider performance schedule							
Name of municipality	Type of service	Strategic objectives	Performance indicator	2012/13 Actual baseline	2013/14		Variance
					Target	Actual	
Bela-Bela	Firefighting	To coordinate and monitor infrastructure development for the provision and access to service	# of firefighting reports submitted by local municipality	3	4	1	3
Lephalale	Firefighting	To coordinate and monitor infrastructure development for the provision and access to service	# of firefighting reports submitted plans approved by local municipalities	4	4	4	0
Modimolle	Firefighting	To coordinate and monitor infrastructure development for the provision and access to service	#of firefighting reports submitted by local municipalities	3	4	1	3
Mogalakwena	Firefighting	To	#of firefighting	4	4	3	1

Municipality/ service provider performance schedule							
Name of municipality	Type of service	Strategic objectives	Performance indicator	2012/13 Actual baseline	2013/14		Variance
					Target	Actual	
		coordinate and monitor infrastructure development for the provision and access to service	reports submitted by local municipalities				
Mookgophong	Firefighting	To coordinate and monitor infrastructure development for the provision and access to service	# of firefighting reports submitted by local municipalities	3	4	3	1
Thabazimbi	Firefighting	To coordinate and monitor infrastructure development for the provision and access to service	# of firefighting reports submitted by local municipalities	4	4	4	0

N.B # means Number of and % means percentage of

4 Chapter 4

4.1 Component A –introduction to the Municipal Personnel

4.1.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Waterberg District Municipal has a staff component of 129 of which 57 are females employees whose responsibility is to implement its Integrated Development Plan. The attempt to develop an organisational development strategy was meant to improve the effectiveness and efficiency of the municipality. More emphasis should place on forward planning and project management skills. The Human Resources Division provides all the HR functions to all employees within the organisation.

Number of positions for 2013/14 as at 30 June 2014								
	Department	Management	Technical	Labour	Support	Total	Vacant	% of vacant positions
1	Budget and Treasury Office	4	-	-	9	14	1	7,1
2	Office of Municipal Manager	3	2	0	4	9	0	0,0
3	Corporate Support and Shared Services	3	2	7	10	22	0	0.0
4	Planning and Economic Development	4	-	18	5	27	2	7.4
5	Infrastructure Development	2	1	-	1	4	0	0.0
6	Executive Support	4	-	-	8	13	2	7.7
7.	Social and Community Services	3	-	-	39	42	2	4.8
		23	5	25	76	129	7	5.2

In general 95% of vacant and budgeted positions were filled at the end of the financial year,

4.2 Component B-Managing the Municipal Workforce

Employees as important assets of the municipality should be managed well and Senior Managers have a responsibility to motivate ,guide and discipline other employees in order to implement the IDP successfully. Senior managers provide strategic leadership whilst divisional managers should supervise other employees and ensure there is operational efficiency. Training and development and reviewing and developing new policies are critical in improving the manner in which the staff is managed.

Employees					
Description	2012/13	2013/14			
	Employees	Approved Posts	Employees	Variance	Variance
	No.	No.	No.	No.	%
Water	-	-	-	-	-
Waste Water (Sanitation)	-	-	-	-	-
Electricity	-	-	-	-	-
Waste Management	-	-	-	-	-
Housing	-	-	-	-	-
Waste Water (Stormwater Drainage)	-	-	-	-	-
Roads	-	-	-	-	-
Transport	-	-	-	-	-
Planning	1	1	1	0	0%
Local Economic Development	4	6	4	2	
Planning (Strategic & Regulatory)	4	4	4	0	-
Local Economic Development					
Infrastructure services	4	4	4	0	0%
Environmental Protection	1	1	1	0	
Municipal Health	76	76	74	2	
Security and Safety	-	-	-	-	-
Sport and Recreation	1	1			
Corporate Policy Offices and Other	22	22	0	0	0%
Totals	129	129	136	7	95

Vacancy Rate 2013/14				
Designations	*Total Approved Posts	*Variances (Total time that vacancies exist using fulltime equivalents)	*Variances (as a proportion of total posts in each category)	
	No.	No.	%	
Municipal Manager	1	0	0	
CFO	1	1	0	
Other S57 Managers (excluding Finance Posts)	5	4	20	
Other S57 Managers (Finance posts)	-	-	-	
Municipal Police	-	-	-	
Fire fighters	2	1	-	
Divisional management: Levels 3 Posts)	14	1	93	
Senior Officials Levels 4-5 posts	12	0	0	
Officers Level 6-8 posts)	76	3	4	
Officers Levels 9- 15 (Finance posts)	27	0	0	
Total	136	7	5.1	
Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.				
Turn-over Rate				

Details	Total Appointments as of beginning of Financial Year	Terminations during the Financial Year	Turn-over Rate*
	No.	No.	
2011/12	31	5	
2012/13	12	10	
2013/14	22	5	3.9
* Divide the number of employees who have left the organisation within a year, by total number of employees who occupied posts at the beginning of the year			

The vacancy turnover rate of 5% is normal and since the Acting Managers sign performance until such time that positions are filled them to strive towards achieving the targets of the organisation.

COMMENT ON WORKFORCE POLICY DEVELOPMENT:

The Training and Development was reviewed and implemented by the Human Resources Division in line with the Workplace Skills Plan.

4.2.1 INJURIES, SICKNESS AND SUSPENSIONS

Number and Cost of Injuries on Duty							
Type of injury	Injury Taken	Leave	Employees using injury leave	Average injury leave taken per employee	Average Injury per employee	Total Estimated Cost	
	Days		No.	%	Days	R'000	
Required basic medical attention only	7		3				
Temporary total disablement	-		-			R1 226.60	

Permanent disablement	-	-				
Fatal	-	-				
Total	7	3				
Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	Total sick leave	Proportion of sick leave without medical certification	Employees using sick leave	Total employees in post*	*Average sick leave per Employees	Estimated cost
	Days	%	No.	No.	Days	R' 000
Lower skilled (Levels 11-15)						
Skilled (Levels 10)	915			35	26.1	
Highly skilled production (levels 8- 10)	206			40	6.0	
Officers (levels 4-6)	243			34	7.3	
Divisional management (Levels 3)	90		12	13	6.9	
MM and S57	18		5	7	2.5	
Total	1 472			129	11.4	
* - Number of employees in post at the beginning of the year						
*Average calculated by taking sick leave in column 2 divided by total employees in column 5						

4.2.2 POLICIES

For the period under review at least 13 were reviewed and approved by Council

HR Policies and Plans				
	Name of Policy	Completed	Reviewed	Date adopted by council or comment on failure to adopt
		%	%	
1	Employment Equity	100%		
2	Attraction and Retention(Recruitment)	100%		
3	Code of Conduct for employees	100%		
4	Delegations, Authorisation & Responsibility	100%		
5	Disciplinary Code and Procedures	100%		

6	Essential Services			
7	Employee Assistance / Wellness			
8	Employment Equity	100%		
9	Exit Management	100%		
10	Grievance Procedures	100%		
11	HIV/Aids	100%		
12	Human Resource and Development	100%		
13	Information Technology	100%		
14	Job Evaluation			
15	Leave	100%		
16	Occupational Health and Safety	100%		
17	Official Housing			
18	Official Journeys			
19	Official transport to attend Funerals			
20	Official Working Hours and Overtime			
21	Organisational Rights	100%		
22	Payroll Deductions			
23	Performance Management and Development	100%	100%	
24	Recruitment, Selection and Appointments			
25	Remuneration Scales and Allowances			
26	Resettlement			
27	Sexual Harassment	100%		
28	Skills Development			
29	Smoking			
30	Special Skills			
31	Work Organisation			
32	Uniforms and Protective Clothing	10%		
33	Integrated Reward Policy			
Use name of local policies if different from above and at any other HR policies not listed.				

The HR system is able to keep a record of all employees and a monthly basis a reconciliation is made. There no serious abuses of sick leave since it is also managed in terms of the Collective Agreement. In terms of the nature of services which the municipal services rendered there no fatalities even in fire-fighting and disaster management services

Number and Period of Suspensions				
Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalised	Date Finalised
Divisional Manager	Insubordination and dishonesty	9 May 2012	Dismissal	01 November 2012
Disciplinary Action Taken on Cases of Financial Misconduct				
Position	Nature of Alleged Misconduct and Rand value of any loss to the municipality	Disciplinary action taken	Date Finalised	
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

4.3 Component C-Capacitating the Municipal Workforce

In general all employees are given the opportunity to improve their knowledge and skills on the tasks they are required to perform in terms of their job descriptions. The skills audit conducted by the HRD Officer goes a long in trying to align training with the Integrated Development Plan. The municipality has initiated a project on Organisational Development and Return on Investment Strategies which be completed in new financial year. HRD is initiating a tool which will measure return on investment more seriously.

4.3.1 Skills Development and Training as at 30 June 2014

Management Level	G	Employee On 30/06/13	Learnership	Skills Programme And other short courses	Others forms of training	Total						
			Actual 2012/13	Actual 2013/14	Target	Actual 2012/13	Actual 2013/14	Target 2013	Actual 2012	Actual 2013	Actual 2014	
MM and S57	M	1	-	1	-	2	-	1	1	-	-	1
	F	3	-	1	-	4	3	3	-	-	-	4
Councillor, DMs and SOs	M	6	-	-	-	2	6	8	-	-	-	6
	F	6	-	-	-	1	6	6	-	-	-	6

Technicians and Associate professionals	M	1	-	-	-	4	1	3	-	-	-	1
	F	2		2	-	3	-	2	-	-	-	4
Associate Professionals	M	1	-	-	-	3	1	4	-	-	-	1
	F	3	-	-	-	5	3	4	-	-	-	3
Professionals	M	4	-	-	-	9	4	4	-	-	-	4
	F	5	-	-	-	10	5	5	-	-	-	5
Unskilled	M	4	-	2	-	19	2	2	-	-	-	4
	F	2	-	1	-	15	1	2	-	-	-	3
Subtotal	M	17	-	3	-	39	14	2	-	-	-	17
	F	21	-	4	-	39	18	3	-	-	-	25
Total		38	-	7	-	78	32	5	-	-	-	42

4.4 Component D-Managing the Workforce Expenditure

4.4.1. Skills Development: Expenditure

Management Level	G	Employee as at 30/06/14	Learnship		Skills Development		Other forms		Total
MM and S5&			Original budget	Actual budget	Original Budget	Actual budget	Original budget	Actual budget	
	M	1	R 46 800	R 46 800	-	-	-	-	R 46 800
	F	2	-	-	-	-	-	-	
Councillors	M	6	R 21 600	R21 600	R 30 555	-	-	-	R52 155
	F	6	R 56 600	R56 600	R 24 440	-	-	-	R81 040
DMs and SOs	M	1	-	-	-	-	-	R 4 309	R 4 309
	F	2	R 80 606	R 80 606	-	-	-	-	R 80 606
Technicians and Associate professionals	M	1	-	-	R 7 980	-	-	-	R 7 980
	F	3	-	-	R 42 875	-	-	-	R 42 875
Professionals	M	4	-	-	R 43 350	-	-	R 4 309	R 47 659
	F	5	-	-	R 74 045	-	-	-	R 74 045
Unskilled	M	4	R 137 212	-	R 7 980	-	-	-	R 145 192
	F	2	R 46 000	-	R 4 700	-	-	-	
Subtotals	M	17				-	-	-	
	F	25				-	-	-	
Totals		42	R 347 418	R 205 606	235 705			R 8 618.40	R582 661

4.8. Finance Skills Development Competency Progress Report

Description	A Total # of officials employed	B Total # of employees(Entity)	Consolidation Of A& B	Consolidated competency assessments completed by A+B	Consolidated total # of officials whose performance agreements comply with regulations	Consolidated Total# of officials who meet the prescribed competency level
Finance officials	14	0	14	2	1	4
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	0	1	0
Senior Managers	5	0	5	2	5	2
Divisional Managers	2	0	2	0	0	2
Other officials	1	0	1	0	0	0
Heads of Supply Chain Management Unit	1	0	1	0	0	0
Total	25	0	25	5	8	8

COMPONENT A

STATEMENTS OF FINANCIAL PERFORMANCE ENDED 30 JUNE 2014

5.1 STATEMENTS OF FINANCIAL PERFORMANCE

Financial summary						
Description	2012/13 Actual	2013/14			2013/14 Variance to actual (%)	
Financial Performance		Original budget	Adjusted budget	Actual	Original budget	Adjustments budget
	R	R	R	R	%	%
Services charges	718 952	729	1 368	1671	229	122
Interest earned-external investment	6 176 945	6 020	6 020	6 117	102	102
Interest earned –outstanding debtors	112 122	3	3	0	1	1
receivables	93 442 364	-	-	-	-	-
Government and other organs	-	-	-	--	-	-
Public contributions and donations	22 540	-	-	-	-	-
Gain on disposal of assets	-(1 757 257)	-	-	-	-	-
Reversal on impairment loss on assets	73 027	-	-	-	-	-
Bad debts recovered		-	-			

Other income	1 116 026	43	43	2044	4753	4753
Total revenue	101 661 976	106 310	109 840	111 180	105	101
	R	R	R	R	%	%
Employee costs	(49 139 594)	62 539	60 719	58 604	94	97
Remuneration of councillors	(5 472 702)	5 879	5 879	(5 992)	102	102
Post- retirement – health care expenditure	(1 419 505)	2 024 000	2 024 000	(4 219 016)	29.8	29.8
Long service award	(311 595)	2 389 000	2 219 000	(550 810)	87	86
Provision for bad debts	-	324 000	324 000	-	-	-
Depreciation and amortization	(5 889 729)	7 397 000	8 447 000	(6 004 978)	0.4	12.8
Impairment of assets	(1 757 273)	-	-	-	-	-
Repairs and maintenance	(859 979)	1 084 000	1 169 000	1 468 498	20.6	10.05
Contracted services	(12 759 915)	13 224 000	13 555 000	13 714 443	3.5	5.8
General expenses	(16 040 441)	18 864 000	19 948 000	17 061 101	14.9	19.5
Project expenditure	(24 213 319)	37 357 117	58 583 832	23 345 463	35.1	58.6
Loss on asset disposal	(527 892)	325 000	625 000	59 411	65.4	15.5

Total expenditure	116 634 662	131 905 000	140 689 000	126 249 904	9.1	14.8
Surplus(Deficit)	(16 729 959)	(22 035 000)	(43 384 000)	15 069 413	17.3	58.0
Capital expenditure & funds sources	R	R	R		%	%
Transfers recognized- capital	-	-	-		-	-
Public contributions and donations	-	-	-		-	-
Borrowing	-	-	-		-	-
Internally generated funds	101 661 976	6 729	6 309		1370.8	403.0
Financial position	R	R	R	R	%	%
Total current assets	109 918 822	61 887 000	72 343 000	96 233 225	77.6	51.9
Total non-current assets	61 413 584	67 777 000	70 473 000	63 956 900	13.6	16.9
Total current liabilities	11 532 155	10 348 000	9 023 000	11 956 238	11.4	27.8
Total non-current liabilities	13 838 419	14 314 000	14 314 000	17 341 468	3.3	3.3
Cash flows	R	R	R		%	%
Net cash used operating activities	5 835 819	13 466 000	28 698 000	6 603 024	56.6	79.6
Net cash flows from investing activities	(7 918 863)	6 812 000	20 209 000	14 945 684	16.2	60.8

Net cash from financing activities	-	-	-		-	-
Cash/cash equivalents at year end	(13 754 682)	58 220 000	69 119 000	21 548 708	157.5	80.0
Cash backing/surplus reconciliation	R	R	R		0%	0%
Cash and investment available	(13 754 682)	58 220 000	69 119 000	21 548 708	157.5	80.0
Application of cash and investments	7 918 863	18 776 000	7 704 000		57.8	2.7
Balance-surplus(shortfall)	83 984 800	39 444 000	61 415 000		112.9	36.7
Asset Management	R	R	R		0%	0%
Asset register (WDV) summary	8 338 550	67 748 000	70 396 000		87.6	88.1
Depreciation and asset impairment	7 364 661	7 397 000	8 447 000		0.4	12.8
Renewal of existing assets	-	-	1 325 000		-	-
Repairs and maintenance	(859 979)	1 084 000	1 169 000		20.6	26.4

Free services						
Cost of free basis services provided	-	-	-		-	-
Revenue cost of free services provided	-	-	-		-	-
No of households below minimum service level	-	-	-		-	-
Water	-	-	-		-	-
Sanitation/ sewerage	-	-	-		-	-
Energy	-	-	-		-	-
Refuse	-	-	-		-	-

5.2 GRANTS

Grant Performance

Description	2012/13	2013/14			2013/14 Variance %	
	Actual	Original budget	Adjustments budget	Actual expenditure	Original Budget	Adjustment Budget
Operational transfers and grants	R	R	R	R	%	%
National Government	R	R	R	R	%	%
Equitable share	90 530 000	999 420	90 530 000		0	0
Municipal Systems Improvement	762 963	1 000 000	1 250 000		23.7	38.9
EPWP incentive	229 000					

Finance Management	1 166 665	1 000 000 1 250 000	1 170 000 1 250 000		77.1 6.6	80.4 6.6
Provincial Government						
Health	-	8 772 000	-		-	-
LEDET	100 000	-	100 000			
LGSETA	215 188	200 000	200 000		7.5	7.5
Wildlife centre	267 548	-	-		-	-
Other grant providers	-					
Total operating transfers	93 442 364	102 752 000	94 250 000		9.0	0.85

5.3 ASSET MANAGEMENT

The Municipal Council has adopted an Asset Management Policy in 2009 which policy is reviewable every year to accommodate the necessary changes.

TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED IN 2013/14

Asset 1

Name of asset	Specialised vehicles
Description	Purchase of fire fighting vehicles
Asset type	Vehicle
Key Staff involved	Fire fighting & Disaster management staff
Staff responsible	Fire fighting officers & Disaster management officers
Key Issues	Budget on high rise engine was insufficient, scope had to be adjusted which led to delays in procurement.

Asset value	2011/12	2012/13	2013/14	2014/15	2015/16	
R1 085 879						

Capital implications	Equipment has to be repaired and maintained on constant basis
Future purpose of the asset	Using by the community

Key issues	Operating at a loss
Policy in place to manage asset	Yes- Debtors and creditors policy in place.

Asset 2

Name of asset	Specialised vehicle
Description	Fire engine tracks
Asset type	Equipment
Key Staff involved	Senior Administration Officer and SCM Officer
Staff responsible	Senior Administrative Officer
Key Issues	

Asset value	2011/12	2012/13	2013/14	2014/15	2015/16	
5 962 050						

Capital implications	
Future purpose of the asset	Fire and disaster management
Key issues	
Policy in place to manage asset	

Asset 3

Name of asset	Donated Land
Description	Land on which Lephalale Disaster Management is built
Asset type	Property
Key Staff involved	Disaster Management Officer
Staff responsible	Fire Prevention Officer
Key Issues	

Asset value	2011/12	2012/13	2013/14	2014/15	2015/16	
		200 000				

Capital implications	The land will appreciate
----------------------	--------------------------

Future purpose of the asset	Extension of disaster management centre
Key issues	None
Policy in place to manage asset	Yes

Repairs and maintenance expenditure for 2013/14

Repairs and maintenance expenditure	Original budget	Adjustments budget	Actual	Variance
	R 1 468 500	1 184 394	R 1 468 500	27%

5.4 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

Ratio	Basis of calculation	2011/12	2012/13	2013/14
Liquidity current ratio	Current assets/current liabilities	11,48%	8.3%	
Cost Coverage	Available cash + investments/ Monthly fixed operations	12.5%	7.1%	
Service debtors to revenue	Total outstanding service debtors/annual revenue for services	299.7%	429.9%	
Debt coverage	Total operating-operating grants/ debt service payment due within financial year	1.30%	1.2%	
Capital charges to operating	Interest and principal paid/operating expenditure	0%	0.0%	
Employee costs	Employee costs/ Total revenue-capital revenue	35,8%	51.9%	
Solvability	Total assets/total liabilities	7,79	6.25	

COMPONENT B

SPENDING AGAINST CAPITAL BUDGET

5.5 CAPITAL EXPENDITURE

	% of expenditure budget	Original budget R	Adjustments Budget R	Actual Budget R
Capital expenditure on IDP		R 6 729 000	R 13 037 566	R 7 022 675
Operating expenditure on IDP		R 15 821 000	R 33 277 620	R 23 345 463
Total expenditure	100%	R 22 550 000	R 46 315 186	R 30 368 138

5.6 SOURCES OF FINANCE

Details	2012/13Actual	2013/14 Original budget	2013/14 Adjustments budget	2013/14 Actual	Variance in %
1.External loans	-	-	-	-	-
2.Public contribution and donations		-	-	-	-
3.Grants and subsidies		R 22 550 000	R 46 315 186	R 30 368 138	8.2%
4. Other	-	-	-	-	-
Total	-	-	-	-	-
Entity	-	-	-	-	-
1.External loans	-	-	-	-	-
2.Public contribution and donations	-	-	-	-	-
3.Grants and subsidies	-	-	-	-	-

4.Other	-	-	-	-	-
Total	-	-	-	-	-

5.7 CAPITAL SPENDING ON 5 LARGEST PROJECTS

2013/14				Variance current year	
Name of project	Original budget	Adjustments budget	Actual expenditure	Original budget %	Adjustments budget %
A	1 8000 000	7 966 823	7 519 771	0%	0%
B	850 000	2 624 252	1 207 476	%	0%
C	300 000	2 375 123	2 370 339	%	%
D	1 650 000	1 650 000	15 148	0%	0%
E	1 571 000	1 571 000	1 378 070	0%	0%

Name of project - A

Objective of the project- Mookgopong Township Sewer Connection

Delays: project completed

Future challenges: Funding

Anticipates citizen benefits: access to sanitation services

Name of project - B

Objective of the project- upgrading of streets in Marapong township

Delays- project delays due to damage caused by the floods.

Future challenges: Additional funding

Name of project - C

Objective of the project- upgrade of streets Regorogile Township

Delays- None

Future challenges: Funds

Anticipates citizen benefits: access to well –Maintained internal roads

Name of project - D

Objective of the project; Development of Landfill Site, Mookgopong Mun.

Delays-None

Future challenges-

Anticipates citizen benefits-full access to water as a basic service

Name of project - E

Objective of the project-Road asset Management System

Delays- none

Future challenges: None

Anticipates citizen benefits: enhance quality services.

5.8 BASIC SERVICE AND INFRASTRUCTURE BACKLOGS – OVERVIEW**Households**

Type of service	Service above minimum standards		Service below minimum standards	
	No of HHs	% of HHs	No of HHs	% of HHs
Water	Not applicable	Not applicable	Not applicable	Not applicable
Electricity	Not applicable	Not applicable	Not applicable	Not applicable
Sanitation	Not applicable	Not applicable	Not applicable	Not applicable
Refuse removal	Not applicable	Not applicable	Not applicable	Not applicable

COMPONENT C

CASH FLOW MANAGEMENT AND INVESTMENTS

5.9 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

The importance of cash management lies in the fact that the municipality will have cash available to enable it to meet its obligations. It also enables the municipality to have a cash backed budget which is more about having the money in the bank rather than the cash which is expected to be collected from the debtors.

	2013/14	2012/13
	R	R
CASH FLOW FROM OPERATING ACTIVITIES		
Cash receipts :		
Sales of goods and services	1 783 886	820 084
Grants	100 364 993	94 170 188
Interest received	6 116 955	6 289 067
Other receipts	34718	1 093 209
Payments		
Employee costs	(59 339 859)	(54 332 297)
Suppliers	(12 237 892)	(14 010 757)
Project expenditure	(13 499 065)	(24 853 067)
Fire fighting expenditure	(1 422 782)	(13 724 375)
Vat	(5 006 874)	3 072 584
Other payments		(4 360 455)

Net cash flows from operating activities	(6 603 024)	(5 835 819)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(6 971 680)	(8 338 550)
Purchase of intangible assets	(32 996)	(11 550)
Proceeds on sale property, plant and equipment	10 906	279 788
Proceeds from recovery of investments		13 367
Decrease/increase in held to maturity investments	(7 931 914)	(138 082)
Increase /decrease in long terms receivables	(20 000)	-
Net cash flows from investing activities	(14 945 684)	(7 918 863)
Net increase in net cash and cash equivalents	(21 548 708)	(13 754 682)
Net cash and cash equivalents at beginning of year	(83 894 800)	(97 739 482)
Net cash and cash equivalents at end of year	62 436 092	83 984 800

5.10 BORROWING AND INVESTMENTS

Actual Borrowings

Instrument	2011/12	2012/13	2013/14
Municipality			
Long term loan (Annuity/ reducing balance)	-	-	-
Long term annuity(Non annuity)	-	-	-
Local registered stock	-	-	-
Instalment credit	-	-	-
Finance leases	-	-	-
PPP liabilities	-	-	-
Finance granted by gap equipment supplier	-	-	-
Marketable bonds	-	-	-
Non marketable bonds	-	-	-
Bankers acceptances	-	-	-
Financial derivatives	-		
Other securities			
Municipal entity			
Long term loan (Annuity)	-	-	-
Long term(Non annuity)	-	-	-
Local registered stock	-	-	-
Instalment credit	-	-	-
Financial leases	-	-	-
PPP liabilities	-	-	-
Finance granted by cap equipment supplier	-	-	-
Marketable bonds	-	-	-
Non-marketable bonds	-	-	-
Bankers acceptances	-	-	-
Financial derivatives	-	-	-
Other securities	-	-	-

Entities total	-	-	-
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Municipal and entity investments

	2011/12 Actual	2012/13 Actual	2013/14 Actual
Securities- National Government	-	-	-
Listed	-	-	-
Deposits	-	-	-
Deposit- Public Investment Commission	-	-	=
Bank acceptance certificates	-	-	-
Negotiable certificates	-	-	-
Other	-	-	-

5.11 PUBLIC PRIVATE PARTNERSHIPS

For the period under review Waterberg District Municipality did not enter into any partnership agreement.

COMPONENT D

OTHER FINANCIAL MATTERS

5.12 SUPPLY CHAIN MANAGEMENT

The municipality has established a functional Supply Chain Management Unit which is implementing the SMC regulations and policy without fear or favour. The unit has at least 5 officials who have not yet meet the National Treasury Competency Agreements.

The municipality is implementing a 3 committee bid system of which no councillors are allowed to sit on. The committee members have been vetted. The Auditor General has not raise any serious queries about the functionality of the Supply Chain Management Unit under the leadership of the Chief Financial Officer.

5.13 GRAP COMPLIANCE

Waterberg District Municipality has converted to General Recognised Acceptance Principles. At least more than 30 GRAP standards are used to prepare the Annual Financial Statements. The Asset Register is also GRAP compliant.

COMPONENT A

AUDITOR-GENERAL OPINION 2012/13

REPORT OF THE AUDITOR-GENERAL TO THE LIMPOPO PROVINCIAL LEGISLATURE AND THE COUNCIL ON THE WATERBERG DISTRICT MUNICIPALITY

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the financial statements of the Waterberg District Municipality set out on pages ... to ..., which comprise the statement of financial position as at 30 June 2013, the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and Division of Revenue Act, 2012 (Act No. 5 of 2012) (Dora) and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor-General's responsibility

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the *General Notice* issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting

policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis of qualification

Property, plant and equipment /-roads infrastructure

6. Section 84(1)(f) of the Municipal Structures Act, 1998 (Act No 117 of 1998) states that a district municipality has the powers and functions for municipal roads. These roads form an integral part of the road transport system within the area under the control of a district municipality. I was unable to obtain sufficient appropriate audit evidence that the municipality has properly accounted for all roads under its control as there were no systems and procedures in place to assess the rights and ownership thereof. I was unable to confirm the roads infrastructure by alternative means. There was no disclosure to this effect in the financial statements, consequently, I was unable to determine the value of property, plant and equipment - roads infrastructure

Contingent liability

7. There was no system of control over litigations and claims on which I could rely for the purpose of my audit to obtain reasonable assurance that municipalities have contingent liabilities. Section 71 of the Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA) requires all municipalities to comply with collective agreements concluded by organised local government within its mandate on behalf of local government in the bargaining council established for municipalities. Contrary to this, the municipality did not implement the wage curve agreement which states that all employees shall be paid in accordance with the new wage rates within three years as per the agreement, which was concluded on 21 April 2010. If employees' job evaluations were not completed and the municipality may not be able to reliably measure the amount of the obligation, the municipality should have recognised a contingent liability for its obligation in terms of the wage curve agreement until such time as the job evaluations were completed.

There were no satisfactory audit procedures that I could perform to obtain reasonable assurance that all contingent liabilities were properly disclosed. Consequently, I was unable to obtain sufficient appropriate audit evidence to satisfy myself as to the completeness of contingent liabilities disclosed in financial statements

Opinion

8. In my opinion, except for the possible effects of the matters described in the Basis for qualified opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of the Waterberg District Municipality as at 30 June 2013 and its financial performance and cash flows for the year then ended, in accordance with SA Standards of GRAP and the requirements of the MFMA.

Emphasis of matter

I draw attention to the matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

9. As disclosed in note 32 to the financial statements, the corresponding figures for 30 June 2012 have been restated as a result of an error discovered during 2013 in the financial statements of the municipality at, and for the year ended, 30 June 2012.

Additional matter

10. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited supplementary schedules

11. The supplementary information set out on pages ... to ... does not form part of the financial statements and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

12. In accordance with the PAA and the *General Notice* issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

Predetermined objectives

13. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report as set out on pages ... to ... of the annual report.
14. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury's annual reporting principles and whether the reported performance is consistent with the planned development objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the *National Treasury Framework for managing programme performance information*.

The reliability of the information in respect of the selected development objectives is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).

15. There were no material findings on the annual performance report concerning the usefulness and reliability of the information.

Additional matter

16. Although no material findings concerning the usefulness and reliability of the performance information was identified in the annual performance report, I draw attention to the following matter below.

Achievement of planned targets

17. Of the total number of 213 targets planned for the year, 81 of targets were not achieved during the year under review. This represents 39% of total planned targets that were not achieved during the year under review.
18. This was mainly due to the fact that indicators and targets were not suitably developed during the strategic planning process.

Compliance with laws and regulations

19. I performed procedures to obtain evidence that the entity has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the *General Notice* issued in terms of the PAA are as follows:

Annual financial statements and performance reports

20. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a qualified audit opinion.

Asset management

21. The municipality did not record and report on road infrastructure assets as required by Section 84(1)(f) of the Municipal Structures Act.
22. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.

Internal control

23. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the basis for qualified opinion and the findings on compliance with laws and regulations included in this report.

Leadership

24. The accounting officer did not review the financial statements prior to their submission for audit and thus the above matters were not identified and corrected
25. Non-compliance with laws and regulations could have been prevented had compliance been properly reviewed and monitored.

Financial and performance management

26. The financial statements and other information to be included in the annual report are not reviewed for accuracy and completeness by the

accounting officer.

27. Compliance with laws and regulations was not reviewed and monitored by the accounting officer.

Governance

28. The audit committee did not adequately review the financial statements for adequacy, reliability and accuracy prior to submission for audit.

29. Internal audit did not review the financial reports prior to its submission to the audit committee or external auditors.

Polokwane

29 November 2013



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

COMPONENT B

AUDITOR-GENERAL OPINION 2013/14

Report of the auditor-general to the Limpopo Provincial Legislature and the council of the Waterberg District Municipality

REPORT ON THE FINANCIAL STATEMENTS

INTRODUCTION

30. I have audited the financial statements of the Waterberg District Municipality set out on pages **xx to xx**, which comprise the statement of financial position as at 30 June 2014, the statement of financial performance, statement of changes in net assets, and cash flow statement and the statement of comparison of budget information with actual information for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

ACCOUNTING OFFICER'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

31. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the requirements of the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and Division of Revenue Act, 2012 (Act No. 5 of 2012) (Dora), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR-GENERAL'S RESPONSIBILITY

32. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
33. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

34. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

OPINION

35. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Waterberg District Municipality as at 30 June 2014 and its financial performance and cash flows for the year then ended, in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and Division of Revenue Act, 2012 (Act No. 5 of 2012) (DoRA).

EMPHASIS OF MATTERS

36. I draw attention to the matters below. My opinion is not modified in respect of these matters.

RESTATEMENT OF CORRESPONDING FIGURES

37. As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2013 have been restated as a result of an error discovered during 2014 in the financial statements of the municipality at, and for the year ended, 30 June 2013.

MATERIAL UNDERSPENDING OF THE BUDGET

38. As disclosed in Annexure A1 to the financial statements, the municipality has materially underspent its expenditure budget to the amount of R18 570 446. As a consequence, the municipality has not achieved all of its objectives as set out in its performance report.

39. As disclosed in Annexure A2 to the financial statements, the municipality has materially underspent its capital expenditure budget to the amount of R4 339 652. As a consequence, the municipality has not achieved all of its objectives as set out in its performance report.

ADDITIONAL MATTER

40. I draw attention to the matter below. My opinion is not modified in respect of this matter.

UNAUDITED SUPPLEMENTARY SCHEDULES

41. The supplementary information set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

42. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

PREDETERMINED OBJECTIVES

43. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected votes presented in the annual performance report of the group for the year ended 30 June 2014.

- Vote 2: Office of the Municipal Manager on pages X to X

- Vote 5: Infrastructure Development on pages X to X
- Vote: 7: Social Development & Community Services on pages X to X

44. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
45. I evaluated the usefulness of reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned vote. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's *Framework for managing programme performance information* (FMPPI).
46. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
47. I did not raise any material findings on the usefulness and reliability of the reported performance information for the selected votes.

Additional matters

48. I draw attention to the following matters:

Achievement of planned targets

49. Refer to the annual performance report on pages X to X and X to X for information on the achievement of planned targets for the year. This information should be considered in the context of the material findings on usefulness and reliability of the reported performance information for the selected programmes reported in paragraphs XX to XX of this report.

Adjustment of material misstatements

50. I identified material misstatements in the annual performance report submitted for auditing on the reported performance information for vote 2: Office of the Municipal Manager, vote 5: Infrastructure Development, and vote 7: Social Development & Community Services. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Unaudited supplementary schedules

51. The supplementary information set out on pages x to x does not form part of the annual performance report and is presented as additional information. We have not audited these schedules and, accordingly, we do not express a conclusion thereon.

COMPLIANCE WITH LAWS AND REGULATIONS

52. I performed procedures to obtain evidence that the municipality had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Financial statements, performance and annual reports

53. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA.

54. Material misstatements of non-current liabilities and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, resulting in the financial statements receiving an unqualified audit opinion.

INTERNAL CONTROL

55. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the annual performance report and the findings on non-compliance with legislation included in this report.

Leadership

56. The municipality has not implemented sufficient monitoring controls to ensure accurate reporting on predetermined objectives.

Financial and performance management

57. The financial statements and the reported performance information contained a number of misstatements that were corrected. This was mainly due to capacity constraints within the financial section.

Governance

58. The reported performance information contain a number targets where the reported performance of the district municipality do not agree with the audit evidence submitted for audit purposes. This was mainly due to inadequate review by internal audit.

Polokwane

28 November 2014



A U D I T O R - G E N E R A L
S O U T H A F R I C A

Auditing to build public confidence

COMPONENT C

REPORT OF THE AUDIT COMMITTEE FOR THE FINANCIAL YEAR 2013/14

The Audit Committee is pleased to present its report for the financial year ended 30 June 2014 as prescribed by the Municipal Finance Management Act, Act No. 56 of 2003, (MFMA).

1. AUDIT COMMITTEE MEMBERS AND ATTENDANCE

The Audit Committee is established in terms of section 166 of the MFMA. The Audit Committee consists of three (3) members and will meet at least four times a year in terms of its charter and the MFMA. During the current year, four meetings were held, which is in line with the Audit Committee charter, King III and MFMA.

1.1 The municipality appointed Audit Committee and its term was extended from 01 October 2014

Names of members	Number of meetings attended
Mr. SAB Ngobeni(Chairperson)	3
Mr. MA Mashego	4
Mr. KTE Seletela	4

2. AUDIT COMMITTEE RESPONSIBILITY

The Audit Committee reports that it has fully complied with its responsibilities arising from **section 166 of the MFMA** and King III **Code on Corporate Governance**. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has fully discharged all its responsibilities as contained therein.

3. INTERNAL CONTROL

The system of controls is designed to provide cost effective assurance that assets are safeguarded and that liabilities and working capital are efficiently managed. In line with the MFMA and the King III Report on Corporate Governance requirements, Internal Audit provides the Audit Committee and Management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, identification of corrective actions and suggested enhancements to the controls and processes. A review of the various reports of the Internal Auditors, the Audit Report on the Annual Financial Statements, and the management letter of the Auditor-General, it was noted that few significant or material non-compliance with prescribed policies and procedures have been reported. Accordingly, we can report that the system of internal controls for the period under review was partially efficient and effective hence the need for improvement in those identified areas.

4. RISK MANAGEMENT

The Audit Committee is satisfied that the municipality has efficient and effective risk management systems which are driven through the implementation of risk management strategy however there is a need to improve the effectiveness of Risk Management Committee and to strengthen the Risk Management Unit

5. IN YEAR REPORTING

The Audit Committee is satisfied with the content and quality of monthly and quarterly reports prepared and issued by the Accounting Officer of the municipality in terms of the MFMA, during the year under review however there is a need for improvement were gaps have been identified.

6. PERFORMANCE INFORMATION

The Audit Committee is not satisfied with the content and quality of annual performance information reports prepared and issued by the municipality in terms of the MFMA and Municipal Systems Act, (Act No. 32 of 2000), during the year under review.

7. EVALUATION OF ANNUAL FINANCIAL STATEMENTS

The Audit Committee has:

- reviewed and discussed the audited annual financial statements to be included in the annual report, with the Auditor-General and the Accounting Officer;
- reviewed the Auditor-General's management letter and management's response thereto;

The Audit Committee concurs and accepts the Auditor-General's conclusions on the audited annual financial statements, and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.



On behalf of the Audit Committee

SAB Ngobeni

Chairperson of the Audit Committee

COMPONENT D

REPORT OF THE CHIEF FIANACIAL OFFICER

1. Introduction

It is the municipality's commitment to promote sound accounting principles and good governance. This is achieved through the promotion of a sound internal control environment, financial competency, compliance with laws and legislation as well as prompt and transparent reporting of information.

Over the past number of years WDM has proved that it is committed to sound financial management by receiving unqualified audit reports for 4 consecutive years (2006/07, 2007/08, 2008/09 and 2009/10) and subsequently clean audit reports for 2 years (2010/11 and 2011/12), a qualified audit opinion in 2012/13 due to the non-inclusion of roads in our asset register and the non-disclosure of the potential impact of the Wage Curve Agreement, and an unqualified audit report in 2013/14.

The Annual Financial Statements has been prepared in accordance with Standards of Generally Recognised Accounting Practise (GRAP) and other standards issued by the Accounting Standards Board as prescribed by the Minister of Finance. There are no material changes in accounting policies in the 2013/14 financial statements.

The main challenges experienced during the 2013/14 year can be summarised as follows:

- Inadequate internal controls over reported performance information;
- Inconsistency between planning and reporting documents in terms of performance information;
- Incorrect allocation between short and long term portions of long terms employee benefits;
- Inadequate internal controls over overtime;
- Inadequate internal controls over IT contracts and security;
- Inadequate disclosure of Asset conditions and useful lives;
- Incorrect implementation of BBBEE & other SCM requirements;
- Incomplete disclosure of contingent liabilities.

The Annual Financial Statements are presented in South African Rand, which is the functional currency of the municipality.

2. Review of operating results

The 2013/14 budget was approved by Council on 30 May 2013 and the 2013/14 adjustment budget was approved by Council on 24 February 2014. The 2013/14 final adjusted budget figures are included in this report. The Statement on Financial Performance reflects a summary of income and expenditure. The overall operating results for the year ended 30 June 2014 is as follows:

	Budget 2013/2014	Actual 2013/2014	Variance Actual / Budget	Actual 2012/2013	Variance Year on Year
	R'000	R'000	%	R'000	%
INCOME					
Opening surplus	145 999	146 002	-	162 692	(10)
Operating income for the year	109 840	111 180	-	101 673	9
TOTAL	255 839	257 182		264 365	
EXPENDITURE					
Operating expenditure for the year	144 783	126 212	13	118 363	7
Closing surplus	111 056	130 970	(18)	146 002	(10)
TOTAL	255 839	257 182		264 365	

The largest year on year increase on revenue occurred in government grants with the increase in equitable share and inclusion of the new Rural Road Asset Management Grant. The largest year on year increase on expenditure occurred in employee related cost, post-retirement health care expenditure, contracted services (firefighting) and general expenses.

The actual 2013/14 employee related costs (including Councillor Remuneration, post-retirement health care and long service awards) comprises 51.19% (2012/13 – 47.60%) of the total operating expenditure (including operating projects on the IDP).

As the municipality is in a situation where annual operating revenue is insufficient to fund annual operating commitments, the shortfalls are funded from accumulated surplus, which is resulting in the accumulated surplus decrease of 10.3% in 2013/14.

3. Acquisition of Property, Plant & Equipment

Property, plant and equipment is utilised to render services and for administrative support. WDM does not have infrastructure assets as we do not provide basic services other than Environmental Health and Disaster Management. The only revenue-generating asset of WDM is the Abattoir, but which is currently running at an operating loss.

The total expenditure incurred with regard to Property, Plant and Equipment additions amounted to R 6 989 679 (2012/13 – R 8 338 550).

	Budget 2013/2014	Actual 2013/2014	Variance Actual/ Budget	Actual 2012/2013
	R'000	R'000	%	R'000
Buildings & Facilities	454	386	15	643
Land	-	-	-	-
Computer Equipment	891	297	67	570
Emergency Equipment	1 256	837	33	778
Furniture and Equipment	560	214	62	28
Office equipment	90	89	1	172
Plant and equipment	1 258	1 116	11	770
Motor Vehicles	-	-	-	1 358
Specialised Vehicles	6 820	4 051	41	4 020
Total	11 329	6 990	38	8 339

Some items budgeted under capital budget was expensed instead of capitalised due to the fact that they were incurred on behalf of and transferred to local municipalities, thus resulting in the underspending on the budgeted costs. Under spending in specialised vehicles was generally due to delays in completion of projects due to project breach by service providers.

3. Acquisition of Property, Plant & Equipment (*continued*)

Resources used to finance the property, plant and equipment were as follows:

	Budget 2013/2014	Actual 2013/2014	Variance Actual/ Budget	Actual 2012/2013
	R'000	R'000	%	R'000
Accumulated Surplus	11 329	6 990	38	8 339
Grants: FMG	-	-	-	-
Disaster	-	-	-	-
MSIG	-	-	-	-
Donations	-	-	-	-
Other	-	-	-	-
Total	11 329	6 990	38	8 339

Waterberg District Municipality does not receive any funds or conditional grants for capital and operating projects on the IDP, it is all funded from accumulated surplus, since equitable share is insufficient to fund annual operating & capital expenditure. Additional information regarding Property, plant and equipment is disclosed per note 9, Appendix A (2) and Appendix C of the financial statements.

4. Investments & Cash

Investment and cash as at 30 June 2014 amounted to R 90 516 754 (2012/13 - 104 133 548; 2011/12 - R 118 026 312).

The breakdown of investments and cash is as follows:

	Actual 2013/2014	Actual 2012/2013	Variance Year on Year
	R'000	R'000	%
Current account	5 209	5 714	(9)
Petty cash	5	5	-
Call accounts	5 058	20 098	(75)
Other short term investments	52 164	58 168	(10)
6 month investments	28 081	20 149	39
Total	90 517	104 134	(13)

The municipality has no loans or overdrafts. Cash and investments are steadily decreasing due to the fact that equitable share is insufficient to fund annual operating commitments and projects on the IDP, thus these shortfalls are funded from accumulated surplus.

R 436 868 (2012/13 – R 1 398 080) of this closing balance represents restricted cash as it serves as security for unspent conditional grants at year end.

R 12 438 287 (2012/13 – R 11 503 427) of this closing balance relates to existing commitments for future operating and capital expenditure.

Additional information regarding investment and cash is disclosed per notes 1 and 5 of the financial statements.

5. Debtors

Details regarding debtors are disclosed per notes 2, 3 and 6 of the financial statements.

An amount of R 8 719 (2012/13 – R 8 719) is included in debtors for outstanding ex-Councillor debts relating to the overpayment of salaries in 2010/11 still to be recovered. This was due to the downgrading of Waterberg District Municipality from grade 4 to grade 3 in the 2010/11 year for the purpose of the remuneration in terms of the Councillor Upper Limit Gazette. Waterberg District Municipality has been upgraded to a grade 4 municipality again in 2013/14.

The Vat receivable balance of R 3 073 242 relates to outstanding Vat claims from December 2013 to June 2014 owed by SARS to the Waterberg District Municipality.

6. Accounting ratios

6.1 Current asset ratio

The current asset ratio mainly involves the financial resources used in the operating cycle of a local authority. This is a useful indicator when determining the ability to fund operating expenditure. This ratio measures the extent to which the current liabilities are covered by the current assets. A larger coverage means a lower risk, since short-term debt can be paid out of short-term assets.

The following table shows the calculation of the operating capital ratio:

	Actual 2013/2014	Actual 2012/2013
	R'000	R'000
Current assets	96 293	109 953
Current liabilities	10 350	10 445
Current ratio	9.30	10.53

The decrease in current assets can mainly be ascribed to the decrease in cash and investments. The decrease in current liabilities is mainly due to a decrease in unspent conditional grants.

6. Accounting ratios (*continued*)

6.2 Current asset ratio including commitments

Operating capital represents the surplus of current assets over current liabilities, but in this indicator current commitments are included in liabilities to indicate the future commitment that current funding still has to cover. This is a useful indicator when determining the ability to fund current and pending operating expenditure. A larger coverage means a lower risk, since short-term debt can be paid out of short-term assets.

The following table shows the calculation of the operating ratio including commitments:

	Actual 2013/2014	Actual 2012/2013
	R'000	R'000
Current assets	96 293	109 952
Current liabilities, including commitments	22 789	21 948
Current ratio	4.22	5.01

Commitments are summarised in note 37 of the financial statements. The ratio has decreased from 2012/13 but is still a strong financial position.

6. Accounting ratios (*continued*)

6.3 Current asset ratio including commitments and remaining IDP Roll Over

It should be noted though that a large portion of the operating capital is designated to IDP projects where formal commitments have not yet been made but for which a roll over to the 2014/15 budget year was approved in August 2014.

Commitments and IDP roll over analysis:

	Actual 2013/2014	Actual 2012/2013
	R	R
IDP Roll Over *	17 013 355	21 700 000
Other operating commitments	3 731 415	4 990 552
Operating leases	2 024 679	522 717
Total	22 769 449	27 213 269

* This amount includes the IDP project commitments included in the section 6.2 ratio.

The following table shows the calculation of the operating ratio including commitments and the prior year IDP Roll Overs:

	Actual 2013/2014	Actual 2012/2013
	R'000	R'000
Current assets	96 293	109 952
Current liabilities, including operating commitments & prior year IDP Roll Overs	33 120	37 658
Current ratio	2.91	2.92

This still remains a strong financial position.

6. Accounting ratios (*continued*)

6.4 Quick asset ratio

This ratio is a more accurate test of a local authority's ability to settle its short-term debt. When calculating this ratio, only assets that can be converted into cash are taken into account. Inventory is for the local authority's own use and is not for sale; therefore they are not included in the calculations.

The following table shows the calculation of the quick asset ratio:

	Actual 2013/2014	Actual 2012/2013
	R'000	R'000
Current assets excluding inventory	96 176	109 805

Current liabilities	10 350	10 445
Quick asset ratio	9.29	10.51

Waterberg District Municipality do not have stores or other material consumables as inventory consist only of stationery and firefighting consumables.

The amount of inventory (2013/14 - R 117 300; 2012/13 - R 147 143) has little impact on the current ratio as calculated in section 6.1.

6. Accounting ratios (*continued*)

6.5 Solvability

In this ratio, the total assets are compared to the total liabilities, and it shows the ability of the Municipality to meet its obligations in the long term. A ratio of less than one is an indication of insolvency.

The following table shows the calculation of the solvency ratio:

	Actual 2013/2014	Actual 2012/2013
	R'000	R'000
Total assets	160 274	171 372
Total liabilities	29 304	25 371
Solvability ratio	5.47	6.75

The ratio decreased slightly from 2012/13 to 2013/14.

The decrease in total assets can mainly be ascribed to the decrease in cash and cash equivalents. The increase in total liabilities can mainly be ascribed to an increase in long term employee benefits due to the addition of 9 previously temporary employees who became permanent appointments and eligible for long terms employee benefits in 2013/14.

All acquisitions are cash-backed and no loans are utilised, therefore contributing to WDM's still liquid position.

CONCLUSION

In terms of the assessment of financial information and ratios there is thus no going concern risk for Waterberg District Municipality over the medium term, but it is worrying that annual budgets are not balanced, since accumulated surpluses will not last indefinitely. Austerity measures and revenue-generating initiatives are in progress to circumvent this risk.

EXPRESSION OF APPRECIATION

A special word of appreciation to all parties involved for their support, assistance and commitment during the year.

NADINE LAUBSCHER CA(SA)

CHIEF FINANCIAL OFFICER

COMPONENT E

6.4 Follow up on Audit General report 2013/14

FINANCIAL YEAR		13/14									
Municipality Name		Waterberg									
Audit Opinion		Unqualified									
Reporting Period											
Audit Findings	Category of Finding	Description of Finding	Finding status	Root Cause	Action Plan Description	Start Date	Completion Date	Person Responsible	Position	Progress	Narrative to Progress
1.1 Predetermined Objectives	Matters affecting the auditor's report	Differences were noted of the reported performance information against the target in the annual performance report affecting the accuracy of recorded information.	New	Performance report was not adequately reviewed	Audit findings to be resolved through adjustment of the annual performance report.	10-Nov-14	30-Jan-15	B Teffo	DM: Strategic P&S	Completed	2013/14 Annual Performance Report was adjusted and all recommendations by AG were effected.
2.1 Liabilities	Other important matters	Borrowing & Long term Loans: Source data used in the experts valuation report to the municipality records, indicating the number of employees without medical aid per source data did not correspond.	New	Oversight by management.	Data to be reviewed by two officials: CFO & DM: Expennditure before submission.	9-Sep-14	30-Sep-14	N Laubscher	CFO	Completed	Data was amended upon receipt of query, but impact immaterial. Will ensure that 14/15 data is verified for validity of medical aid members.

3.1	Human Resources	Other important matters	Employee Cost: Employees worked overtime without prior approval and no reasons for deviation were documented and approved.	New	Oversight by management.	Responsible managers/supervisors to authorize overtime in writing on the date they approved overtime verbally.	30-Oct-14		FN Raphela	MCSSS		
3.2	Human Resources	Other important matters	Sick Leave: The balance of leave days in the current leave cycle is incorrect.	New	Management oversight: Over reliance on the system to calculate number of leave days.	The sick leave was from previous cycle. New cycle started 1 May 2014 to 1 May 2017. The 3 sick leave days was captured against the previous cycle, and will be reversed and captured in the current cycle.	10-Nov-14	14-Nov-14	N Laubscher/ FN Raphela	CFO / MCSSS	Completed	Leave balance on PayDay was corrected upon receipt of query
4.1	Information Technology	Other important matters	IT: Absence of dedicated IT Security Officer.	New	Information security, privacy protection and the municipality security policies responsibilities are not delegated to a specific individual (IT Security Officer) due lack of capacity.	Due to budget constraints, new position of IT Security Officer was not created, and responsibilities will be transferred to the ICT Officer	22-Aug-14		FN Raphela	MCSSS		

4.2	Information Technology	Other important matters	IT: Munsoft system service providers are not sending service reports to municipality for review by IT Office.	New	The lack of adequate/implemented controls which could be ascribed to management oversight.	Request for report was requested from Munsoft for future submission. Remedial measure-we do receive electronic emails from Munsoft on an ad hoc basis if and when upgrades/corrections to the system occur.	22-Aug-14		FN Raphela	MCSSS		
5.1	Other Disclosure	Other important matters	Risk Management Committee meetings were not convened 4 times during the period ended 30 June 2014.	New	Management and those charged with governance failed to ensure that risk committee operate in line with best practice and internal risk management policy.	A new schedule for the meeting of Risk Management Committee have been reworked to strengthen a support on the effectiveness of the committee.	22-Aug-14		E Morema	Risk Officer		
6.1	Movable Assets	Other important matters	PPE: Assets conditions where not disclosed on the fixed asset register.	New	Oversight by management.	The assets verified and found that the locations update was not done are incorrect. The assets were in fact located; however, it was an oversight when the information in the "condition" column.	7-Oct-14	31-Mar-15	N Laubscher	CFO	In progress	Will update and include all conditions during the 14/15 Asset Verification to be done in February & March 2015.

6.2	Movable Assets	Other important matters	Depreciation: Per comparison of the assets useful lives in the assets management policy to the accounting disclosed the AFS inconsistencies identified.	New	Failure by Accounting Officer to update Assets Management policy with the useful lives to ensure consistency with accounting policy.	The Annexure will be removed from the asset management policy and replaced with a section in the accounting chapter on the useful lives as stipulated in the AFS accounting policy for PPE. The AFS accounting policy is the correct version of the 2.	6-Nov-14	31-May-15	N Laubscher	CFO	Not yet started	Asset Management Policy will be amended to remove the Asset Management Guide Annexure of Useful Lives and be submitted to Council approval as part of the final 15/16 Budget in May 2015.
6.3	Movable Assets	Other important matters	Assets selected for physical verification could not be found and therefore unable to verify their existence. 1. Laptop, 2. Laptop & 3. DVD Player	New	Lack of control exercised over assets	Item 1&2 will be investigated and item to Council will be submitted to write off these assets. Item 3, a criminal case will be opened of the missing property and will be submitted to Council to write off these assets.	31-Oct-14		FN Raphela	MCSSS		
7.1	Procurement	Other important matters	Suppliers submitted copies of B-BBEE certificates that were not certified and were awarded B-BBEE points.	New	Lack of compliance with Preferential Procurement Regulations Par10(2).	We will in future amend our minimum requirements checklist on tenders to include the certified copy of BBBEE certificate.	29-Oct-14	31-Jan-15	N Laubscher	CFO	Not yet started	Spec template to be updated and All tenders advertised from January 2015 will include the revised requirement for certified copy instead of just copy.
7.2	Procurement	Other important matters	Points were not awarded to a tenderer for attaining their BBBEE status level of contributor in accordance with BBBEE level status contributor.	New	Lack of compliance with Preferential Procurement Regulations Par 6(2).	Evaluations of tenders to be properly and appropriately reviewed for any errors and inconsistencies.	29-Oct-14	31-Oct-14	N Laubscher	CFO	Completed	BAC has been tasked with reviewing the accuracy of calculations and supporting documents of tenders is attached to BAC items to verify correct capturing.

7.3	Procurement	Other important matters	Payment voucher no 063035, for the supply of office furniture did not specify the minimum threshold for local production and content. Furthermore the winning bidder did not furnish ensure compliance with PPR.	New	Lack of compliance with Preferential Procurement Regulations no 9(1).	This condition was not included in the minimum requirements on the tender document and the MBD 6.2 (Declaration Certificate of Local Content) was not requested. In future, this will be part of tenders applicable to WDM, such as clothing and furniture.	11-Nov-14	31-May-15	N Laubscher	CFO	Not yet started	Minimum threshold for local content will be included in reviewed SCM Policy to be submitted with the 15/16 Budget in May 2015 and implemented on all relevant procurements in future.
7.4	Procurement	Other important matters	Supply chain regulation states that the persons aggrieved by decisions or actions taken by the municipality may lodge written objection within 14 days. SCM policy states that a written objection may be lodged within 5 days.	New	SCM policy not consistent with the supply chain regulation	Section 221 of Supply Chain Policy to indicate 14 days subsequent to decision made. 5 days will still remain, it gives opportunity for bidders to object before appointment and the 14 day after appointment.	6-Nov-14	31-May-15	N Laubscher	CFO	In progress	SCM Policy will be reviewed to still include the 5 days prior to appointment but also the 14 days after appointment as mentioned in the SCM Regulations. Any appointments from here will be afforded this opportunity.
7.5	Procurement	Other important matters	Payment voucher no. 063891: Quotations were addressed to Lephalale Municipality not WDM. Two different quotations were from the same address. Suppliers were not registered on the database & VAT clearance certificate, CK & MBD 4 forms were not attached.	New	Ineffective controls to prevent fictitious suppliers from trading with the municipality.	Management disagreed with the finding	1-Dec-14	28-Feb-15	N Laubscher	CFO	In progress	VAT clearance certificate not necessary, database registration still ratified by MM if not possible, request MBD4 on all procurements, but will from now also request CK. Will advise service providers that quotes should be addressed to WDM.

8.1	Payments	Other important matters	UIF Report: Fruitless, and wasteful expenditures report was not submitted as required by section 32(4) of the MFMA	New	Lack of compliance with section 32(4) of MFMA	The report to the MEC was compiled in March 2014, but not submitted. Will forward the letter to MEC regarding the R 2000 fruitless and wasteful expenditure.	5-Nov-14		FN Raphela	MCSSS	
9.1	Predetermined Objectives	Other important matters	Per inspection of the supporting documents provided it was noted that the report were not signed to validate the reported performance in relation to reported indicator.	New	Audit Committee has not provided oversight over the effectiveness of performance reporting.	Recommendation to be implemented: Strengthening the controls around performance information by enforcing supervisory controls.	10-Nov-14	30-Jun-15	B Teffo	DM: Strategic Planning & Support	In progress audit committee will start to provide oversighton performance information on quarterly bases.
9.2	Predetermined Objectives	Other important matters	Performance indicators and targets in the SDBIP do not satisfy the requirements of the framework as they are not measurable.	New	Performance indicators were not adequately reviewed	All planned indicators and targets to be set in terms of the National Treasury's framework for managing performance information.	10-Nov-14	28-Feb-15	B Teffo	DM: Strategic Planning & Support	Completed KPIs were reviewed according to the framework during Adjustment of SDBIP as approved by council 26 February 2015- A230/2015
9.3	Predetermined Objectives	Other important matters	Comparison of the performance information report against the SDBIP indicated that some of the planned objectives were different from those reported on.	New	Oversight by management.	Planned development priorities/objectives and reported on are consistent; & MM to review and question the planned against the reported objectives on a timely basis.	29-Oct-14	21-Dec-14	B Teffo	DM: Strategic Planning & Support	Completed correction were effected on the APR as per recommendation of AG

9.4	Predetermined Objectives	Other important matters	Comparison of the planned targets against those reported on in the performance information report, indicated that some targets were found to be inconsistent.	New	Oversight by management.	Planned targets are consistent with those reported on in the performance reports. And review performance reports on the performance information.	29-Oct-14	21-Dec-14	B Teffo	DM: Strategic Planning & Support	Completed	Targets & Actuals achievements on the APR were corrected as per recommendation
9.5	Predetermined Objectives	Other important matters	When comparing target per IDS managers records against that reported in the annual performance report, it was noted that the target was different from the one reported on in the annual performance report. When comparing actual number of jobs created as per reports submitted by service provider, it was noted that the information did not correspond affecting accuracy thereof.	New	Performance indicators and targets were not adequately reviewed.	Planned indicators and targets to be set correctly; and correct targets to be reported against the correct performance.	10-Nov-14	21-Dec-14	B Teffo	DM: Strategic Planning & Support	Completed	The report was aligned with the approved SDBIP the correct target was effected.
9.6	Predetermined Objectives	Other important matters	Inconsistency between the performance information reported on against the target and the performance indicators	New	Performance information reported against the targets not adequately reviewed.	Planned indicators and targets to be set in terms of National Treasury framework for managing performance information.	10-Nov-14	21-Dec-14	B Teffo	DM: Strategic Planning & Support	Completed	the correction were effected as per recommendations of AG

10.1	Movable Assets	Administrative matters	Reconciliation of the assets register and the general ledger was not reviewed by senior official & the preparer did not sign for acknowledgements.	New	Management does not ensure that proper controls are in place regarding preparation of assets register reconciliations.	DM Expenditure prepared the quarterly reconciliation & CFO reviewed it. Final Assets Reconciliation as at 30 June 2014 are currently being reviewed by CFO & acknowledgement and signatures will appear on the final report.	19-Aug-14	30-Sep-14	N Laubscher	CFO	Completed	This is standard practise, but was omitted during CFO's maternity leave. All quarterly reports for 14/15 has been reviewed and signed.
11.1	Procurement	Administrative matters	Evaluation report for tender number WDM/2013/14-03 for Production of WDM newsletter points score was not accurately completed. The amounts tendered by the suppliers were not captured as they appear on the tender documents.	New	Tender documentation not properly and accurately reviewed for accuracy.	Management disagreed with the finding	11-Nov-14	30-Nov-14	N Laubscher	CFO	Completed	It was captured incorrectly on BEC report, but was identified and corrected during BAC of the project before appointment was made. Internal controls did thus sufficiently review and resolve the typing error before award and there was no risk of inaccurate information for decision making. BAC will continue to verify accuracy of BEC reports.
12.1	Receivables	Administrative matters	Management use SARS tax table to charge from interest on overdue amounts of more than 60 days from the abattoir. The interest rate changed from 8.5% to 9% starting 01 March 2014; however the management did not update the system.	New	Lack of compliance with Treasury regulation sec 11.5.1.	In future the changed interest rates will be adjusted immediately.	20-Aug-14	20-Aug-14	N Laubscher	CFO	Completed	Interest rate was corrected on the day the audit query was issued. Impact was 1 cent.

GLOSSARY

Accessibility indicators	Explore whether the intended beneficiaries are able to access services or outputs.
Accountability documents	Documents used by executive authorities to give “ <i>full and regular</i> ” reports on the matters under their control to Parliament and provincial legislatures as prescribed by the Constitution. This includes plans, budgets, in-year and Annual Reports.
Activities	The processes or actions that use a range of inputs to produce the desired outputs and ultimately outcomes. In essence, activities describe “ <i>what we do</i> ”.
Adequacy indicators	The quantity of input or output relative to the need or demand.
Annual Report	A report to be prepared and submitted annually based on the regulations set out in Section 121 of the Municipal Finance Management Act. Such a report must include annual financial statements as submitted to and approved by the Auditor-General.
Approved Budget	The annual financial statements of a municipality as audited by the Auditor General and approved by council or a provincial or national executive.
Baseline	Current level of performance that a municipality aims to improve when setting performance targets. The baseline relates to the level of performance recorded in a year prior to the planning period.
Basic municipal service	A municipal service that is necessary to ensure an acceptable and reasonable quality of life to citizens within that particular area. If not provided it may endanger the public health and safety or the environment.
Budget year	The financial year for which an annual budget is to be approved – means a year ending on 30 June.
Cost indicators	The overall cost or expenditure of producing a specified quantity of outputs.
Distribution indicators	The distribution of capacity to deliver services.
Financial Statements	Includes at least a statement of financial position, statement of financial performance, cash-flow statement, notes to these statements and any other statements that may be prescribed.
General Key performance	After consultation with MECs for local government, the Minister may prescribe general key performance indicators that are appropriate and

Indicators	applicable to local government generally.
Impact	The results of achieving specific outcomes, such as reducing poverty and creating jobs.
Inputs	All the resources that contribute to the production and delivery of outputs. Inputs are "what we use to do the work". They include finances, personnel, equipment and buildings.
Integrated Development Plan (IDP)	Set out municipal goals and development plans.
National Key performance areas	• Service delivery & infrastructure • Economic development • Municipal transformation and institutional development • Financial viability and management • Good governance and community participation
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Outcomes are "what we wish to achieve".
Outputs	The final products, or goods and services produced for delivery. Outputs may be defined as "what we produce or deliver". An output is a concrete achievement (i.e. a product such as a passport, an action such as a presentation or immunization, or a service such as processing an application) that contributes to the achievement of a Key Result Area.
Performance Indicator	Indicators should be specified to measure performance in relation to input, activities, outputs, outcomes and impacts. An indicator is a type of information used to gauge the extent to which an output has been achieved (policy developed, presentation delivered, service rendered)
Performance Information	Generic term for non-financial information about municipal services and activities. Can also be used interchangeably with performance measure.
Performance Standards:	The minimum acceptable level of performance or the level of performance that is generally accepted. Standards are informed by legislative requirements and service-level agreements. Performance standards are mutually agreed criteria to describe how well work must be done in terms of quantity and/or quality and timeliness, to clarify the outputs and related activities of a job by describing what the required result should be. In this EPMDS performance standards are divided into indicators and the time

	factor.
Performance Targets:	The level of performance that municipalities and its employees strive to achieve. Performance Targets relate to current baselines and express a specific level of performance that a municipality aims to achieve within a given time period.
Service Delivery Budget Implementation Plan	Detailed plan approved by the mayor for implementing the municipality's delivery of services; including projections of the revenue collected and operational and capital expenditure by vote for each month. Service delivery targets and performance indicators must also be included.
Vote:	One of the main segments into which a budget of a municipality is divided for appropriation of money for the different departments or functional areas of the municipality. The Vote specifies the total amount that is appropriated for the purpose of a specific department or functional area. Section 1 of the MFMA defines a "vote" as: <i>a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and</i> <i>b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned</i>

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APPENDICES

APPENDIX A- COUNCILLORS, COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

Nature and purpose of a meeting	Date of event/meeting	Number of participating Municipal Councillors	Number of Community members attending	Number of participating Municipal Administrators	Dates and manner of feedback given to Community
Mandela Day Celebration	18 July 2013	50	20	150	-
Women Prayer Day	15 August 2013	36	600	5	-
Women in Sports Festival Event	28 August 2013	36	50	60	10 May 2014 – Mayoral Marathon
District Heritage Day	20 September 2013	36	500	40	-
Establishment of a School Library	24 September 2013	16	240	20	21 February 2014 – mayoral Imbizo
Executive Mayors Imbizo & Batho Pele Day	17 – 18 October 2013	36	550	18	29 May 2014- State of the District Address
District Disability Annual General Meeting	23 November 2014	10	300	8	25 June 2014 – Seminar on the establishment of the District Entrepreneurs Network
16 Days of Activism against the abuse of Women & Children	08 December 2013	10	100	12	17 April 2014 – District AIDS Council meeting

Back to School Campaign	07 January 2014	36	300	64	10 January 2014 – Matric Awards Ceremony
Executive Mayors Imbizo	21 February 2014	36	500	15	29 May 2014- State of the District Address
Farmworkers Empowerment Programme	13 April 2014	36	200	12	-
District Older Person Indaba	09 April 2014	12	400	08	-
Unveiling of Waterberg Satellite Academy Gym Equipment	16 May 2014	36	100	20	13 June 2014 – Meeting with District Sport Federations
District Workshop on Traditional Leadership	5 – 6 June 2014	36	60	12	-
District Moral Regeneration Movement	20 June 2014	36	300	15	-

WATERBERG DISTRICT MUNICIPALITY

ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2013 – 31 MARCH 2014

	SURNAME & INITIALS	17 Jul.2013 (Special)	29 Aug. 13 (Ordinary)	05 Dec.13 (Ordinary)	08 Jan. 14 (Special)	24Jan. 14 (Special)	24 Feb.14 (Special)	18 Mar.14 (Special)	31 Mar.14 (Special)	Special=5 Ordinary =3 TOTAL =	
										ATTEND	APOL/ABS
1.	Basson A.F.	Apology	Apology	Present	Apology	Absent	Apology	Present	Apology	2	6
2.	Baloyi K.J.	Present	Present	Present	Present	Present	Present	Apology	Present	7	1
3.	Kekana T.M	Present	Present	Present	Present	Present	Present	Present	Apology	7	1
4.	Koadi G.B	Absent	Present	Apology	Present	Present	Present	Absent	Apology	4	4
5.	Kganyago L.C.	Present	Present	Absent	Present	Present	Present	Present	Present	7	1

6.	Lebelo L.J.	Present	Absent	Absent	Apology	Apology	Absent	Present	Present	3	5
7.	Ledwaba M.H.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
8.	Lamola K.S.	Apology	Present	Present	Present	Present	Present	Present	Present	7	1
9.	Sethoga -Langa M.N.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
10.	Mahlaela R.L.	Apology	Present	Present	Present	Present	Present	Present	Present	7	1
11.	Manganyi M.E.	Present	Present	Present	Present	Present	Absent	Absent	Present	6	2
12.	Manamela L.S	Apology	Apology	Present	Apology	Apology	Apology	Present	Apology	2	6
13.	Masalesa F.M.	Present	Present	Present	Present	Apology	Present	Present	Present	7	1
14.	Mhlanga B.S.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
15.	Moeletsi R.Z.	Apology	Present	Absent	Absent	Present	Present	Present	Absent	4	0
16.	Mogotsi M.M.A.	Present	Present	Present	Present	Present	Present	Present	Apology	7	1
17.	Mogotlane N.R.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
18.	Mojela N.G	Present	Present	Present	Present	Apology	Present	Present	Present	7	1
19.	Molekwa S.M.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
20.	Monama M.A.D.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
21.	Monene R.N.	Present	Present	Present	Present	Present	Present	Present	Present	8	0
22.	Monoa R.L.R.	Apology	Apology	Present	Present	Present	Present	Present	Present	6	2

WATERBERG DISTRICT MUNICIPALITY

ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2013 – 31 MARCH 2014

SURNAME & INITIALS	17 Jul. 13 (Special)	29 Aug. 13 (Ordinary)	05 Dec.13 Ordinary	08 Jan.14 (Special)	24 Jan. 14 (Special)	24 Feb. 08 (Ordinary)	18 Mar.14 (Special)	31 Mar.14 (Ordinary)	TOTAL = 8	
									ATTEND	APOL/ABS
Moremi M.L	Present	Present	Present	Present	Present	Present	Present	Present	8	0
Morumudi N.S.	Apology	Apology	Present	Present	Present	Present	Present	Present	6	2
Moseamedi M.M.	Absent	Present	Present	Present	Present	Present	Present	Present	7	1
Motlohoneng D.P	Apology	Present	Present	Present	Present	Present	Present	Apology	6	2
Nyamah M.P.	Absent	Present	Present	Absent	Apology	Apology	Absent	Present	3	5
Ngwetjana L.N.	Present	Present	Present	Present	Present	Apology	Present	Present	7	1
Phokela M.D.	Present	Present	Present	Present	Apology	Present	Present	Present	7	1
Radebe R.M.	Present	Present	Present	Present	Apology	Present	Present	Present	7	1
Ramogale R.A.	Present	Present	Present	Present	Present	Present	Present	Absent	7	1

Scruton P.A.	Absent	Present	Present	Absent	Absent	Absent	Absent	Absent	2	6
Sekhu M.J.	Apology	Present	Present	Absent	Apology	Apology	Present	Present	4	4
Selokela M.J.	Present	Present	Apology	Present	Present	Present	Present	Present	7	1
Sikwane S.C.	Present	Present	Present	Present	Present	Absent	Present	Absent	6	2
Kekana L.V. (Kgoshi)	Absent	Absent	Absent	Present	Absent	Absent	Absent	Absent		
Shongoane M.M. (Kgoshigadi)		Present	Present	Absent	Absent	Present	Absent	Present	4	3
Taueatsoala R.R. (Kgoshigadi)	Present	Absent	Present	Present	Present	Present	Present	Present	7	1

WATERBERG DISTRICT MUNICIPALITY

ATTENDANCE OF PORTFOLIO COMMITTEES – 2013/14

	SURNAME & INITIALS	29 July 13	08 Oct 13	05 Nov 13	10 Feb 14	24 Apr 14	28 July		TOTAL = 6		
									ATTEND	APO	ABS
BUDGET AND TREASURY											
	Ledwaba M.H.	Absent	Present	Present	Absent	Present	Apology		3	1	2
	Baloyi K.J	Present	Present	Present	Present	Present	Resigned		5	0	0
	Lebelo L.J	Present	Present	Present	Present	Absent	Absent		4	0	2
	Scruton P.A	Present	Absent	Apology	Absent	Absent	Absent		1	1	4
	Ramogale A.R.	Present	Present	Apology	Present	Present	Present		5	1	0
TRANSFORMATION AND ADMINISTRATION											
	SURNAME & INITIALS	23 July 13	25 Sept 13	05 Nov 13	11 Feb 14	25 Apr 14	08 July 14		Total = 6		
									ATTEND	APO	ABS
	Moremi M.L	Present	Present	Present	Present	Present	Present		6	0	0
	Kganyago L.C	Present	Present	Present	Present	Present	Present		6	0	0
	Manamela L.S	Present	Present	Apology	Apology	Absent	Apology		2	3	1

	Sikwane S.C	Present	Absent	Present	Absent	Absent	Absent		2	0	4
INFRASTRUCTURE DEVELOPMENT											
	SURNAME & INITIALS	24 July 13	02 Oct 13	06 Nov 13	12 Feb 14	30 Apr 14	09 July 14		Total = 6		
									ATTEND	APO	ABS
	Lamola K.S	Apology	Present	Apology	Apology	Present	Apology		2	4	0
	Mojela N.G	Apology	Absent	Present	Apology	Apology	Present		2	3	1
	Basson A.F	Present	Present	Present	Present	Present	Absent		5	0	1
	Ngwetjana L.N	Present	Present	Present	Present	Present	Present		6	0	0
	Monene R.N	Present	Present	Present	Present	Present	Present		6	0	0
PLANNING AND ECONOMIC DEVELOPMENT											
	SURNAME & INITIALS	24 July 13	25 Sep 13	12 Nov 13	12 Feb 14	25 Apr 14	09 July 14		Total = 6		
									ATTEND	APO	ABS
	Molekwa S.M	Present	Present	Apology	Present	Present	Present		5	1	
	Moseamedi M.M	Present	Present	Present	Absent	Present	Absent		4	0	2
	Manganyi M.E	Present	Present	Present	Present	Present	Present		6	0	0
	Kekana T.M	Present	Present	Present	Apology	Present	Present		5	1	0
	Shongoane M.M. (Kgoshigadi)	Present	Present	Present	Present	Apology	Present		5	1	0
SOCIAL DEVELOPMENT											
	SURNAME & INITIALS	31 July 13	01 Oct 13	07 Nov 13	13 Feb 14	29 Apr 14	10 July 14		Total =6		
									ATTEND	APO	ABS
	Mhlanga B.S	Apology	Apology	Present	Present	Present	Present		4	2	0
	Motlohoneng D.P	Absent	Present	Apology	Present	Present	Present		4	1	1
	Selokela M.J	Present	Absent	Present	Absent	Present	Present		4	0	2
	Masalesa F.M	Present	Present	Present	Present	Present	Present		6	0	0
	Sekhu M.J	Present	Present	Present	Apology	Present	Present		5	1	0
	Taueatsoala R.R. (Kgoshigadi)	Present	Present	Present	Present	Present	Present		6	0	0
COMMUNITY SERVICES											

	SURNAME & INITIALS	30 July 13	01 Oct 13	07 Nov 13	13 Feb 14	29 Apr 14	10 July 14		Total =6		
									ATTEND	APO	ABS
	Moeletsi R.Z	Present	Present	Present	Present	Absent	Present		5	0	1
	Nyama M.P	Present	Absent	Apology	Apology	Present	Present		3	2	1
	Mahlaela R.L	Present	Present	Present	Present	Present	Present		6	0	0
	Koadi G.B	Apology	Present	Apology	Present	Apology	Absent		2	3	1
	Radebe R.M	Present	Present	Present	Apology	Present	Present		5	1	0
SPECIAL PROJECTS											
	SURNAME & INITIALS	25 July 13	02 Oct 13	08 Nov 13	14 Feb 14	29 Apr 14	11 July 14		Total =6		
									ATTEND	APO	ABS
	Mogotsi M.M.A	Present	Present	Present	Present	Present	Present		6	0	0
	Sethoga N.M	Present	Present	Present	Present	Present	Present		6	0	0
	Monoa R.L.R	Apology	Present	Present	Present	Present	Present		5	1	0
	Phokela M.D	Present	Present	Present	Present	Present	Present		6	0	0
	Kekana L.V. (Kgoshi)	Apology	Present	Present	Absent	Absent	Absent		2	1	3

APPENDIX B – COMMITTEES & COMMITTEE PURPOSES

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	Purpose of Committee
Municipal Public Accounts Committee	Accountability and oversight role
Audit Committee	Auditing of financial and non-financial matters
Geographic Names	Changing of names of streets and public institutions
Public Participation	Ensure Public Involvement
Rules & Ethics	Ensure adherence to rule, ethics and legislation
Budget & Treasury	Ensure adherence to MFMA

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APPENDIX C– THIRD TIER ADMINISTRATIVE STRUCTURE

Third Tier Structure	
Directorate	Director/Manager (State title and name)
Office of the Municipal Manager	Acting Municipal Manager : L. Sole
Budget & Treasury Office	Chief Financial Officer : N Laubscher
Infrastructure Development	Manager : N.R Makgata
Planning & Economic Development	Manager : L Sole
Social Development and Community Services	Acting Manager : M. Sethole
Office of the Executive Mayor	Manager : P Makondo
Corporate Support & Shared Services	Manager: P.F Nogilana Raphela

APPENDIX D– FUNCTIONS OF MUNICIPALITY/ENTITY

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	Function Applicable to Municipality (Yes / No)*	Function Applicable to Entity (Yes / No)
Constitution Schedule 4, Part B functions:		
Air pollution	No	
Building regulations	No	
Child care facilities	No	
Electricity and gas reticulation	No	
Fire fighting services	Yes	
Local tourism	No	
Municipal airports	No	
Municipal planning	Yes	
Municipal health services	Yes	
Municipal public transport	Yes	
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No	
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No	
Storm water management systems in built-up areas	No	
Trading regulations	No	
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	No	

Continued from previous page

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	Function Applicable to Municipality (Yes / No)*	Function Applicable to Entity (Yes / No)
Constitution Schedule 5, Part B functions:		
Beaches and amusement facilities	No	
Billboards and the display of advertisements in public places	No	
Cemeteries, funeral parlours and crematoria	No	
Cleansing	No	
Control of public nuisances	No	
Control of undertakings that sell liquor to the public	No	
Facilities for the accommodation, care and burial of animals	No	
Fencing and fences	No	
Licensing of dogs	No	
Licensing and control of undertakings that sell food to the public	No	
Local amenities	No	
Local sport facilities	No	
Markets	No	
Municipal abattoirs	Yes	
Municipal parks and recreation	No	
Municipal roads	No	
Noise pollution	No	
Pounds	No	
Public places	No	
Refuse removal, refuse dumps and solid waste disposal	No	
Street trading	No	
Street lighting	No	
Traffic and parking	No	
* If municipality: indicate (yes or No); * If entity: Provide name of entity		T D

APPENDIX E- WARD REPORTING

Functionality of Ward Committees					
Ward Name (Number)	Name of Ward Councillor and elected Ward committee members	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speakers Office on time	Number of quarterly public ward meetings held during year
Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
					T E

APPENDIX F1- WARD INFORMATION

Ward Title: Ward Name (Number)				
Capital Projects: Seven Largest in 2013/14(Full List at Appendix N)				
				R' 000
No.	Project Name and detail	Start Date	End Date	Total Value
	Not applicable	Not applicable	Not applicable	R000
				T F.1

APPENDIX F2- BASIC SERVICE PROVISION

Basic Service Provision					
Detail	Water	Sanitation	Electricity	Refuse	Housing
Households with minimum service delivery	Not applicable	Not applicable	Not applicable	Not applicable	
Households without minimum service delivery	Not applicable	Not applicable	Not applicable	Not applicable	
Total Households*	Not applicable	Not applicable	Not applicable	Not applicable	
Houses completed in year					

APPENDIX F3- Top Four Service Delivery Priority in a Ward

APPENDIX F3 – Top Four Service Delivery Priorities for Ward (Highest Priority First)		
Top Four Service Delivery Priorities for Ward (Highest Priority First)		
No.	Priority Name and Detail	Progress During 2011/13
	Not applicable	Not applicable
		T F.3

APPENDIX G- Recommendations of the Municipal Audit Committee 2013/14

Municipal Audit Committee Recommendations		
Date of Committee	Committee recommendations during 2013/14	Recommendations adopted (enter Yes); not adopted (provide explanation)
27-Aug-2013	Comments and remarks made by the committee regarding financial statement should be taken in consideration and a final copy to be forwarded to the committee members prior submission to the Auditor General	Adopted and implemented
	Comments and remarks made by the committee regarding performance report should be taken in consideration and that the IDP/PMS officer must rework some of the highlighted inaccuracy of numbering and the variance column should be reworks from page 3 of the report. A final copy to be forwarded to the committee	Adopted and implemented
26-Feb-2014	The municipality should fast track spending on capital projects.	Adopted and implemented
	All recommendation made by the internal audit on the findings be implemented. Follow up should be conducted	Adopted and implemented
	Municipality in consultation with Roads and Transport Department. Limpopo province to resolve the finding on roads infrastructure assets.	Adopted and implemented
	Municipality in consultation with SALGA, CoGHSTA, Provincial Treasury and National Treasury to resolve the issue of wage curve agreement	Adopted and implemented
27-June 2014	Project status report must continuously be updated with the progress of projects. Fastrack spending on projects.	Adopted and implemented
	Risk register must on a continuous basis be updated with progress.	Adopted and implemented

	All recommendation made by the internal audit on the findings be implemented. Follow up should be conducted	Adopted and implemented
	Progress on the internal Audit plan to be reflected in the next meeting	Adopted and implemented
	All issues to be resolved before the end of the financial year. Municipality in consultation with SALGA, CoGHSTA, Provincial Treasury and National Treasury to resolve the issue of wage curve agreement	Adopted and implemented

APPENDIX H – Long Term contracts and Public Private Partnership

ACTIVE LONG TERM CONTRACTS AS AT 30 JUNE 2014

Project Description	Date Awarded	Name of Service Provider/ Contractor	Duration of a contract	Project Completion date	Amount Awarded	Responsible department	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16
Provision of Travel and Accommodation Services	01-Nov-11	Badiredi Travel	36 months	Oct-14	SCHEDULE	CSSS	2 368 024	1 275 585	4 676 942	4 929 497
Provision of Legal Services	22-Nov-11	Verveen Attorneys	36 months	Oct-14	SCHEDULE	CSSS	431 063	225 958	300 000	316 200
Provision of Insurance services	01-Feb-13	AON Risk Services South Africa	36 months	Jan-16	SCHEDULE	CSSS	187 397	465 768	1 000 000	1 054 000
Provision of the banking services	03-Sep-09	First National Bank	60 months	Oct-14	SCHEDULE	BTO	60 246	60 105	67 073	70 695
Operating lease of the photocopying Machines	01-Mar-14	Palesa Technology - ceded to ABSA Technology Finance	36 months	Feb-17	SCHEDULE	CSSS	-	199 958	599 875	599 875
Provision of the Advertising Services	03-Dec-13	Ultimate Recruitment Solution	36 months	Dec-16	SCHEDULE	CSSS	-	202 866	238 652	251 539
Provision of the Security Services	01-Jul-12	Triotic Protection Services	36 months	Jun-15	1 651 812	CSSS	1 883 066	1 761 932	1 907 403	2 010 403

IFMS- Licencing, Support and Maintenance	07-Sep- 11	Munsoft (Pty) Ltd	20 years	Aug-31	1 593 546	BTO	894 550	650 088	853 050	899 115
Implementati on of Virtual Private Network	28-Jun- 12	SITA	36 Months	Jun-15	4 640 667	CSSS	366 295	108 827	247 500	260 865
Production of Newsletter	09-Dec- 13	Kgantshi Marketing Adverting and Promotions	36 Months	14-Dec-16	480 000	ES	-	120 000	120 000	120 000
Rural Road Asset Management System	16-Jul-13	Tshashu Consulting	36 Months	30-Jun-16	4 551 754	ID	-	1 378 070	1 779 000	1 839 000
Provision of VOIP services for telephone system for Mokopane EHP Office	14-Apr- 14	Least Cost Communicati on t/a Callsave	36 months	14-Apr-17	129 901	CSSS	-	711	43 300	43 300
Extension of provision of VOIP services for telephone system to WDM Head Office	19-May- 14	Least Cost Communicati on t/a Callsave	36 months	19-May- 17	See #12	CSSS	See #12 above			

APPENDIX I –Municipal Entity/Service Provider Performance Schedule

Municipal Entity/Service Provider Performance Schedule									
Name of Entity & Purpose <									

Note: This statement should include no more than the top four priority indicators. * 'Previous Year' refers to the targets that were set in the 2007/08 Budget/IDP round; *'Current Year' refers to the targets set in the 2011/12 Budget/IDP round. *'Following Year' refers to the targets set in the 2012/13 Budget/IDP round. Note that all targets must be fundable within approved budget provision. In column (ii) set out the Service Indicator (In bold italics) then the Service Target underneath (not in bold - standard type face) to denote the difference.

T I

APPENDIX J- Disclosure of Financial interest

No.	Title	Officials Name		Designation	Company Name
1	Mr	Siebe	Phathutshedzo	Divisional Manager Development Planning	Rirothe Planning Consulting
2	Ms	Duba	Matete Jerida	Agricultural Officer	Moshueu Ocean Trading CC
					Bakwena Ivory Business Enterprise
3	Mr	Molebaloa	Philemon	Divisional Manager Strategic Support and Planning	Critical Creative Consulting CC
					Lephalale Trading
					Mamoleele Trading
4	Ms	Kgomo	Lindiwe Darlene	Head Integrated Development Plan	Thabusi Recruitment Services and Projects
5	Mr	Letsoalo	Mokopane Vaaltyn	Municipal Manager	Nyamatane Engineering Solutions
6	Mr	Ngobeni	Joseph	Sports Officer	Roxanne Business Enterprise
7	Mr	Mello	Lesibana Comfort	CSSS-Secretary	Rise Now Trading 28
7	Ms	Makgobela	Ketlana Julia	Divisional Manager Supply Chain Management	Kgobie Construction
					Kgobase Investments
8	MSs	Yingwana	Tingana	Procurement Officer	Myambo Construction
10	Mr	Morema	Mahlatse Ebdan	Risk Officer	Occupational Safety and Health Hazard
					MmaJoyce Catering and Supply
					Asset Specification Trading and Supply
11	Mr	Ledwaba	Maditsela Geoffrey	Chauffer	G & S Car Wash

12	Ms	Konaite	Lindy Lebogang	Internal Audit Intern	Asebabhaneni General Trading
					Pitjeng Lebsa General Trading
13	Mr	Teffo	Madumetja Billy	Divisional Manger SSP	Siabase
14	Ms	Nogilana Raphela	Feziwe	Manager CSSS	Lubabalo Bricks Development and Business Projects
15	Ms	Phasha	Letty Mummy	Control Room Operator	NHZM Holdings
16	Mr	Mashala	Noko Nelson	Fire Station Officer	Lewmash Security Guard
17	Mr	Tsebe	Sesheke Keakile Benjamin	Control Room Operator	Thandolwethu Limpopo Enterprise

COUNCILORS

No.	Title	Councilor Name		Designation	Company Name
1	Mr	Baloyi	Khazamola Joseph	MMC	Mlamhlam
2	Mr	Ngwetjana	Lesiba Simon	Councilor	Verstoteling Business Enterprise
3	Ms	Moremi	Manameng Lettie	Councilor	SAWIMA
					Whiphold/Sasol Mining
					Mzansi Sihlangene Trading and Projects
					Gladshore Trading and Projects
					Virtus Financial Services
4	Ms	Mmatsutsa	Hendrieta	Councilor	Moja Transport
5	Ms	Mogotsi	Mankgobo Amanda Meriam	Councilor	Tribal Zone Trading 564
					Bahlopiwa Projects
					Osi Consulting Engineers

					Lebo and Gomo Civils
					Palesa
6	Mr	Mhlanga	Sipho Bradly	Councilor	Exabuzz CC
7	Ms	Mojela	Nomaliza Gladys	Councilor	Meta-Ntwane Construction
					Ma Glad Day Care
8	Mr	Molekoa	Sello	Councilor	Kranskop Coperative Limited
10	Mr	Moeletsi	Zacharia Rankadimeng	Councilor	Belabela Image Consultants
					Walk Together Trading 4
					ZCN Specialists
					BB Atlanta Kids Football Club
					Belabela Branding Initiative
					Bornfree Investment 180
					Bushveld Communication and Training Network
					Conie Projects
					Dibatho Business Consultants
					Izintobizodwa Research and Development Consultants
					Onexone Group Supplier
					Sepampie Consortium
					Umhlali Upliftment and Services
					Vula Security Services

					Deco Fibre Glass Manufacturing
					Nice Treat Tourism and Projects 4
11	Mr	Basson	Andries Francois	Councilor	EXXARO
12	Ms	Kgoshi Taueatsoala	Raisibe Rhina	Councilor	MKMN AND Taueatsoala
13	Mr	Mosaam	Zunaid	Councilor	Limpopo Independent Media
14	Ms	Koadi	Bertha Galethabeloe	Councilor	Lephalale Women's Organisation

APPENDIX K- Revenue Collection Performance By Vote and By Source

APPENDIX K (i): REVENUE COLLECTION PERFORMANCE BY VOTE

R' 000						
Vote Description	2013	2013/14			2013/14 Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Example 1 - Vote 1						
Example 2 - Vote 2						
Example 3 - Vote 3						
Example 4 - Vote 4						
Example 5 - Vote 5						
Example 6 - Vote 6						
Example 7 - Vote 7						
Example 8 - Vote 8						
Example 9 - Vote 9						
Example 10 - Vote 10						
Example 11 - Vote 11						
Example 12 - Vote 12						
Example 13 - Vote 13						
Example 14 - Vote 14						
Example 15 - Vote 15						
Total Revenue by Vote	-	-	-	-	-	-
Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A3						
T K.1						

APPENDIX K (ii) – Revenue Collection Performance By Source

Revenue Collection Performance by Source						
R '000						
Description	2013	2013/14			2013/14 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustments Budget
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 Rentals of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Dividends received Fines Licences and permits Agency services Transfers recognised - operational Other revenue Gains on disposal of PPE Environmental Protection						
Total Revenue (excluding capital transfers and contributions)	-	-		-		
Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A4.						
T K.2						

APPENDIX L – Conditional Grants Received: Excluding MIG

Conditional Grants: excluding MIG						
R' 000						
Details	Budget	Adjustments Budget	Actual	Variance		Major conditions applied by donor (continue below if necessary)
				Budget	Adjustment s Budget	
Neighbourhood Development Partnership Grant	N/A	-	-	-	-	-
Equitable share	R94 609 000	R94 609 000	R94 609 000	0%	0%	Unconditional grant

Finance Management Grant	R950 000	R950 000	R1 333 335	0%	40%	Appointment of financial & Audit interns
Public Transport Infrastructure and Systems Grant	N/A	-	-	-	-	-
Municipal Systems Improvement Grant	R725 169	R725 169	R725 169	0%	0%	Implementation of new legislation, skills development & GRAP compliance
Health Grant	N/A	-	-	-	-	The Grant was not paid this financial year
Other Grants LG SETA Grant	R110 675	R110 675	R110 675	0%	0%	Training of officials of WDM
LEDET	R140 000	R140 000	R140 000	0%	0%	Operations of the Waterberg Biosphere meander
EPWP Incentive Grant	R1771 000	R1771 000	R1771 000	0%	0%	Increase labour intensive employment
Rural Roads Assets Management Grant	R1 571 000	R1 571 000	R1 571 000	0%	0%	
Total	R99 876 844	R99 876 844	100 260 179	1%	0%	
* This includes Neighbourhood Development Partnership Grant, Public Transport Infrastructure and Systems Grant and any other grant excluding Municipal Infrastructure Grant (MIG) which is dealt with in the main report, see T5.8.3. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. T L						

APPENDIX M- Capital Expenditure – New & Upgrade/ Renewal Programmes

APPENDIX M (i): CAPITAL EXPENDITURE - NEW ASSETS PROGRAMME

Capital Expenditure - New Assets Programme*							
							R '000
Description	2012	2013/14			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Infrastructure - Total	-	-	-	-	-	-	-
Infrastructure: Road	-				-		-

transport - Total		-	-	-		-	
<i>Roads, Pavements & Bridges</i>							
<i>Storm water</i>							
Infrastructure: Electricity							
- Total	-	-	-	-	-	-	-
<i>Generation</i>							
<i>Transmission & Reticulation</i>							
<i>Street Lighting</i>							
Infrastructure: Water - Total	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>							
<i>Water purification</i>							
<i>Reticulation</i>							
Infrastructure: Sanitation							
- Total	-	-	-	-	-	-	-
<i>Reticulation</i>							
<i>Sewerage purification</i>							
Infrastructure: Other - Total	-	-	-	-	-	-	-
<i>Waste Management</i>							
<i>Transportation</i>							
<i>Gas</i>							
<i>Other</i>							
Community - Total	-	-	-	-	-	-	-
Parks & gardens							
Sportsfields & stadia							
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses							
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing							
Other							
Capital Expenditure - New Assets Programme*							

R '000							
Description	2012/ 13	2013/14			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
<u>Capital expenditure by Asset Class</u>							
<u>Heritage assets - Total</u>	-	-	-	-	-	-	-
Buildings							
Other							
<u>Investment properties - Total</u>	-	-	-	-	-	-	-
Housing development							
Other							
-							
<u>Other assets</u>	-	-	-	-	-	-	-
General vehicles							
Specialised vehicles							
Plant & equipment							
Computers -							
hardware/equipment							
Furniture and other office							
equipment							
Abattoirs							
Markets							
Civic Land and Buildings							
Other Buildings							
Other Land							
Surplus Assets - (Investment or							
Inventory)							
Other							
<u>Agricultural assets</u>	-	-	-	-	-	-	-
<i>List sub-class</i>							
<u>Biological assets</u>	-	-	-	-	-	-	-
<i>List sub-class</i>							

Intangibles	-	-	-	-	-	-	-
Computers - software & programming							
Other (<i>list sub-class</i>)							
Total Capital Expenditure on new assets	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-
Refuse							
Fire							
Conservancy							
Ambulances							
* Note: Information for this table may be sourced from MBRR (2009: Table SA34a)							
							T M.1

APPENDIX M (i) – Capital Expenditure – New Assets Programme

APPENDIX M (i): CAPITAL EXPENDITURE - NEW ASSETS PROGRAMME

Capital Expenditure - New Assets Programme*							
							R '000
Description	2013	2013/14			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Infrastructure - Total	-	-	-	-	-	-	-
Infrastructure: Road transport - Total	-	-	-	-	-	-	-
Roads, Pavements & Bridges							
Storm water							
Infrastructure: Electricity - Total	-	-	-	-	-	-	-
Generation							
Transmission &							

<i>Reticulation</i>							
<i>Street Lighting</i>							
Infrastructure: Water - Total	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>							
<i>Water purification</i>							
<i>Reticulation</i>							
Infrastructure: Sanitation - Total	-	-	-	-	-	-	-
<i>Reticulation</i>							
<i>Sewerage purification</i>							
Infrastructure: Other - Total	-	-	-	-	-	-	-
<i>Waste Management</i>							
<i>Transportation</i>							
<i>Gas</i>							
<i>Other</i>							
Community - Total	-	-	-	-	-	-	-
Parks & gardens							
Sportsfields & stadia							
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses							
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing							
Other							
Capital Expenditure - New Assets Programme*							
R '000							
Description	2011	2012/13			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							

<u>Heritage assets - Total</u>	-	-	-	-	-	-
Buildings						
Other						
<u>Investment properties - Total</u>	-	-	-	-	-	-
Housing development						
Other						
-						
<u>Other assets</u>	-	-	-	-	-	-
General vehicles						
Specialised vehicles						
Plant & equipment						
Computers -						
hardware/equipment						
Furniture and other office						
equipment						
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings						
Other Land						
Surplus Assets - (Investment or						
Inventory)						
Other						
<u>Agricultural assets</u>	-	-	-	-	-	-
<i>List sub-class</i>						
<u>Biological assets</u>	-	-	-	-	-	-
<i>List sub-class</i>						
<u>Intangibles</u>	-	-	-	-	-	-
Computers - software &						
programming						
Other (<i>list sub-class</i>)						
Total Capital Expenditure on new assets	-	-	-	-	-	-

Specialised vehicles	–	–	–	–	–	–	–
Refuse							
Fire							
Conservancy							
Ambulances							
* Note: Information for this table may be sourced from MBRR (2009: Table SA34a)							T M.1

APPENDIX M (ii) – Capital Expenditure – Upgrade/Renewal Programme

Refer to table A5 AFS FY 2013/14

APPENDIX N –Capital Programme by Project 2013/14

Refer to table A5 AFS FY 2013/14

APPENDIX O - Capital Project by Ward 2013/14

Capital Programme by Project by Ward 2013/14			R' 000
Capital Project	Ward(s) affected	Works completed (Yes/No)	
Water	N/A		
"Project A"	N/A		
"Project B"	N/A		
Sanitation/Sewerage	N/A		
Electricity	N/A		
Housing	N/A		
Refuse removal	N/A		
Stormwater	N/A		
Economic development	N/A		
Sports, Arts & Culture	N/A		
Environment	N/A		
Health	N/A		
Safety and Security	N/A		
ICT and Other	N/A		
			T O

APPENDIX P – Services Connection Backlogs at schools and Clinics

Service Backlogs: Schools and Clinics				
Establishments lacking basic services	Water	Sanitation	Electricity	Solid Waste Collection
Schools (NAMES, LOCATIONS)				
Not pallicable	NA	NA	NA	NA
Clinics (NAMES, LOCATIONS)				
Not applicable	NA	NA	NA	NA
Names and locations of schools and clinics lacking one or more services. Use 'x' to mark lack of service at appropriate level for the number of people attending the school/clinic, allowing for the proper functioning of the establishment concerned.				
T P				

APPENDIX Q – Service Backlogs Experienced by the Community where another Sphere of Government is responsible for Service Provision

Service Backlogs Experienced by the Community where another Sphere of Government is the Service Provider (where the municipality whether or not act on agency basis)		
Services and Locations	Scale of backlogs	Impact of backlogs
Clinics:	N/A	
Housing:		
Licencing and Testing Centre:	N/A	
Reseviors		
Schools (Primary and High):	N/A	
Sports Fields:	N/A	
T Q		

APPENDIX R –Declaration of Loan and Grants made by the Municipality

Declaration of Loans and Grants made by the municipality 2013/15				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2013/14 R' 000	Total Amount committed over previous and future years
None	None	None	None	None
* Loans/Grants - whether in cash or in kind				T R

APPENDIX S – Declaration of Return not made in Due Time under MFMA s71

APPENDIX T Presidential outcome for local Government

APPENDIX U - Audited Annual Financial Statements 2013/14

WATERBERG DISTRICT MUNICIPALITY

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 R	2013 R	
ASSETS				
Current assets		96 293 059	109 952 460	
Cash and cash equivalents	1	62 436 092	83 984 800	I
Trade and other receivables from exchange transactions	2	7 371	4 733	I
Other receivables from non-exchange transactions	3	2 459 983	3 898 167	I
Inventory	4	117 300	147 143	
Held-to-maturity investments	5	28 080 662	20 148 748	I
VAT receivable	6	3 073 242	1 650 460	I
Non-current assets held for sale	7	118 409	118 409	
Non-current assets		63 981 009	61 419 899	
Non-current receivables	8	54 775	34 775	I
Property, plant and equipment	9	61 700 407	58 971 405	I
Intangible assets	10	2 225 827	2 413 719	I
Total assets		160 274 068	171 372 359	
LIABILITIES				
Current liabilities		10 350 370	10 444 707	IF
Trade- and other payables from exchange transaction	11	1 851 855	2 231 695	I
Other payables from non-exchange transactions	12	6 780 417	5 951 819	
Consumer deposits	13	600	600	I
Provisions	14	582 871	325 595	
Unspent conditional grants and receipts	15	436 868	1 398 080	I
Current portion of retirement health care liability	16	455 172	435 636	
Current portion of long service awards liability	17	242 587	101 282	
Non-current liabilities		18 953 664	14 925 867	
Retirement health care liability	16	17 068 158	13 358 034	N
Long service awards liability	17	1 885 506	1 567 833	
Total liabilities		29 304 034	25 370 574	
Net assets		130 970 034	146 001 785	
NET ASSETS				
Retained surplus and other reserves		130 970 034	146 001 785	
Accumulated surplus and other reserves		130 970 034	146 001 785	I
Total net assets		130 970 034	146 001 785	

WATERBERG DISTRICT MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 R	2013 R
REVENUE			
Revenue from exchange transactions:			
Service charges	18	1 670 715	718 952
Interest earned - external investments	19	6 116 928	6 176 945
Interest earned - outstanding receivables	20	26	112 122
Other income		170 854	1 116 026
Bad debts recovered		-	73 027
Revenue from non-exchange transactions:			
Government and other grants	21	101 326 205	93 442 364
Public contributions and donations	22	-	11 160
Other gains:			
Gain on disposal of assets	23	-	22 540
Reversal of impairment loss on assets	24	1 895 763	-
Total Revenue		111 180 491	101 673 136
EXPENDITURE			
Employee related costs	25	(53 840 686)	(49 139 594)
Remuneration of councillors	26	(5 991 826)	(5 472 702)
Post-retirement health care expenditure	16	(4 219 016)	(1 419 505)
Long-service award expenditure	17	(550 810)	(311 595)
Depreciation and amortisation	27	(6 005 183)	(5 889 509)
Impairment of assets	24	-	(1 733 170)
Repairs and maintenance		(1 468 498)	(859 979)
Contracted services	28	(13 714 443)	(12 759 915)
General expenses	29	(17 034 905)	(16 040 441)
Project expenditure		(23 327 464)	(24 208 840)
Loss on disposal of Assets	23	(59 411)	(527 892)
Total Expenditure		(126 212 242)	(118 363 142)
LOSS FOR THE YEAR		(15 031 751)	(16 690 006)

Refer to Appendix A(1) for the comparison with the approved budget

WATERBERG DISTRICT MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2014

		<u>Revaluation</u>	<u>Accumulated</u>	<u>Total</u>
		<u>Reserve</u>	<u>Surplus and</u>	
			<u>Other Reserves</u>	
	Note	R	R	R
2013				
Balance at 1 July 2012		-	162 691 791	162 691 791
Net surplus for the year			(16 690 006)	(16 690 006)
Balance at 30 June 2013		-	146 001 785	146 001 785
2014				
Balance as at 1 July 2013		-	146 001 785	146 001 785
Net shortfall for the year			(15 031 751)	(15 031 751)
Balance at 30 June 2014		-	130 970 034	130 970 034

WATERBERG DISTRICT MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 R	2013 R	
CASH FLOW FROM OPERATING ACTIVITIES				
Cash receipts:				
Sales of goods and services		1 783 886	820 084	
Grants		100 364 993	94 170 188	
Interest received		6 116 955	6 289 067	
Other receipts		34 718	1 082 049	
Payments:				
Employee costs		(59 339 859)	(54 332 297)	
Suppliers		(12 237 892)	(14 010 757)	
Project expenditure		(23 379 105)	(24 871 066)	
Fire fighting expenditure		(13 499 065)	(13 724 375)	
Vat		(1 422 782)	3 072 584	
Other payments		(5 006 874)	(4 360 455)	
Net cash flows from operating activities	30	(6 585 025)	(5 864 978)	
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(6 989 679)	(8 309 391)	Inc
Purchase of intangible assets		(32 996)	(11 550)	Inc
Proceeds on sale of property, plant and equipment		10 906	279 788	
Proceeds from recovery of investments		-	13 367	
Decrease/(Increase) in held-to-maturity investments		(7 931 914)	138 082	
(Increase) / Decrease in long term receivables		(20 000)	-	
Net cash flows from investing activities		(14 963 683)	(7 889 704)	
Net increase in net cash and cash equivalents		(21 548 708)	(13 754 682)	
Net cash and cash equivalents at beginning of year		(83 984 800)	(97 739 482)	
Net cash and cash equivalents at end of year	31	62 436 092	83 984 800	

Statements of Comparison of Budget and Actual Amounts

Reconciliation of Table A1 Budget Summary

Description	2013/2014											2012/2013			
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousands	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Financial Performance															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	729	639	1,368	-	-	1,368	1,671	-	303	122%	229%	-	-	-	719
Investment revenue	6,020	-	6,020	-	-	6,020	6,117	-	97	102%	102%	-	-	-	6,289
Transfers recognised - operational	99,420	2,891	102,311	-	-	102,311	101,326	-	(985)	99%	102%	-	-	-	93,442
Other own revenue	141	-	141	-	-	141	2,067	-	1,926	1471%	1471%	-	-	-	1,212
Total Revenue (excluding capital transfers and contributions)	106,310	3,530	109,840	-	-	109,840	111,180	-	1,341	101%	105%	-	-	-	101,662
Employee costs	62,539	(1,820)	60,719	-	-	60,719	58,611	-	(2,109)	97%	94%	-	-	-	50,871
Remuneration of councillors	5,879	(0)	5,879	-	-	5,879	5,992	-	113	102%	102%	-	-	-	5,473
Depreciation & asset impairment	9,144	(1,300)	7,844	-	-	7,844	6,005	-	(1,839)	77%	66%	-	-	-	7,623
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	15,821	17,457	33,278	-	-	33,278	23,327	-	(9,950)	70%	147%	-	-	-	24,209
Other expenditure	34,957	2,105	37,063	-	-	37,063	32,277	-	(4,785)	87%	92%	-	-	-	30,188
Total Expenditure	128,341	16,442	144,783	-	-	144,783	126,212	-	(18,570)	87%	98%	-	-	-	118,363
Surplus/(Deficit)	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,701)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Surplus/(Deficit) after capital transfers & contributions	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)
Capital expenditure & funds sources															
Capital expenditure	6,729	6,309	13,038	-	-	13,038	7,023	-	(6,015)	54%	104%	-	-	-	8,350
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6,729	6,309	13,038	-	-	13,038	7,023	-	(6,015)	54%	104%	-	-	-	12,039
Total sources of capital funds	6,729	6,309	13,038	-	-	13,038	7,023	-	(6,015)	54%	104%	-	-	-	12,039
Cash flows															
Net cash from (used) operating	(12,708)	18,046	5,337	-	-	5,337	(6,585)	-	(11,922)	-123%	52%	-	-	-	2,777
Net cash from (used) investing	(6,579)	(6,341)	(12,920)	-	-	(12,920)	(14,964)	-	(2,043)	116%	227%	-	-	-	(13,949)
Net cash from (used) financing	(6)	-	(6)	-	-	(6)	-	-	6	-	-	-	-	-	-
Cash/cash equivalents at the year end	52,465	11,704	64,170	-	-	64,170	62,436	-	(1,733)	97%	119%	-	-	-	83,985

Notes

3 = sum of column 1 and 2

2 represents movements in original budget to get to final adjustment budget (including shifting of funds)

Virements must offset each other so that virements in Total Expenditure equals zero

6 = sum of column 3, 4 and 5

8 does not necessarily equal the difference between 9 and 8 because overspending is not the only reason for unauthorised expenditure

9 = 7 - 6

10 = (7/6)*100

11 = (9/1)*100

14 = 13 - 12

15 in revenue equals Audited Outcome plus funds actually recovered

15 in expenditure equals Audited Outcome less funds actually recovered

15 in Cash Flow equals Audited Outcome plus funds recovered

Explanations of the differences above 10% between the actual amounts and budgeted amounts are disclosed in annexures A(1) and A(2) to the annual financial statements.

WATERBERG DISTRICT MUNICIPALITY

Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Description	2013/2014											2012/2013			
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustment s budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue - Standard															
<i>Governance and administration</i>	102,912	320	103,232	-	-	103,232	103,232	-	(1)	100%	100%	-	-	-	99,150
Executive and council	1,190	237	1,427	-	-	1,427	519	-	(908)	36%	44%	-	-	-	1,082
Budget and treasury office	101,622	83	101,705	-	-	101,705	102,183	-	478	100%	101%	-	-	-	97,830
Corporate services	100	-	100	-	-	100	529	-	429	529%	529%	-	-	-	238
<i>Community and public safety</i>	95	-	95	-	-	95	1,730	-	1,636	0%	1830%	-	-	-	34
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	95	-	95	-	-	95	1,730	-	1,636	-	-	-	-	-	34
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	2,571	2,571	5,142	-	-	5,142	4,548	-	(594)	88%	177%	-	-	-	1,697
Planning and development	-	-	-	-	-	-	272	-	272	#DIV/0!	-	-	-	-	368
Road transport	2,571	2,571	5,142	-	-	5,142	4,276	-	(866)	83%	166%	-	-	-	1,330
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	732	639	1,371	-	-	1,371	1,671	-	300	122%	228%	-	-	-	792
Total Revenue - Standard	106,310	3,530	109,840	-	-	109,840	111,180	-	1,341	101%	105%	-	-	-	101,673
Expenditure - Standard															
<i>Governance and administration</i>	59,144	28	59,172	-	-	59,172	52,334	-	(6,838)	88%	88%	-	-	-	54,153
Executive and council	28,245	428	28,673	-	-	28,673	26,307	-	(2,366)	92%	93%	-	-	-	30,138
Budget and treasury office	11,807	119	11,926	-	-	11,926	11,580	-	(347)	97%	98%	-	-	-	9,765
Corporate services	19,091	(519)	18,572	-	-	18,572	14,448	-	(4,125)	78%	76%	-	-	-	14,251
<i>Community and public safety</i>	50,333	1,654	51,987	-	-	51,987	44,131	-	(7,856)	85%	88%	-	-	-	42,420
Community and social services	3,858	(300)	3,558	-	-	3,558	2,451	-	(1,107)	63%	64%	-	-	-	1,832
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	28,119	716	28,835	-	-	28,835	25,303	-	(3,532)	88%	90%	-	-	-	24,852
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	18,356	1,238	19,594	-	-	19,594	16,377	-	(3,217)	84%	89%	-	-	-	15,737
<i>Economic and environmental services</i>	13,539	14,521	28,060	-	-	28,060	24,022	-	(4,038)	86%	177%	-	-	-	18,135
Planning and development	6,913	1,724	8,637	-	-	8,637	6,697	-	(1,940)	78%	97%	-	-	-	6,218
Road transport	6,627	12,796	19,423	-	-	19,423	17,325	-	(2,098)	89%	261%	-	-	-	11,917
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	5,325	239	5,564	-	-	5,564	5,725	-	162	103%	108%	-	-	-	3,655
Total Expenditure - Standard	128,341	16,442	144,783	-	-	144,783	126,212	-	(18,570)	87%	98%	-	-	-	118,363
Surplus/(Deficit) for the year	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)

WATERBERG DISTRICT MUNICIPALITY

Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2013/2014											2012/2013			
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustment s budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue by Vote															
Vote 1 - BUDGET & TREASURY	101,622	83	101,705	-	-	101,705	102,183	-	478	100%	101%	-	-	-	97,830
Vote 2 - MUNICIPAL MANAGER	1,190	237	1,427	-	-	1,427	519	-	(908)	36%	44%	-	-	-	1,064
Vote 3 - CORPORATE SERVICES	100	-	100	-	-	100	529	-	429	529%	529%	-	-	-	238
Vote 4 - PLANNING	-	-	-	-	-	-	272	-	272	#DIV/0!	-	-	-	-	368
Vote 5 - INFRASTRUCTURE	2,571	2,571	5,142	-	-	5,142	4,276	-	(866)	83%	166%	-	-	-	1,330
Vote 6 - EXECUTIVE SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
Vote 7 - SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - DISASTER	95	-	95	-	-	95	1,730	-	1,636	-	-	-	-	-	34
Vote 9 - ENVIRONMENTAL HEALTH	-	-	-	-	-	-	-	-	-	0%	#DIV/0!	-	-	-	-
Vote 10 - ABBATOIR	732	639	1,371	-	-	1,371	1,671	-	300	122%	228%	-	-	-	792
Total Revenue by Vote	106,310	3,530	109,840	-	-	109,840	111,180	-	1,341	101%	105%	-	-	-	101,673
Expenditure by Vote to be appropriated															
Vote 1 - BUDGET & TREASURY	11,807	119	11,926	-	-	11,926	11,580	-	(347)	97%	98%	-	-	-	9,765
Vote 2 - MUNICIPAL MANAGER	8,711	(262)	8,449	-	-	8,449	6,828	-	(1,622)	81%	78%	-	-	-	8,302
Vote 3 - CORPORATE SERVICES	19,091	(519)	18,572	-	-	18,572	14,448	-	(4,125)	78%	76%	-	-	-	14,251
Vote 4 - PLANNING	6,913	1,724	8,637	-	-	8,637	6,697	-	(1,940)	78%	97%	-	-	-	6,218
Vote 5 - INFRASTRUCTURE	6,627	12,796	19,423	-	-	19,423	17,325	-	(2,098)	89%	261%	-	-	-	11,917
Vote 6 - EXECUTIVE SUPPORT	19,534	689	20,224	-	-	20,224	19,480	-	(744)	96%	100%	-	-	-	21,836
Vote 7 - SOCIAL SERVICES	3,858	(300)	3,558	-	-	3,558	2,451	-	(1,107)	69%	64%	-	-	-	1,832
Vote 8 - DISASTER	28,119	716	28,835	-	-	28,835	25,303	-	(3,532)	88%	90%	-	-	-	24,852
Vote 9 - ENVIRONMENTAL HEALTH	18,356	1,238	19,594	-	-	19,594	16,377	-	(3,217)	84%	89%	-	-	-	15,737
Vote 10 - ABBATOIR	5,325	239	5,564	-	-	5,564	5,725	-	162	103%	108%	-	-	-	3,655
Total Expenditure by Vote	128,341	16,442	144,783	-	-	144,783	126,212	-	(18,570)	87%	98%	-	-	-	118,363
Surplus/(Deficit) for the year	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)

WATERBERG DISTRICT MUNICIPALITY

Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)															
Description	2013/2014											2012/2013			
R thousand	Original Budget	Budget Adjustments (i.to. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.to. s31 of the MFMA)	Virement (i.to. Council)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final	Actual Outcome as % of Original	Reported unauthorised expenditure	Expenditure authorised in terms of section 28 of the MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	729	639	1,368	-	-	1,368	1,671	-	303	122%	229%	-	-	-	719
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6,020	-	6,020	-	-	6,020	6,117	-	97	102%	102%	-	-	-	6,177
Interest earned - outstanding debtors	3	-	3	-	-	3	0	-	(3)	1%	1%	-	-	-	112
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	95	-	95	-	-	95	23	-	(72)	-	-	-	-	-	76
Transfers recognised - operational	99,420	2,891	102,311	-	-	102,311	101,326	-	(985)	99%	102%	-	-	-	93,442
Other revenue	43	-	43	-	-	43	2,044	-	2,001	4753%	4753%	-	-	-	1,113
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Total Revenue (excluding capital transfers and contributions)	106,310	3,530	109,840	-	-	109,840	111,180	-	1,341	101%	105%	-	-	-	101,662
Expenditure By Type															
Employee related costs	62,539	(1,820)	60,719	-	-	60,719	58,611	-	(2,109)	97%	94%	-	-	-	50,871
Remuneration of councillors	5,879	(0)	5,879	-	-	5,879	5,992	-	113	102%	102%	-	-	-	5,473
Debt impairment	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-
Depreciation & asset impairment	9,144	(1,300)	7,844	-	-	7,844	6,005	-	(1,839)	77%	66%	-	-	-	7,623
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14,587	250	14,837	-	-	14,837	13,714	-	(1,123)	92%	94%	-	-	-	12,760
Transfers and grants	15,821	17,457	33,278	-	-	33,278	23,327	-	(9,950)	70%	147%	-	-	-	24,209
Other expenditure	20,295	1,855	22,150	-	-	22,150	18,503	-	(3,647)	84%	91%	-	-	-	16,900
Loss on disposal of PPE	75	-	75	-	-	75	59	-	(16)	-	-	-	-	-	528
Total Expenditure	128,341	16,442	144,783	-	-	144,783	126,212	-	(18,570)	87%	98%	-	-	-	118,363
Surplus/(Deficit)	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,701)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22,031)	(12,911)	(34,943)	-	-	(34,943)	(15,032)	-	19,911	43%	68%	-	-	-	(16,690)

WATERBERG DISTRICT MUNICIPALITY

Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2013/2014											2012/2013			
	Original Budget	Budget Adjustments (i.to. s28 and s31 of the	Final adjustments budget	Shifting of funds (i.to. s31 of the	Virement (i.to. Council approved	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final	Actual Outcome as % of Original	Reported unauthorised expenditure	Expenditure authorised in terms of section 32	Balance to be recovered	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Capital expenditure - Vote															
Multi-year expenditure															
Vote 1 - BUDGET & TREASURY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	245	500	745	-	-	745	-	-	(745)	0%	0%	-	-	-	-
Vote 4 - PLANNING	-	-	-	-	-	-	16	-	16	-	-	-	-	-	6
Vote 5 - INFRASTRUCTURE	290	223	513	-	-	513	13	-	(499)	-	-	-	-	-	-
Vote 6 - EXECUTIVE SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - DISASTER	3,491	132	3,623	-	-	3,623	-	-	(3,623)	-	-	-	-	-	-
Vote 9 - ENVIRONMENTAL HEALTH	-	-	-	-	-	-	110	-	110	-	-	-	-	-	18
Vote 10 - ABBATOIR	-	-	-	-	-	-	-	-	70	-	-	-	-	-	-
Capital multi-year expenditure sub-total	4,026	854	4,880	-	-	4,880	139	-	(4,671)	0%	0%	-	-	-	25
Single-year expenditure															
Vote 1 - BUDGET & TREASURY	-	-	-	-	-	-	6	-	6	-	-	-	-	-	15
Vote 2 - MUNICIPAL MANAGER	-	350	350	-	-	350	20	-	(330)	6%	-	-	-	-	30
Vote 3 - CORPORATE SERVICES	880	1,051	1,931	-	-	1,931	658	-	(1,273)	34%	75%	-	-	-	605
Vote 4 - PLANNING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE	-	-	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	-
Vote 6 - EXECUTIVE SUPPORT	-	-	-	-	-	-	43	-	43	-	-	-	-	-	63
Vote 7 - SOCIAL SERVICES	-	858	858	-	-	858	633	-	(225)	74%	#DIV/0!	-	-	-	18
Vote 8 - DISASTER	1,823	3,195	5,018	-	-	5,018	5,453	-	435	109%	299%	-	-	-	6,699
Vote 9 - ENVIRONMENTAL HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ABBATOIR	-	-	-	-	-	-	70	-	70	-	-	-	-	-	896
Capital single-year expenditure sub-total	2,703	5,454	8,157	-	-	8,157	6,883	-	(1,274)	84%	0%	-	-	-	8,326
Total Capital Expenditure - Vote	6,729	6,309	13,038	-	-	13,038	7,023	-	(5,944)	54%	0%	-	-	-	8,350
Capital Expenditure - Standard															
Governance and administration	1,125	1,901	3,026	-	-	3,026	727	-	(2,299)	24%	65%	-	-	-	713
Executive and council	-	350	350	-	-	350	63	-	(287)	18%	-	-	-	-	93
Budget and treasury office	-	-	-	-	-	-	6	-	6	-	-	-	-	-	15
Corporate services	1,125	1,551	2,676	-	-	2,676	658	-	(2,018)	25%	58%	-	-	-	605
Community and public safety	5,314	4,185	9,499	-	-	9,499	6,196	-	(3,303)	65%	117%	-	-	-	6,735
Community and social services	-	858	858	-	-	858	633	-	(225)	74%	#DIV/0!	-	-	-	18
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	5,314	3,327	8,641	-	-	8,641	5,453	-	(3,188)	63%	103%	-	-	-	6,699
Health	-	-	-	-	-	-	110	-	110	-	-	-	-	-	18
Economic and environmental services	290	223	513	-	-	513	29	-	(483)	6%	-	-	-	-	6
Planning and development	-	-	-	-	-	-	16	-	16	-	-	-	-	-	6
Road transport	290	223	513	-	-	513	13	-	(499)	3%	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	70	-	70	-	-	-	-	-	896
Total Capital Expenditure - Standard	6,729	6,309	13,038	-	-	13,038	7,023	-	(6,015)	54%	104%	-	-	-	8,350
Funded by:															
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6,729	6,309	13,038	-	-	13,038	7,023	-	(6,015)	54%	104%	-	-	-	8,350
Total Capital Funding	6,729	6,309	13,038	-	-	13,038	7,023	-	(6,015)	54%	104%	-	-	-	8,350

WATERBERG DISTRICT MUNICIPALITY

Reconciliation of Table A6 Budgeted Financial Position

Description	2013/2014											2012/2013			
	Original Budget	Budget Adjustments (i.t.o. s28 and	Final adjustments budget	Shifting of funds (i.t.o. s31 of	Virement (i.t.o. Council approved	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final	Actual Outcome as % of	Reported unauthorised	Expenditure authorised in terms of	Balance to be recovered	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ASSETS															
Current Assets															
Cash	-	-	-	-	-	-	62,436	-	62,436	#DIV/0!	#DIV/0!	-	-	-	83,985
Call investment deposits	52,465	11,704	64,170	-	-	64,170	28,081	-	(36,089)	44%	54%	-	-	-	20,149
Consumer debtors	50	-	50	-	-	50	7	-	(43)	15%	15%	-	-	-	5
Other debtors	550	-	550	-	-	550	5,533	-	4,983	1006%	1006%	-	-	-	5,549
Short-term portion of receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	100	-	100	-	-	100	117	-	17	117%	117%	-	-	-	147
Total current assets	53,165	11,704	64,870	-	-	64,870	96,175	-	31,305	148%	181%	-	-	-	109,834
Non Current Assets															
Long-term receivables	2	33	35	-	-	35	55	-	20	158%	2705%	-	-	-	35
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment in Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	68,480	1,021	69,501	-	-	69,501	61,700	-	(7,800)	89%	90%	-	-	-	58,971
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	214	2,000	2,214	-	-	2,214	2,226	-	12	101%	1039%	-	-	-	2,414
Non-current assets held for sale	-	-	-	-	-	-	118	-	118	#DIV/0!	#DIV/0!	-	-	-	118
Total non current assets	68,697	3,053	71,750	-	-	71,750	64,099	-	(7,650)	89%	93%	-	-	-	61,538
TOTAL ASSETS	121,862	14,758	136,619	-	-	136,619	160,274	-	23,655	117%	132%	-	-	-	171,372
LIABILITIES															
Current liabilities															
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consumer deposits	2	-	2	-	-	2	1	-	(1)	39%	39%	-	-	-	1
Trade and other payables	7,547	200	7,747	-	-	7,747	9,069	-	1,323	117%	120%	-	-	-	9,582
Provisions	2,293	-	2,293	-	-	2,293	1,281	-	(1,013)	56%	56%	-	-	-	863
Total current liabilities	9,841	200	10,041	-	-	10,041	10,350	-	309	103%	105%	-	-	-	10,445
Non Current Liabilities															
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	15,522	-	15,522	-	-	15,522	18,954	-	3,432	122%	122%	-	-	-	14,926
Total non current liabilities	15,522	-	15,522	-	-	15,522	18,954	-	3,432	122%	122%	-	-	-	14,926
TOTAL LIABILITIES	25,363	200	25,563	-	-	25,563	29,304	-	3,741	115%	116%	-	-	-	25,371
NET ASSETS	96,498	14,558	111,056	-	-	111,056	130,970	-	19,914	118%	136%	-	-	-	146,002
COMMUNITY WEALTH / EQUITY															
Accumulated Surplus / (Deficit)	96,498	14,558	111,056	-	-	111,056	130,970	-	19,914	118%	136%	-	-	-	146,002
Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH / EQU	96,498	14,558	111,056	-	-	111,056	130,970	-	19,914	118%	136%	-	-	-	146,002

WATERBERG DISTRICT MUNICIPALITY

Reconciliation of Table A7 Budgeted Cash Flows									
Description	2013/2014								2012/2013
R thousand	Original Budget	Budget Adjustments (into 628)	Final adjustments budget	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Audited Outcome
	1	2	3	6	7	9	10	11	12
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts	106,249	3,530	109,780	109,780	108,301	(1,479)	99%	102%	102,361
Ratepayers and other	806	639	1,445	1,445	1,819	373	126%	226%	1,902
Government - operating	99,420	2,891	102,311	102,311	100,365	(1,946)	98%	101%	94,170
Government - capital	-	-	-	-	-	-	-	-	-
Interest	6,023	-	6,023	6,023	6,117	94	102%	102%	6,289
Dividends	-	-	-	-	-	-	-	-	-
Payments	(118,957)	14,515	(104,442)	(104,442)	(114,886)	(10,443)	110%	97%	(108,226)
Suppliers and employees	(103,136)	31,972	(71,165)	(71,165)	(91,506)	(20,342)	129%	89%	(83,355)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	(15,821)	(17,457)	(33,278)	(33,278)	(23,379)	9,899	70%	148%	(24,871)
NET CASH FROM/(USED) OPERATING ACTIVITIES	(12,708)	18,046	5,337	5,337	(6,585)	(11,922)	-123%	52%	(5,865)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts	150	(33)	117	117	(7,941)	(8,058)	-	-	431
Proceeds on disposal of PPE	75	-	75	75	11	(64)	-	-	280
Decrease (Increase) in non-current debtors	-	(33)	(33)	(33)	-	33	-	-	13
Decrease (increase) other non-current receivables	75	-	75	75	(20)	(95)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(7,932)	(7,932)	-	-	138
Payments	(6,729)	(6,309)	(13,038)	(13,038)	(7,023)	6,015	54%	104%	(8,321)
Capital assets	(6,729)	(6,309)	(13,038)	(13,038)	(7,023)	6,015	54%	104%	(8,321)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,579)	(6,341)	(12,920)	(12,920)	(14,964)	(2,043)	116%	227%	(7,890)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts	(6)	-	(6)	(6)	-	6	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	(6)	(6)	-	6	-	-	-
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(6)	-	(6)	(6)	-	6	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(19,293)	11,704	(7,588)	(7,588)	(21,549)	(13,960)	284%	112%	(13,755)
Cash/cash equivalents at the year begin:	71,758	-	71,758	71,758	83,985	12,227	117%	117%	97,739
Cash/cash equivalents at the year end:	52,465	11,704	64,170	64,170	62,436	(1,733)	97%	119%	83,985

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

1. BASIS OF ACCOUNTING

1.1 BASIS OF PRESENTATION

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention, but some components are measured at fair value as indicated in subsequent accounting policy notes.

The financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance in terms of:

- *Government Notice 991 of 2005, issued in Government Gazette no. 28095 of 15 December 2005;*
- *Government Notice 992 of 2005, issued in Government Gazette no. 28095 of 15 December 2005; and*
- *Government Notice 516 of 2008, issued in Government Gazette no. 31021 of 9 May 2008;*
- *Government Notice 80 of 2011, issued in Government Gazette no. 33991 of 2 February 2011;*
- *Government Notice 314 of 2012, issued in Government Gazette no. 35258 of 20 April 2012;*
- *Government Notice 551 of 2014, issued in Government Gazette no. 37820 of 10 July 2014.*

The effective standards comprise of the following:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 6	Consolidated and Separate Financial Statements
GRAP 7	Investments in Associates
GRAP 8	Interests in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 10	Financial Reporting in Hyperinflationary Economies
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After the Reporting Date
GRAP 16	Investment Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 21	Impairment of non-cash-generating assets
GRAP 23	Revenue from non-exchange transactions
GRAP 24	Presentation of Budget Information in Financial Statements
GRAP 25	Employee Benefits
GRAP 26	Impairment of cash-generating assets
GRAP 27	Agriculture
GRAP 31	Intangible Assets (replaced GRAP 102)
GRAP 100	Non-current Assets Held for Sale and Discontinued Operations
GRAP 103	Heritage Assets
GRAP 104	Financial Instruments

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

1. BASIS OF ACCOUNTING *(continued)*

1.1 BASIS OF PRESENTATION *(continued)*

Effective accrual based IPSASs considering the provisions in paragraphs 16 to 19 of Directive 5 applicable to Waterberg District Municipality comprise the following:

IPSAS 20	Related Party Disclosures
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Accounting policies for material transactions, events or conditions not covered by the above GRAP Standards have been developed in accordance with section 29 of ASB Directive 5 and paragraph 12 of GRAP 3.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

The accounting policies applied are consistent with those used in the previous financial year, unless explicitly stated.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.2 STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The following GRAP standards have been issued but are not yet effective, but may be considered for early adoption or formulating an accounting policy:

These standards are effective for financial years commencing on or after 1 April 2014 or later periods:

GRAP 20	Related party disclosures
GRAP 105	Transfer of functions between entities under common control
GRAP 106	Transfer of functions between entities not under common control
GRAP 107	Mergers
GRAP 18	Segment Reporting

The impact of GRAP standards issued but not yet effective on the financial statements of Waterberg District Municipality in the future are as follows:

GRAP 18 - This does not deal with the accounting treatment of any particular transaction of events but merely with the re-arrangement of information already presented and disclosed. The impact on the municipality's financial statements would be minimal.

GRAP 20 – Related parties are currently disclosed in terms of IPSAS20, but records of all potential new related parties are also kept for implementation of GRAP20. The impact on the municipality's financial statements would be minimal.

GRAP 105–The Standard will have no material impact on the financial statements of the municipality as the municipality does not have functions transferred between entities under common control.

GRAP 106 –The Standard will have no material impact on the financial statements of the municipality as the municipality does not have functions transferred between entities under common control.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

1. BASIS OF ACCOUNTING *(continued)*

1.2 STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE *(continued)*

GRAP 107 –The Standard will have no material impact on the financial statements of the municipality as the municipality has no mergers.

The municipality shall apply these Standards of GRAP for annual financial statements covering periods beginning on or after a date to be determined by the Minister of Finance in a regulation to be published in accordance with section 91(1) (b) of the Public Finance Management Act, Act No. 1 of 1999, as amended.

1.3 PRESENTATION CURRENCY

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.4 GOING CONCERN ASSUMPTION

These annual financial statements have been prepared on the assumption that the municipality will continue to operate as a going concern for at least the next 12 months.

1.5 COMPARATIVE INFORMATION

Current year comparatives (budget): Budget information in accordance with GRAP24 has been provided as separate statements after the cash flow statement and form part of the annual financial statements.

Prior year comparatives: When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.6 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The use of judgement, estimates and assumptions is inherent to the process of preparing annual financial statements. These judgements, estimates and assumptions affect the amounts presented in the annual financial statements. Uncertainties about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the relevant assets or liability in future periods.

Estimates are informed by historical experience, information currently available to managements, assumptions, and other factors that are believed to be reasonable under the circumstances. These estimates are review on a regular basis. Changes in estimates are processed in the period of the review and applied prospectively. The significant estimates used in the process of applying the municipality's accounting policies are listed in note 41 to the annual financial statements.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

2 RESERVES

GRAP23 does not require that the below reserves be disclosed separately on the Statement of Financial Position and they are therefore disclosed as part of Accumulated Surplus and Other Reserves on the Statements of Changes in Net Assets.

2.1 Government Grant Reserve

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/(deficit) to the Government Grants Reserve equal to the Government Grant recorded as revenue in the Statement of Financial Performance. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus / (deficit).

The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant funded items of property, plant and equipment are offset from this reserve to the accumulated surplus/ (deficit).

When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus / (deficit).

2.2 Donation and Public Contributions Reserve

When items of property, plant and equipment are financed from public contributions and donations, a transfer is made from the accumulated surplus/(deficit) to the Donation and Public Contributions Reserve equal to the donations and public contributions recorded as revenue in the Statement of Financial Performance. When such items of property, plant and equipment are depreciated, a transfer is made from the Donations and Public Contributions Reserve to the accumulated surplus / (deficit). The purpose of this policy is to promote community equity and facilitate budgetary control by ensuring that sufficient funds are set aside to offset the depreciation charges that will be incurred over the estimated useful life of the item of property, plant and equipment financed from donations and public contributions.

When an item of property, plant and equipment, financed from Donations and Public Contributions is disposed, the balance in the Donations and Public Contributions Reserve relating to such item is transferred to the accumulated surplus / (deficit).

3 PROPERTY, PLANT AND EQUIPMENT

3.1 Initial recognition

Property, plant and equipment are tangible non-current assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used for more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

3 PROPERTY, PLANT AND EQUIPMENT (continued)

3.1 Initial recognition (continued)

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, the deemed cost is the carrying amount of the asset(s) given up. The municipality has no assets of cultural, environmental or historical significance and therefore no heritage assets.

3.2 Subsequent measurement – cost model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment. Land, heritage assets and artwork are not depreciated as it is deemed to have an indefinite useful life.

Subsequent expenditure is capitalised when it increases the capacity of future economic benefits associated with the asset.

Where the municipality replaces parts of an asset, it derecognizes the part of the asset being replaced and capitalizes the new component. Subsequent expenditure incurred on an asset is capitalized when it increases the capacity or future economic benefits associated with the asset.

3.3 Depreciation and impairment

Depreciation is calculated on cost minus the residual value, using the straight-line method, over the estimated useful lives of the assets. The annual depreciation rates are based on the following estimated asset lives:

<u>Useful life range in years</u>		
Buildings and Facilities		15 to 60
Computer Equipment	5 to 10	
Emergency Equipment	5 to 10	
Furniture and Fittings	5 to 20	
Office Equipment		5 to 15
Plant and Equipment		4 to 10
Motor Vehicles		3 to 15
Specialized vehicles		6 to 16

Assets have been tested for impairment and the municipality has also accounted for the impairment of assets in terms of GRAP21 and GRAP26 for cash-generating and non-cash-generating assets. Residual values and useful lives are reviewed annually and implemented prospectively as a change in estimate.

3.4 Derecognition

Items of Property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value/residual value and is recognised in the Statement of Financial Performance.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

4 INTANGIBLE ASSETS

4.1 Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licenses, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalized. Research expenditure is never capitalized, while development expenditure is only capitalized to the extent that:

- the municipality intends to complete the intangible asset for use or sale;
- it is technically feasible to complete the intangible asset;
- the municipality has the resources to complete the project; and
- it is probable that the municipality will receive future economic benefits or service potential.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset of monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, the deemed cost is the carrying amount of the asset(s) given up.

4.2 Subsequent measurement – cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is infinite, the asset is not amortised but is subject to an annual impairment test.

4.3 Amortization

Amortisation is charged so as to write off the cost or valuation minus residual value of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average asset lives:

Useful life range in years

Computer software

5 to 40 years depending on the individual review of each asset's useful life

The residual values, amortization period and the amortization method for intangible assets with a finite useful life are reviewed at each reporting date and any changes are recognized as a change in accounting estimate in the Statement of Financial Performance.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

4 INTANGIBLE ASSETS *(continued)*

4.3 Amortization *(continued)*

The municipality test intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done annually. Where the carrying amount of an item of intangible assets is greater than the estimated recoverable amount (or recoverable service amount), it is written down to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

4.4 Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value/residual value and is recognised in the Statement of Financial Performance.

5 IMPAIRMENT OF ASSETS

The municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests assets with an indefinite useful life or assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period.

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined.

The recoverable service amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

An impairment loss is recognised for cash-generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit to the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.

A municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

5 IMPAIRMENT OF ASSETS *(continued)*

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

6 NON-CURRENT ASSETS HELD FOR SALE

6.1 Initial recognition

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

6.2 Subsequent measurement

Non-current assets held for sale (or disposal group) are measured at the lower of carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

7 INVENTORY

7.1 Initial recognition

Inventories comprise current assets held for consumption during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. The cost of inventories is assigned by using the first-in, first-out (FIFO) cost formula.

7.2 Subsequent measurement

Inventories, consisting of consumables are valued at the lower of cost and net realisable value. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

8 FINANCIAL INSTRUMENTS

8.1 Initial recognition

Financial instruments are initially recognized at fair value.

8.2 Subsequent measurement

Financial Assets are categorised according to their nature as either financial assets at fair value through profit or loss, held-to maturity, loans and receivables, or available for sale. Financial liabilities are categorised as either at fair value through profit or loss or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation and is in accordance with GRAP104.

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the municipality has the positive intention and ability to hold to maturity. The investments are disclosed as Held-to-maturity investments which are subsequently measured at amortised cost.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non-current assets.

Amortised cost is calculated using the effective interest method.

8.3 Investments

Investments, which include fixed deposits and short-term deposits invested in registered commercial banks, are categorised as either held-to-maturity where the criteria for that categorisation are met, or as loans and receivables, and are measured at amortised cost. Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified. Impairments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows flowing from the instrument. On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

8.4 Trade and other receivables

Trade and other receivables are categorised as financial assets: loans and receivables and are initially recognised at fair value and subsequently carried at amortised cost. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as current. The carrying amount of trade and other receivables is a reasonable approximation of fair value.

An impairment of trade receivables is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

8 FINANCIAL INSTRUMENTS *(continued)*

8.5 Trade and payables

Financial liabilities consist of trade and other payables. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost which is the initial carrying amount, less repayments, plus interest. Amounts that are payable within 12 months from the reporting date are classified as current. The carrying amount of trade and other payables is a reasonable approximation of fair value.

8.6 Cash and cash equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

The credit risk disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk.

9 PROVISIONS

Provisions are recognised when the municipality has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

10 LEASES

10.1 Municipality as lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

10 LEASES *(continued)*

10.1 Municipality as lessee *(continued)*

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are accrued on a straight-line basis over the term of the relevant lease. The average payments over the period of the lease are expensed and any difference between the average and actual payment is disclosed as a debtor or creditor in the Statement of Financial Position.

Contingent rentals are not straight-lined or included in the projected future minimum operating lease expenses / receipts in the note to the financial statements.

10.2 Municipality as lessor

Under a finance lease, the municipality recognises the lease payments to be received in terms of a lease agreement as an asset (receivable). The receivable is calculated as the sum of all the minimum lease payments to be received, plus any unguaranteed residual accruing to the municipality, discounted at the interest rate implicit in the lease. The receivable is reduced by the capital portion of the lease installments received, with the interest portion being recognised as interest revenue on a time proportionate basis. The accounting policies relating to derecognition and impairment of financial instruments are applied to lease receivables.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

11 REVENUE

11.1 Revenue from exchange transactions

Revenue from exchange transactions is recognized at fair value and refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Interest is recognised on a time proportion basis, using the effective interest method.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods are passed to the consumer.

Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

11 REVENUE *(continued)*

11.2 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality.

Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality. Contributed property, plant and equipment are recognized at fair value.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councilors or officials is virtually certain.

11.3 Grants, transfers and donations

GRAP 9 Revenue from Exchange Transactions only applies to exchange revenue. GRAP 23 applies to revenue from grants and donations received.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met, to the extent that the Municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Grants without any conditions attached are recognised as revenue when the asset is recognised.

Unutilised conditional grants are reflected in the Statement of Financial Position as a current liability and are always cash backed.

12 UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

13 IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorized expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

14 FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

15 RECOVERY OF UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

The recovery of unauthorized, irregular, fruitless and wasteful expenditure is based on legislated procedures, and is recognized when the recovery thereof from the responsible officials is probable. The recovery of unauthorized, irregular, fruitless and wasteful expenditure is treated as other income.

16 EMPLOYEE BENEFITS

16.1 Provision for employee benefits

Provision is made in the financial statements for all employee benefits.

Liabilities for wages and salaries, including non-monetary benefits, bonuses and annual leave obliged to be settled within 12 months of the reporting date, are recognized in other payables or provision for employee benefits in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognized when the leave is taken and measured at the rates paid or payable.

The liability for long service leave for which settlement can be deferred beyond 12 months from the reporting date is recognized in the non-current liability for employee benefits and measured as the present value of expected future payment to be made in respect of services provided by employees up to the reporting date. Consideration is given to the expected future wage and salary levels, experience of employee departures and period of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms of maturity and currency that match, as closely as possible, the estimated future cash outflows.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

16 EMPLOYEE BENEFITS *(continued)*

16.2 Pensions and other post-retirement benefits

The municipality provides retirement benefits for its employees and councilors. The municipality has accounted for the defined contribution plan in compliance with GRAP25 Employee Benefits. A defined contribution plan is a pension plan under which the municipality pays fixed contributions into a separate entity.

For defined contribution plans, the municipality pays contributions on a mandatory, contractual or voluntary basis. The municipality has no further payment obligations once the contributions have been paid. Accordingly, the Municipality recognises the contributions to the scheme as an expense when the employees and councilors have rendered the employment service or served office entitling them to the contributions.

The municipality also provides post-retirement medical benefits to qualifying retirees. They are recognized in accordance with GRAP25 on defined benefit plans.

The cost of providing health care is charged to the income statement so as to recognize current and past service costs, interest cost on defined benefit obligations, and the effect of any curtailments of settlements, net of expected returns on plan assets. Actuarial gains and losses are recognized in full directly in the statement of financial performance. Additional benefits are expensed as past service cost in the period in which the benefit is granted to the extent that it is not covered by a surplus to contributions funded by the municipality. The municipality has no plan assets. A liability is consequently recognized in the statement of financial position based on the present value of defined benefit obligations, less any unrecognized past service costs.

17 VAT

The municipality accounts for Value Added Tax on the payments basis.

18 POST-REPORTING DATE EVENTS

Events after the reporting date are those events, both favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorized for issue.

Two types of events can be identified:

- Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- Those that is indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amounts recognized in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

WATERBERG DISTRICT MUNICIPALITY

ACCOUNTING POLICIES OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

19 RELATED PARTIES

The municipality has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other party or exercise significant influence over the party, or vice versa, or an entity that is subject to common control, or joint control. Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the municipality and any one of more of its related parties, and those transactions are not within:

- Normal supplier and / or client / recipient relationships on terms and conditions no more or less favorable than those which it is reasonable to expect the municipality to have adopted if dealing with the individual entity / person in the same circumstances; and
- The terms and conditions are within the normal operating parameters established by the municipality's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

20 BUDGETS

The budget is prepared and presented on an accrual basis using a classification based on the nature of expenses in the statements of financial performance. The budget and accounting basis is therefore comparable. The approved budget in these financial statements covers the fiscal period from 1 July 2013 to 30 June 2014.

Budget information in accordance with GRAP24 has been provided as separate statements after the cash flow statement and form part of the annual financial statements. Variances of more than 10% between budgeted and actual amounts have been explained in Appendix A (1) and A (2) which form part of the annual financial statements.

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
2	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS <i>(continued)</i>		
	<u>Councillor salaries: Ageing</u>		
	Current (0 - 30 days)	-	-
	31 - 60 days	-	-
	61 - 90 days	-	-
	91 - 365 days	-	-
	+ 365 days	8 719	8 719
	Total	8 719	8 719
	<u>Summary of debtors by Customer Classification</u>		
	Consumers as at 30 June:		
	Current (0 - 30 days)	7 371	4 032
	31 - 60 days	-	701
	61 - 90 days	-	-
	91 - 365 days	-	-
	+ 365 days	8 719	8 719
	Sub-total	16 090	13 452
	Less: Provision for doubtful debts	(8 719)	(8 719)
	Total debtors by customer classification	7 371	4 733
	<u>Reconciliation of the doubtful debt provision</u>		
	Balance at beginning of the year	8 719	458 631
	Contributions to provision	-	-
	Bad debts recovered	-	(73 027)
	Bad debts written off	-	(376 885)
	Balance at end of year	8 719	8 719
	The fair value of trade and other receivables approximates their carrying amounts.		
3	OTHER RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
	Investments under liquidation	301 828	-
	Prepayments	2 151 716	3 871 694
	Sundry debtors	6 439	26 473
	Total Other Debtors	2 459 983	3 898 167
	An investment amounting to R 572 713 capital held with New Republic Bank was written off during the previous year. In the current year impairment equal to the 9th dividend due was reversed. The investment was reinstated to fair value:		
	New Republic Bank Limited	301 828	-

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
4	INVENTORY		
	Consumables:		
	Opening balance	147 143	99 994
	Additions	608 093	397 091
	Issued (expensed)	(637 936)	(349 942)
	Write-down / (reversal of write-down) to Net Replacement Value (NRV) or Net Replacement Cost (NRC)	-	-
	Closing balance	117 300	147 143
	Inventory consists of stationery, fire fighting foam and grass beaters. No inventory is pledged as security. No circumstances or events existed that would have led to the write-down or the reversal of a write-down of inventories.		
5	HELD-TO-MATURITY INVESTMENTS		
	6 Month fixed deposits	28 080 662	20 148 748
6	VAT		
	VAT receivable	3 073 242	1 650 460
	VAT is accounted for on the payment basis.		
7	NON-CURRENT ASSETS HELD FOR SALE		
	Computer equipment	23 912	23 912
	Emergency equipment	2 484	2 484
	Furniture and fittings	7 842	7 842
	Office equipment	4 301	4 301
	Plant and equipment	1	1
	Specialised vehicles	23 609	23 609
	Motor vehicles	56 260	56 260
	Property, plant and equipment	118 409	118 409
	The movement is reconciled as follows:		
	Balance at beginning of year	118 409	74 096
	Assets transferred to Non-current assets held for sale	-	85 166
	Assets disposed	-	(40,853)
	Balance at year end	118 409	118 409
	These assets are no longer being utilised by the municipality and has been approved by council for disposal. During the current year assets was donated and scrapped. Remaining computer equipment will be donated in the short term. An auction is to be arranged to dispose of the vehicles and remaining equipment.		
8	NON-CURRENT RECEIVABLES		
	Water & electricity	2 025	2 025
	Office rentals	32 750	32 750
	Telephone	20 000	-
	Deposits	54 775	34 775
	Deposit water and electricity		
	These are deposits paid for water and electricity services, rental of office space in Mokopane and Thabazimbi for environmental health officials and VOIP telephone.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

9. ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Description	Cost / Revaluation					Accumulated Depreciation / Impairment				Carrying
	Opening Balance	Additions	Under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Value
	R	R	R	R	R	R	R	R	R	R
Land and Buildings										
<i>Land:</i>										
Land: Developed	928,000	-	-	-	928,000	-	-	-	-	928,000
Land: Undeveloped	437,500	-	-	-	437,500	-	-	-	-	437,500
<i>Buildings:</i>										
Abattoir	6,344,904	-	-	-	6,344,904	240,952	106,055	-	347,007	5,997,897
Carpentry & Finishes	7,662,386	-	-	-	7,662,386	2,236,923	342,468	-	2,579,391	5,082,995
Carports	223,932	-	-	-	223,932	35,767	7,355	-	43,122	180,810
Disaster Centres	9,116,741	-	-	-	9,116,741	509,475	151,849	-	661,324	8,455,417
Electrical	1,638,875	-	-	-	1,638,875	440,280	54,598	-	494,878	1,143,997
Fire Protection	740,567	47,410	-	-	787,977	182,945	32,756	-	215,701	572,276
Footpath & Paving	2,000,246	-	-	-	2,000,246	319,143	64,457	-	383,600	1,616,646
Office Buildings	4,000,266	-	-	-	4,000,266	1,199,811	66,630	-	1,266,441	2,733,825
Painting	1,365,730	-	-	-	1,365,730	366,900	45,499	-	412,399	953,331
Perimeter Protection	485,381	-	-	-	485,381	88,118	18,228	-	106,346	379,035
Plumbing	1,912,022	-	-	-	1,912,022	513,661	63,698	-	577,359	1,334,663
Security Systems & Electronics	1,258,462	339,015	-	-	1,597,477	176,247	97,105	-	273,352	1,324,125
Workshops & Depots	137,421	-	-	-	137,421	9,496	2,289	-	11,785	125,636
	38,252,433	386,425	-	-	38,638,858	6,319,718	1,052,987	-	7,372,705	31,266,153
Other Assets										
<i>Computer Equipment:</i>										
Computer Hardware	4,101,331	292,638	-	(197,071)	4,196,898	1,802,247	601,455	(146,846)	2,256,856	1,940,042
Computer Networks	185,621	-	-	-	185,621	80,403	16,653	-	97,056	88,565
Computer Accessories	-	3,948	-	-	3,948	-	412	-	412	3,536
<i>Emergency Equipment:</i>										
Emergency / Rescue Equipment	117,884	-	-	-	117,884	19,770	21,260	-	41,030	76,854
Emergency Lights	7,600	-	-	-	7,600	137	1,519	-	1,656	5,944
Fire Fighting Equipment	3,078,179	837,399	-	(11,500)	3,904,078	1,100,375	557,600	(11,500)	1,646,475	2,257,603
Pumps/Plumbing/Purification/ Sanitation equipment	57,084	-	-	-	57,084	33,460	3,719	-	37,179	19,905
Radio Equipment	36,529	-	-	-	36,529	18,170	4,468	-	22,638	13,891
<i>Furniture and Fittings:</i>										
Advertising Boards	15,351	-	-	-	15,351	10,189	3,221	-	13,410	1,941
Cabinets and Cupboards	669,936	74,600	-	(5,484)	739,052	353,202	74,664	(4,252)	423,614	315,438
Chairs and Couches	1,043,988	87,600	-	(13,104)	1,118,484	495,105	114,867	(7,226)	602,746	515,738
Desks and Tables	837,901	51,916	-	(11,600)	878,217	383,542	91,032	(9,385)	465,189	413,028
Domestic / Hostel Furniture	54,196	-	-	(150)	54,046	13,675	4,014	(111)	17,578	36,468
Other Furniture and Fittings	61,253	-	-	(181)	61,072	26,916	7,937	(135)	34,718	26,354
<i>Office Equipment:</i>										
Air Conditioners (Individual)	511,564	83,570	-	-	595,134	232,914	89,270	-	322,184	272,950
Audiovisual Equipment	676,282	5,378	-	-	681,660	234,016	95,860	-	329,876	351,784
Chairs, Decorations and Robes	25,000	-	-	-	25,000	13,638	1,136	-	14,774	10,226
Kitchen Appliances	88,736	-	-	-	88,736	50,184	12,145	-	62,329	26,407
Learning / Training Materials	5,456	-	-	-	5,456	3,107	903	-	4,010	1,446
Office Equipment / Machines	159,888	-	-	-	159,888	67,664	20,966	-	88,630	71,258
Paintings, Sculptures and Ornaments	56,947	-	-	-	56,947	21,599	2,096	-	23,695	33,252
Photographic Equipment	24,084	-	-	-	24,084	14,453	2,701	-	17,154	6,930
Other Office Equipment	68,770	-	-	(930)	67,840	24,177	8,923	(930)	32,170	35,670
<i>Plant and Equipment:</i>										
Abattoir Equipment / Tools	167,189	-	-	-	167,189	84,110	16,066	-	100,176	67,013
Compressors, Generators & Allied Equipment	1,358,824	486,994	-	-	1,845,818	339,005	186,690	-	525,695	1,320,123
Gardening Equipment	22,391	-	-	-	22,391	7,271	3,045	-	10,316	12,075
Health Equipment / Tools	11,393	542,650	-	(550)	553,493	7,529	19,074	(550)	26,053	527,440
Laundry Equipment	85,000	19,768	-	-	104,768	12,259	12,194	-	24,453	80,315
Telecommunication Equipment	121,463	66,160	-	(11,695)	175,928	82,563	22,230	(11,695)	93,098	82,830
Tents, Flags and Accessories	26,200	-	-	-	26,200	9,681	2,933	-	12,614	13,586
Workshop Equipment	19,788	-	-	-	19,788	11,385	1,452	-	12,837	6,951
Workshop Tools	867	-	-	-	867	409	87	-	496	371
Other Plant and Equipment	36,318	-	-	-	36,318	18,861	4,245	-	23,106	13,212
<i>Motor Vehicles:</i>										
Bakkies (LDVs)	3,528,278	-	-	-	3,528,278	838,234	313,445	-	1,151,679	2,376,599
Motor Cars	904,118	-	-	-	904,118	343,128	133,253	-	476,381	427,737
Trailers and Accessories	1,209,714	-	-	-	1,209,714	187,970	108,517	-	296,487	913,227
<i>Specialised Vehicles:</i>										
Fire Engines	20,520,031	2,444,638	-	-	22,964,669	7,059,721	250,255	-	7,309,976	15,654,693
Rescue Vehicles	2,496,783	1,605,995	-	-	4,102,778	1,352,178	337,748	-	1,689,926	2,412,852
	42,391,937	6,603,254	-	(252,265)	48,742,926	15,353,247	3,148,055	(192,630)	18,308,672	30,434,254
Total	80,644,370	6,989,679	-	(252,265)	87,381,784	21,672,965	4,201,042	(192,630)	25,681,377	61,700,407

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

10	INTANGIBLE ASSETS			
10.1	Reconciliation of carrying value	Computer Software	Total	
	as at 1 July 2013	2 413 719	2 413 719	
	Cost	3 517 531	3 517 531	
	Work in Progress	-	-	
	Accumulated amortisation and impairment losses	(1 103 812)	(1 103 812)	
	Acquisitions	32 996	32 996	
	Additions to Work in Progress	-	-	
	Work in Progress Completed	-	-	
	Work in Progress transferred to Cost	-	-	
	Amortisation	(210 206)	(210 206)	
	Carrying value of disposal	(10 682)	(10 682)	
	Cost	(114 707)	(114 707)	
	Accumulated amortisation	104 025	104 025	
	as at 30 June 2014	2 225 827	2 225 827	
	Cost	3 435 820	3 435 820	
	Work in Progress	-	-	
	Accumulated amortisation and impairment losses	(1 209 993)	(1 209 993)	
10.2	Reconciliation of carrying value	Computer Software	Total	
	as at 1 July 2012	2 615 681	2 615 681	
	Cost	3 752 534	3 752 534	
	Work in Progress	-	-	
	Accumulated amortisation and impairment losses	(1 136 853)	(1 136 853)	
	Acquisitions	11 550	11 550	
	Additions to Work in Progress	-	-	
	Work in Progress Completed	-	-	
	Work in Progress transferred to Cost	-	-	
	Amortisation	(213 512)	(213 512)	
	Carrying value of disposal	-	-	
	Cost	(246 553)	(246 553)	
	Accumulated amortisation	246 553	246 553	
	as at 30 June 2013	2 413 719	2 413 719	
	Cost	3 517 531	3 517 531	
	Work in Progress	-	-	
	Accumulated amortisation and impairment losses	(1 103 812)	(1 103 812)	

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
11	TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS		
	Trade creditors (trade payables from exchange transactions)	1 670 883	2 033 717
	Retentions (trade payables from exchange transactions)	180 972	197 978
		1 851 855	2 231 695
	The fair value of trade and other payables approximates their carrying amounts.		
12	OTHER PAYABLES FROM NON-EXCHANGE TRANSACTIONS		
	Creditors (other payables from non-exchange transactions)	53 478	89 744
	Accruals (other payables from non-exchange transactions)	6 726 939	5 862 075
		6 780 417	5 951 819
	The fair value of other payables approximates their carrying amounts.		
13	CONSUMER DEPOSITS		
	Abattoir	600	600
	Guarantees held in lieu of abattoir deposits	12 000	12 000
14	PROVISIONS		
	Performance bonus	582 871	325 595
		582 871	325 595
	Performance bonuses are paid one year in arrears when the municipality has a present obligation as a result of a past event which is the services rendered and it is probable that an outflow of economic resources will be required to settle the obligation and a reliable estimate of the amount can be made. The bonus has been calculated based on the assessment of eligible employees at the reporting date.		
	The movement is reconciled as follows:		
	Balance at beginning of year	325 595	280 672
	Contributions/(reversals) to provision	257 276	282 006
	Expenditure incurred	-	(237,083)
	Balance at year end	582 871	325 595
	The assumptions and basis of calculation was done in terms of the requirements of the Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Manager, 2006. Provision for Performance bonuses are calculated as per the performance agreements & brackets indicated in Section 32(2) of the above Performance Regulations. The maximum exposure was calculated based on the final score of each individual manager at year end and in which bracket those scores fall.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

			2014 R	2013 R
15	UNSPENT CONDITIONAL GRANTS AND RECEIPTS			
	Conditional Grants from other spheres of Government			
	Municipal Systems Improvement Grant	21.2	401 868	237 037
	Finance Management Grant	21.3	-	83 335
	LG SETA Grant	21.4	-	-
	Wildlife Centre Grant	21.5	-	131 708
	LEDET	21.6	-	140 000
	Expanded Public Works Incentive Grant	21.7	-	771 000
	Rural Road Asset Management Grant	21.8	-	-
	Mookgophong Local Municipality	21.9	-	-
	Total Unspent Conditional Grants and Receipts from other spheres of Government		401 868	1 363 080
	Other conditional grants			
	Mayor's Golf Day Grant		35 000	35 000
	Total Unspent Other Conditional Grants and Receipts		35 000	35 000
	Total Unspent Conditional Grants and Receipts		436 868	1 398 080
	See note 21 for reconciliation of grants.			

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

16	RETIREMENT HEALTH CARE LIABILITY						
	The municipality contributes to a number of defined contribution schemes for pension of all permanent employees and councillors. The funds are governed by the Pension Funds Act of 1956.						
	The following are defined contributions plans:						
	- Samwu Provident Fund						
	- National Fund for Municipal Workers						
	- Municipal Gratuity Fund						
	- Municipal Employee Fund						
	- Joint Municipal Pension Fund						
	- Municipal Councillors Pension Fund						
	The municipality also provides certain post-retirement medical benefits to qualifying pensioners. All post-retirement medical benefits are unfunded.						
	The following are defined benefit plans:						
	- LA Health						
	- SAMWU Med						
	- Bonitas Medical Fund						
	- Key Health Medical Scheme						
	- Hosmed						
	In accordance with prevailing legislation, the defined benefit funds are actuarially valued at intervals of not more than two years. The Projected Unit Credit valuation method is used. The latest actuarial valuation was performed as at 30 June 2014.						
	The municipality has no legal obligation to settle this liability with any immediate contributions or additional once-off contributions. The municipality intends to continue to contribute to each defined benefit post-retirement medical scheme in accordance with the latest recommendations of the actuary to each scheme.						
	The accumulated defined benefit obligation in respect of the post-retirement medical contributions are provided, based on calculations of independent actuaries, using methods and assumptions consistent with GRAP 25 as follows:						
					2014	2013	
					R	R	
	Movement in the employee healthcare benefit liability:						
	Liability as at 1 July				13 793 670	12 832 210	
	Benefits paid				(761 380)	(750 928)	
	Plan participants contributions				272 024	292 883	
	Current service cost				637 395	635 445	
	Interest				1 200 407	1 002 936	
	Actuarial losses / (gains) recognised in Statement of Financial Performance				2 381 214	(218 876)	
	Unfunded accrued liability as at 30 June				17 523 330	13 793 670	
					(455 172)	(435 636)	
	Current portion of liability as at 30 June				17 068 158	13 358 034	
	Non-current portion of liability as at 30 June						
	The liability as at 30 June consists of:						
	In-service members				10 241 215	6 911 568	
	Continuation members				7 282 115	6 882 102	
					17 523 330	13 793 670	

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

					2014 R	2013 R
16	RETIREMENT BENEFITS (continued)					
	Expense recognised in (profit) or loss:					
	Current service cost				637 395	635 445
	Interest cost				1 200 407	1 002 936
	Past service cost				-	-
	Actuarial losses or (gains)				2 381 214	(218 876)
					4 219 016	1 419 505
	<i>Principal actuarial assumptions of valuation model used:</i>					
	Discount rate				9.17%	8.84%
	Health care cost inflation rate				8.30%	7.62%
	Average remaining future working lifetime				17.5 years	18.6 years
	<i>The effect of a 1% movement in the assumed medical cost trend rate is as follows:</i>					
					1%Increase	1%Increase
	Effect on the aggregate of the current service cost and interest cost				14%	19%
	Effect on the defined benefit obligation				13%	13%
					1%Decrease	1%Decrease
	Effect on the aggregate of the current service cost and interest cost				-13%	-15%
	Effect on the defined benefit obligation				-12%	-11%
	The Municipality's best estimate of contributions expected to be paid to the plan during the annual period beginning after the balance sheet date is R 1 009 279.					
	Amounts for the current and previous four periods are as follows:					
		2014 R	2013 R	2012 R	2011 R	2010 R
	Defined benefit obligation	17 523 330	13 793 670	12 832 210	12 292 246	9 703 879
17	LONG SERVICE AWARDS LIABILITY					
	The municipality provides long-service awards to its permanent employees.					
	The benefit of long-service award is provided in the form of annual leave and a gift to a certain monetary value.					
	In accordance with prevailing legislation, the provision is actuarially valued at intervals of not more than two years. The Projected Unit Credit valuation method is used. The latest actuarial valuation was performed as at 30 June 2014.					
	The municipality has no legal obligation to settle this liability with any immediate contributions or additional once-off contributions.					

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

					2014 R	2013 R
17	LONG SERVICE AWARDS LIABILITY (<i>continued</i>)					
	The accumulated defined benefit obligation in respect of the long-service awards are provided, based on calculations of independent actuaries, using methods and assumptions consistent with GRAP 25 as follows:					
					2014 R	2013 R
	Movement in the long-service award liability:					
	Liability as at 1 July				1 669 115	1 453 933
	Benefits paid				(91 832)	(96 413)
	Current service cost				204 681	223 323
	Interest				118 801	88 946
	Actuarial losses / (gains)				227 328	(674)
	Unfunded accrued liability as at 30 June				2 128 093	1 669 115
	Current portion of liability as at 30 June				(242 587)	(101 282)
	Non-current portion of liability as at 30 June				1 885 506	1 567 833
	Expense recognised in (profit) or loss:					
	Current service cost				204 681	223 323
	Interest cost				118 801	88 946
	Past service cost				-	-
	Actuarial losses / (gains)				227 328	(674)
					550 810	311 595
	<i>Principal actuarial assumptions of valuation model used:</i>					
	Discount rate				8.00%	7.34%
	General salary inflation rate				7.15%	6.82%
	Average remaining future working lifetime				17.5 years	18.2 years
	<i>The effect of a 1% movement in the assumed general salary inflation rate is as follows:</i>					
					1% Increase	1% Increase
	Effect on the aggregate of the current service cost and interest cost				7%	7%
	Effect on the defined benefit obligation				7%	6%
					1% Decrease	1% Decrease
	Effect on the aggregate of the current service cost and interest cost				-7%	-6%
	Effect on the defined benefit obligation				-6%	-6%
	The Municipality's best estimate of benefits expected to be paid to the plan during the annual period beginning after the balance sheet date is R 251 723.					
	Amounts for the current and previous four periods are as follows:					
		2014 R	2013 R	2012 R	2011 R	2010 R
	Defined benefit obligation	2 128 093	1 669 115	1 453 933	1 281 962	972 179

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
	Revenue from exchange transactions:		
18	SERVICE CHARGES		
	Abattoir services	1 670 715	718 952
19	INTEREST EARNED - EXTERNAL INVESTMENTS		
	Bank	6 116 928	6 176 945
	Total interest	6 116 928	6 176 945
20	INTEREST EARNED - OUTSTANDING RECEIVABLES		
	SARS	-	111 861
	Abattoir	26	261
	Deposits	-	-
	Total interest	26	112 122
	Revenue from non-exchange transactions:		
21	GOVERNMENT AND OTHER GRANTS		
	Equitable share	94 609 000	90 530 000
	Municipal Systems Improvement Grant	725 169	762 963
	Finance Management Grant	1 333 335	1 166 665
	LG SETA Grant	110 675	215 188
	Wildlife Centre Grant	131 708	267 548
	LEDET Biosphere Grant	140 000	100 000
	Expanded Public Works Incentive Grant	1 771 000	400 000
	Rural Road Asset Management Grant	1 571 000	-
	Mookgophong Local Municipality	934 318	-
		101 326 205	93 442 364
21.1	Equitable share		
	The equitable share is an unconditional grant and is utilised to fund disaster management services, environmental health services, projects and operating expenditure.		
21.2	Municipal Systems Improvement Grant		
	Balance unspent at beginning of year	237 037	-
	Current year receipts	890 000	1 000 000
	Conditions met - transferred to income	(725 169)	(762 963)
	Conditions still to be met - transferred to liabilities	401 868	237 037
	The grant is utilised for the implementation of new legislation, skills development and the GRAP compliance of the fixed asset register.		
21.3	Finance Management Grant		
	Balance unspent at beginning of year	83 335	-
	Current year receipts	1 250 000	1 250 000
	Conditions met - transferred to income	(1 333 335)	(1 166 665)
	Conditions still to be met - transferred to liabilities	-	83 335
	The grant is utilised for the appointment of financial and audit interns, financial training and assist with the implementation of the MFMA and compliance with GRAP.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
21	GOVERNMENT GRANTS (continued)		
	21.4 LG SETA Grant		
	Balance unspent at beginning of year	-	-
	Current year receipts	110 675	215 188
	Conditions met - transferred to income	(110 675)	(215 188)
	Conditions still to be met - transferred to liabilities	-	-
	The grant is utilised for training of officials in the District Municipality.		
	21.5 Wildlife Centre Grant		
	Balance unspent at beginning of year	131 708	399 256
	Current year receipts	-	-
	Conditions met - transferred to income	(131 708)	(267 548)
	Conditions still to be met - transferred to liabilities	-	131 708
	The grant is utilised to fund the feasibility study of a district wildlife centre.		
	21.6 LEDET Biosphere Grant		
	Balance unspent at beginning of year	140 000	100 000
	Current year receipts	-	140 000
	Conditions met - transferred to income	(140 000)	(100 000)
	Conditions still to be met - transferred to liabilities	-	140 000
	The grant is to be utilised to fund the operations of the Waterberg Biosphere Meander.		
	21.7 Expanded Public Works Incentive Grant		
	Balance unspent at beginning of year	771 000	171 000
	Current year receipts	1 000 000	1 000 000
	Conditions met - transferred to income	(1 771 000)	(400 000)
	Conditions still to be met - transferred to liabilities	-	771 000
	The grant is to incentivise municipalities to increase labour intensive employment through infrastructure programmes that maximise job creation and skills development in line with the the EPWP guidelines.		
	21.8 Rural Road Asset Management Grant		
	Balance unspent at beginning of year	-	-
	Current year receipts	1 571 000	-
	Conditions met - transferred to income	(1 571 000)	-
	Conditions still to be met - transferred to liabilities	-	-
	The grant is utilised to set up a district Road Asset Management System and to collect rural data in line with the Road Infrastructure Strategic Framework for South Africa.		
	21.9 Mookgophong Local Municipality		
	Balance unspent at beginning of year	-	-
	Current year receipts	934 318	-
	Conditions met - transferred to income	(934 318)	-
	Conditions still to be met - transferred to liabilities	-	-
	The funding is as per a MOU signed with Mookgophong Local Municipality to supplement funding on the Mookgophong Sewer Upgrade project. The grant was originally R 1.8 million but subsequently reduced to R 934 318.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
21	GOVERNMENT GRANTS (continued)		
21.10	Changes in levels of government grants		
	Based on the allocations as set out in the Division of Revenue Act, (Act No 12 of 2009), no significant changes in the level of government grant funding are expected over the forthcoming 3 financial years.		
22	PUBLIC CONTRIBUTIONS AND DONATIONS		
	Donations	-	11 160
	Total public contributions and donations	-	11 160
	In the previous financial year Lephalale Local Municipality's Fire Protection Association donated grass fire beaters.		
	Other gains / losses:		
23	GAIN / (LOSS) ON DISPOSAL OF ASSETS		
	Gain on disposal of Property, plant and equipment	-	22 540
	Loss on disposal of Property, plant and equipment / written off	(48 729)	(527 892)
	Loss on disposal of Intangible assets / written off	(10 682)	-
	Total Gain / (Loss) on Disposal of Assets	(59 411)	(505 352)
24	(IMPAIRMENT) / REVERSAL OF IMPAIRMENT LOSS ON ASSETS		
	Property, plant and equipment	1 593 935	(1 733 170)
	This impairment is mainly on fire fighting vehicles that has been damaged and are in for repairs over year end. Impairment is reversed as soon as they are repaired to their original lifespan and quality.		
	Other financial assets		
	An investment amounting to R 572 713 capital is held with New Republic Bank, which is presently under receivership. The investment was written back to fair value following the issuing of a 9th dividend.	301 828	-
	Total Impairment loss	1 895 763	(1 733 170)
	The recoverable service amount of the assets is its fair value less costs to sell, determined by reference to an active market.		
25	EMPLOYEE RELATED COSTS		
	Employee related costs - Salaries and wages	34 565 416	31 769 114
	Employee related costs - Contributions for UIF, pension and medical aid & other statutory contributions	10 080 753	9 272 986
	Travel and other allowances	8 253 325	7 313 963
	Housing benefits and allowances	184 607	182 436
	Overtime allowances	499 309	319 089
	Performance and other bonuses (increase / (reversal) of provision)	257 276	282 006
	Total Employee Related Costs	53 840 686	49 139 594
	There were no advances to employees.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
25	EMPLOYEE RELATED COSTS (continued)		
	Remuneration of Individual Managers:		
	Remuneration of the Municipal Manager		
	Annual Remuneration	389 922	677 847
	Performance- and other bonuses	-	-
	Travel and cellphone allowance	160 662	301 818
	Contributions to UIF, Medical and Pension Funds	91 275	172 505
	Total	641 859	1 152 170
	The Municipal Manager was appointed on 1 January 2010 and his contract ended on 31 December 2013. The new municipal manager was appointed from 1 July 2014.		
	Remuneration of the Chief Financial Officer		
	Annual Remuneration	925 035	854 175
	Performance- and other bonuses	-	116 400
	Travel and cellphone allowance	192 000	192 072
	Contributions to UIF, Medical and Pension Funds	1 785	1 713
	Total	1 118 820	1 164 360
	The Chief Financial Officer was appointed on 11 June 2007 and re-appointed from 1 June 2012.		
	Infrastructure Development		
	Annual Remuneration	567 472	170 728
	Performance- and other bonuses	-	-
	Travel and cellphone allowance	190 616	62 000
	Contributions to UIF, Medical and Pension Funds	143 044	47 045
	Total	901 132	279 773
	The previous Infrastructure Development Manager was appointed on 9 July 2007 and his contract ended on 30 June 2012. The new manager was appointed from 1 March 2013.		
	Planning & Economic Development		
	Annual Remuneration	611 900	386 314
	Performance- and other bonuses	-	56 645
	Travel and cellphone allowance	186 918	124 125
	Contributions to UIF, Medical and Pension Funds	165 182	88 401
	Total	964 000	655 485
	The previous Planning & Economic Development Manager was appointed on 1 March 2008 and his contract ended on 28 February 2013. The new manager appointed from 1 July 2013.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
25	EMPLOYEE RELATED COSTS (continued)		
	Remuneration of Individual Managers (continued):		
	Corporate Support & Shared Services		
	Annual Remuneration	686 003	206 600
	Performance- and other bonuses	-	-
	Travel and cellphone allowance	96 237	32 018
	Contributions to UIF, Medical and Pension Funds	194 899	63 165
	Total	977 139	301 783
	The Corporate Support & Shared Services Manager was appointed on 1 January 2008 and resigned on 14 February 2012. The new manager was appointed from 1 March 2013.		
	Social Development & Community Services		
	Annual Remuneration	318 808	553 993
	Performance- and other bonuses	-	64 038
	Travel and cellphone allowance	142 891	268 546
	Contributions to UIF, Medical and Pension Funds	22 238	42 993
	Total	483 937	929 570
	The Social Development and Community Services Manager was appointed on 1 January 2010 and her contract ended on 31 December 2013. The new manager was appointed from 1 July 2014.		
	Executive Mayor's Office		
	Annual Remuneration	599 234	561 143
	Performance- and other bonuses	-	-
	Travel and cellphone allowance	197 123	185 272
	Contributions to UIF, Medical and Pension Funds	144 868	135 301
	Total	941 225	881 716
	The Executive Support Manager was appointed on 1 April 2012.		
	There are no post-employment benefits, other long-term benefits or termination benefits provided to Section 56 managers.		
26	REMUNERATION OF COUNCILLORS		
	Executive Mayor	655 819	602 269
	Speaker	528 828	485 790
	Full time Mayoral Committee members	1 761 491	1 655 507
	Mayoral Committee members	1 113 135	993 182
	Councillors	1 317 146	1 154 618
	Councillors' pension, medical aid contributions and other statutory	615 407	581 336
	Total Councillors' Remuneration	5 991 826	5 472 702
	In kind benefits		
	The Executive Mayor, Speaker, Chief Whip and 3 other Mayoral Committee members are full time councillors. Each is provided with an office, tools of trade and secretarial support at the cost of the Council. The Executive Mayor has use of a Council owned vehicle for official duties and has a driver.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014	2013
		R	R
27	DEPRECIATION AND AMMORTISATION		
	Property, plant and equipment - depreciation	5 794 977	5 675 998
	Intangible assets - amortisation	210 206	213 511
	Total Depreciation and Impairment	6 005 183	5 889 509
28	CONTRACTED SERVICES		
	Contracted service for:		
	Fire Fighting	13 714 443	12 759 915
		13 714 443	12 759 915
	This is a funded mandate of Waterberg District Municipality which is performed by local municipalities.		
29	GENERAL EXPENSES		
	Included in general expenses are the following:		
	Advertising	185 624	134 303
	Annual report	101 309	70 702
	Audit Committee	75 535	79 602
	Audit fees	1 381 737	944 034
	Bank charges	60 105	60 246
	Bursaries	63 116	101 370
	Cleaning	104 942	100 870
	Consumables	80 334	30 202
	Damaged meat claims	2 000	1 167
	Delegations	63 713	55 394
	Disaster management	98 420	57 300
	Discretionary Bursary Fund	100 000	100 000
	Donations	-	12 108
	Employee Assistance Program	290 306	268 074
	Entertainment	440 752	352 362
	Environmental Health - awareness & sampling	393 359	393 017
	Financial management grant	834 680	626 320
	Insurance	602 941	771 153
	Legal expenses	108 812	431 063
	Mayoral Golf Challenge	-	-
	Meat inspection	198 000	189 300
	Membership fees	674 865	521 189
	Miscellaneous expenditure	12 842	7 408
	Municipal account - water, rates & electricity	1 234 378	914 733
	Municipal systems improvement grant	275 213	706 892
	Pauper Burials	40 500	223 390
	Postage	3 117	7 416
	Printing and stationery	499 615	386 067
	Programming	820 316	787 899
	Protective Clothing	196 095	19 980
	Relief of Social Distress	-	58 000
	Rental of buildings / offices	476 270	447 923
	Rental of office equipment	392 975	702 338
	Security costs	1 761 932	1 651 811
	State of the District Address	167 511	189 554
	Subscription and publication	37 885	4 420
	Telephone & cell phone expenses	498 659	490 313
	Training	382 355	309 910
	Travel and subsistence	4 022 543	3 426 387
	Vehicle costs	352 149	406 224
		17 034 905	16 040 441

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
30	CASH GENERATED FROM OPERATIONS		
	Net surplus for the year	(15 031 751)	(16 690 006)
	Adjustment for non-cash movements:		
	Depreciation and amortisation	6 005 183	5 889 509
	(Gain) / Loss on sale of assets	59 411	505 352
	Donated property, plant & equipment	-	(11 160)
	Impairment / (Reversal of impairment) on assets	(1 895 763)	1 733 170
	Increase in retirement health care liability	3 729 660	961 460
	Increase in long service awards liability	458 978	215 182
	Contributions to provisions - current	257 276	44 923
	Operating surplus before working capital changes	(6 417 006)	(7 351 570)
	Decrease/(Increase) in trade receivables	(2 638)	6 237
	Decrease/(Increase) in other receivables	1 740 012	(1 968 092)
	Decrease/(Increase) in inventory	29 843	(47 149)
	Decrease/(Increase) in VAT receivable	(1 422 782)	3 072 583
	(Decrease)/Increase in trade payables	(379 840)	(1 091 523)
	(Decrease)/Increase in other payables	828 598	787 662
	(Decrease)/Increase in consumer deposits	-	(950)
	(Decrease)/Increase in Unspent Conditional Grants and Receipts	(961 212)	727 824
	Cash generated from operations	(6 585 025)	(5 864 978)
31	CASH AND CASH EQUIVALENTS		
	Cash and cash equivalents in the cash flow statement comprise the following statements of amounts indicating financial position:		
	Bank balance	5 208 774	5,713,605
	Short-term investment deposits	57 222 118	78,265,995
	Petty cash	5 200	5,200
		62,436,092	83 984 800

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

32	CORRECTION OF PRIOR PERIOD ERRORS 2012/2013				
				Debit / (Credit)	
	32.1 Incomplete disclosure of inventory				
	In the 2012/2013 financial statements grass fire beaters were donated by the Lephalale Fire Protection Association which was not capitalised to inventory. Foam was also expensed instead of being capitalised to inventory.				
	The comparative amounts for 2013 have been restated.				
	The effect on the 2012 and 2013 balances are as follows:		Corrected	Adjustment	Previous
			R	R	R
	As at 1 July 2012				
	no change		-		-
	There is no change related to period prior to 1 July 2012.				
	Statement of Financial Performance 2013				
	Donations Received		(11 160)	(11 160)	-
	Project expenditure		24 190 841	(22 478)	24 213 319
	Statement of Financial Position 2013				
	Inventory		147 143	33 638	113 505
	32.2 Calculation error on impairment				
	In the 2012/2013 financial statements impairment was captured incorrectly on one assets due to prior period error correction on residuals and lifespans for which the impairment was not corrected accordingly.				
	The comparative amounts for 2013 have been restated.				
	The effect on the 2012 and 2013 balances are as follows:		Corrected	Adjustment	Previous
			R	R	R
	As at 1 July 2012				
	no change		-		-
	There is no change related to period prior to 1 July 2012.				
	Statement of Financial Performance 2013				
	Impairment		1 733 170	(24 103)	1 757 273
	Statement of Financial Position 2013				
	PPE - Accumulated Impairment		(1 733 170)	24 103	(1 757 273)

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

32	CORRECTION OF PRIOR PERIOD ERRORS 2012/2013			
				Debit / (Credit)
	32.3 Capturing error on Property, Plant and Equipment			
	In the 2012/2013 financial statements the cost price was captured incorrectly on one assets.			
	The comparative amounts for 2013 have been restated.			
	The effect on the 2012 and 2013 balances are as follows:	Corrected	Adjustment	Previous
		R	R	R
	As at 1 July 2012			
	no change	-		-
	There is no change related to period prior to 1 July 2012.			
	Statement of Financial Performance 2013			
	Project expenditure	24 208 840	18 000	24 190 840
	Depreciation	5 675 998	(211)	5 676 209
	Statement of Financial Position 2013			
	PPE - Cost	80 644 370	(18 000)	80 662 370
	PPE - Accumulated Depreciation	(19 939 796)	211	(19 940 007)
33	CHANGE IN ESTIMATE			
	During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances:			
	Change in ammortisation of Intangible Assets resulting from the reassessment of residual values and useful lives prospectively at 30 June 2013. There is no impact on the future periods other than the same reduced ammortisation charge as this year. The following categories are affected in the current period:			
		Useful life (in years)		
		Original	Amended	
	Computer software	3 to 25	3 to 25	
		Value derived using the original estimate	Value derived using the amended estimate	R-value of impact of change in estimate
	Computer software	(10 637)	(3 990)	6 647
	(Decrease) / Increase on Surplus for the 13/14 year	(10 637)	(3 990)	6 647

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
34	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE		
34.1	Fruitless and wasteful expenditure		
	Reconciliation of fruitless and wasteful expenditure:		
	Opening Balance	1 167	24 045
	Fruitless and wasteful expenditure awaiting condonement	1 167	23 445
	To be recovered - Contingent Asset	-	600
	Fruitless and wasteful expenditure current year	2 000	6 017
	Fruitless and wasteful expenditure recovered during the current year	-	(5 450)
	Condoned or written off by Council	(1 167)	(23 445)
	Closing balance	2 000	1 167
	Fruitless and wasteful expenditure awaiting condonement	2 000	1 167
	To be recovered - Current Asset	-	-
	Current year		
	Flies infestation at the abattoir led to damaged meat claims to a total of R 2 000 during the current financial year. The matter was investigated and no deliberate or negligent intent was found. The incident will be reported to Council to condone and write off.		
	Prior year		
	R 22 535 penalty was incurred from DEDET for not conducting an EIA process before the construction of the Lephalale Disaster Centre which constitutes an unlawful development. The matter was investigated, condoned and written off.		
	R 600 was incurred for breaking & replacing door lock of register and post room during the strike in August 2011 as all keys was with records officer who was on strike. The full amount was deducted from the salary of the acting manager in Corporate Support & Shared Services.		
	Traffic fines and penalties on late licensing of municipal vehicles to an amount of R 4 850 was deducted from the responsible employees' salaries during the current financial year.		
	Flies infestation at the abattoir led to damaged meat claims to a total of R 1 167. The matter was investigated and no deliberate or negligent intent was found. The incident was reported to Council and condoned and written off.		
34.2	Irregular expenditure		
	Reconciliation of irregular expenditure:		
	Opening Balance	-	7 134
	Irregular expenditure awaiting condonement	-	-
	To be recovered - Contingent Asset	-	7 134
	Irregular expenditure incurred current year	-	-
	Irregular expenditure recovered during the current year	-	(7 134)
	Condoned or written off by Council	-	-
	Closing balance	-	-
	Irregular expenditure awaiting condonement	-	-
	To be recovered - Current Asset	-	-
	Current year		
	There were no material incidents of irregular expenditure in the current financial year.		
	Prior year		
	R 7 134 owed by an official for abuse of 3G card above the monthly capping constitutes irregular expenditure as official was granted deduction in installments instead of once off deduction which then classifies as a loan to an officials which is a forbidden activity in terms of section 164 of the MFMA and thus a contravention from the MFMA. The full amount was recovered from the responsible employee.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

			2014 R	2013 R
34	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (continued)			
34.3	Unauthorised expenditure			
	Reconciliation of unauthorised expenditure:			
	Opening Balance		-	-
	Unauthorised expenditure current year		-	-
	Condoned or approved by Council		-	-
	To be recovered - Contingent Asset		-	-
	Unauthorised expenditure awaiting authorisation		-	-
	Current year			
	There were no material incidents of unauthorised expenditure in the current financial year.			
	Prior year			
	There were no material incidents of unauthorised expenditure in the previous financial year.			
35	ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT			
35.1	Contributions to organised local government			
	Opening Balance		-	-
	Council subscriptions		532 130	427 064
	Amount Paid - current year		(532 130)	(427 064)
	Amount paid - previous years		-	-
	Balance unpaid (included in payables)		-	-
35.2	Audit fees			
	Opening balance		-	-
	Current year audit fees - statutory		1 381 737	944 034
	Prior year audit fee - forensic		-	-
	Amount paid - current year		(1 381 737)	(944 034)
	Amount paid - previous years		-	-
	Balance unpaid (included in payables)		-	-
35.3	VAT			
	VAT input receivables and VAT output payables are shown in note 6. All VAT returns have been submitted by the due date throughout the year.			

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
35	ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT (<i>continued</i>)		
35.4	PAYE		
	Opening Balance	-	-
	Current year payroll deductions	9 537 729	8 508 015
	Amount Paid - Current year	(9 537 729)	(8 508 015)
	Amount paid - previous years	-	-
		<u>-</u>	<u>-</u>
35.5	PENSION AND MEDICAL AID DEDUCTIONS		
	Opening balance	-	-
	Current year payroll deductions and council contributions	14 643 214	13 091 426
	Amount Paid - Current year	(14 643 214)	(13 091 426)
	Amount Paid - Previous years	-	-
		<u>-</u>	<u>-</u>
35.6	SUPPLY CHAIN MANAGEMENT REGULATIONS		
	In terms of section 36 of the Municipal Supply Chain Management Regulations, the Municipal Manager may dispense with the official procurement process in certain instances and ratify minor breaches.		
	These expenses incurred, approved by the Municipal Manager and reported to Council, are listed below:		
	Deviations on goods and services less than R 30 000	461 601	553 922
	Deviations on goods and services between R 30 000 and R 200 000	3 528 931	2 961 253
	Deviations on goods and services more than R 200 000	765 032	2 150 304
		<u>4 755 564</u>	<u>5 665 479</u>
	The expenditure was incurred as listed below:		
	Urgent and emergency procurement	181 505	131 621
	Limited bidding procurement	4 501 121	5 119 827
	Minor breaches	72 939	414 031
		<u>4 755 565</u>	<u>5 665 479</u>
36	REMUNERATION OF AUDIT COMMITTEE MEMBERS		
	Remuneration	<u>75 535</u>	<u>79 602</u>
	3 Members serve on the Audit Committee. The members are paid an allowance per day and are reimbursed for travel expenses. The 3 year term of the new audit committee commenced on 1 August 2011 and ends on 31 July 2014. Four meetings were held during the current year, but the chairperson also attended council meetings.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
37	CAPITAL COMMITMENTS		
37.1	Commitments in respect of capital expenditure:		
	Approved and contracted for		
	- Computer software	101 455	293 527
	- Disaster Management	4 834 505	3 812 576
	- Movable assets	29 800	-
		4 965 760	4 106 103
	The expenditure will be financed from:		
	- Own resources	4 965 760	4 106 103
37.2	Commitments in respect of operating expenditure:		
	Approved and contracted for		
	- Infrastructure	1 716 433	1 119 329
	- Solid waste and environment	-	220 600
	- Local Economic Development	-	673 477
	- Abattoir	99 000	-
	- Institutional development	3 632 415	4 861 201
		5 447 848	6 874 607
	The expenditure will be financed from:		
	- Own resources	5 447 848	6 874 607
37.3	Commitments in respect of operating leases:		
	The municipality has no finance leases. At the reporting date the municipality has outstanding commitments under operating leases which fall due as follows:		
	Operating leases - lessee		
	Within one year	1 024 888	522 717
	In the second to fifth year inclusive	999 791	-
	Total	2 024 679	522 717
	Operating lease payments represent rentals payable by the municipality for copiers and office space in Mokopane and Thabazimbi for environmental health practitioners.		
	All rentals are either fixed term fixed amount contracts or contingent rentals and therefore no smoothing of leases is necessary.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014 R	2013 R
38	CONTINGENT LIABILITIES		
	The following are legal cases pending at year end and the potential liability thereof:		
	Verveen Attorneys - defend action against motor vehicle accidents	4 169 240	4 169 240
	Unlikely that we will pay as these roads belong to Roads Agency Limpopo SOC Limited as stipulated in Provincial Gazette 2372 Notice 217 of 13 June 2014.		
	Verveen Attorneys - defend action against alleged breach of contract	1 800 000	1 800 000
	Alleged contract breach with LIBSA due to not meeting reporting requirement		
	Verveen Attorneys - defend action against alleged breach of contract	-	83 214
	Directory Publishers alleges printer and advertising work for municipality, but municipality denies this contract ever existed.		
39	RELATED PARTIES		
	Municipal Entity	Waterberg Economic Development Agency	
	Key Management	Refer to note 25 & 26	
	There are no other related party transactions or balances for the current year. Waterberg Economic Development Agency is currently dormant.		
40	EVENTS AFTER THE REPORTING DATE		
	A Fire Fighting Rapid Intervention Vehicle BNC862L was involved in a accident subsequent to year end and has been written off by the insurance company. The matter is disclosed as an non-adjusting post-balance sheet date event as the accident and write-off occurred after the financial year end but before the conclusion of the financial statements.		
41	KEY SOURCES OF ESTIMATION UNCERTAINTY AND JUDGEMENTS		
	The following areas involve a significant degree of estimation uncertainty:		
	Useful lives and residual values of property, plant and equipment		
	Useful lives and residual values of intangible assets		
	Recoverable amounts of property, plant and equipment		
	Recoverable amounts of intangible assets		
	Impairment of assets		
	Present value of defined benefit obligations for medical aid		
	Present value of defined benefit obligations for long-service awards		
	The useful lives, residual values, impairment and recoverable amounts of property, plant and equipment and intangible assets are based on existing knowledge, utilisation and conditions of the assets and would not differ materially unless a significant change occurs in its condition or the market value of similar assets.		
	The present value of defined benefit obligations are measured at fair value based on recently observed market prices for which their fair values might change materially within the next financial year but these changes would not arise from assumptions or other sources of estimation uncertainty at the reporting date since assumption are based on current staff establishment and the requirements of the Collective Agreement which is not subject to change in the near future.		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

42	RISK MANAGEMENT				
	The main risks of the Municipality are interest rate risk, liquidity risk, credit risk and the fair value of financial instruments.				
	42.1 Cash flow interest rate risk				
	The municipality's interest rate risk arises from investments. Investments at variable rates expose the municipality to cash flow interest rate risk. Investments at fixed rates expose the municipality to fair value interest rate risk. The municipal policy is to not invest more than 35% of funds with one institution and to invest at different maturity dates over the short term to alleviate major fluctuations in the interest rates. The majority of investments are fixed rate investments.				
		2014	2013		
		R	R		
	At year-end, financial instruments exposed to interest rate risk were as follows:				
	- Current bank account	5,208,774	5,713,605		
	- Call deposits	5,058,226	20,097,992		
	- 60 days fixed deposits	10,030,453	10,029,975		
	- 90 days fixed deposits	42,133,439	48,138,028		
	- 6 month fixed deposits	28,080,662	20,148,748		
		90 511 554	104 128 348		
	42.2 Currency risk				
	The Municipality does not have currency risk as in terms of section 163 of the Municipal Finance Management Act, No.56 of 2003, no municipality may incur a liability or risk payable in a foreign currency.				
	42.3 Liquidity risk				
	The Municipality's risk to liquidity is a result of the funds available to cover future commitments. The Municipality's strong credit profile and diversified funding sources ensure that sufficient liquid funds are maintained to meet its daily cash requirements. The Municipality's policy on counterpart credit exposures ensures that only counterparties of a high credit standing are used for the investments of any excess cash.				
	The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities. Cash flow forecasts are prepared.				
	The table below analyses the municipality's financial liabilities into relevant maturity groupings based on the remaining period at year end to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.				
	30 June 2014	Not later than	One to three		
		one month	months		
	Trade and other payables	1 724 361	-		
	Consumer deposits	-	-		
	Unspent conditional grants & receipts	-	-		
	30 June 2014	Later than three	One to five		
		months	years		
	Trade and other payables	180 972	6 726 939		
	Consumer deposits	-	600		
	Unspent conditional grants & receipts	436 868	-		

WATERBERG DISTRICT MUNICIPALITY

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

42	RISK MANAGEMENT (<i>continued</i>)				
	42.4 Credit risk				
	Credit risk consists mainly of cash deposits, cash equivalents and trade debtors.				
	To manage the risk the Municipality has a credit control policy. As part of these processes the financial viability of all counterparties is regularly monitored and assessed.				
	<i>Counterparties:</i>				
	The Municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counterparty. The Municipality has no significant concentration of credit risk with any single counterparty or a group of counterparties.				
	These are the carrying amounts that best represent the maximum exposure to credit risk:				
	Cash and cash equivalents		62 436 092		83 984 800
	Trade and other receivables from exchange transactions		7 371		4 733
	Held-to-maturity investments		28 080 662		20 148 748
	42.5 Fair value of financial instruments				
	At year end the carrying amounts of cash and short-term deposits, trade and other receivables and trade and other payables approximated their fair values due to the short-term maturities of these assets and liabilities.				
43	RESTATEMENT OF COMPARATIVE INFORMATION				
	There has been restatements on comparative figures as disclosed in note 32 on prior period errors.				
44	COMPARISON WITH THE BUDGET				
	The comparison of the Municipality's actual financial performance with that budgeted is set out in Tables A(1) to A(7). The difference between the Adjusted Budget and final budget relates to virements approved by the Municipal Manager and savings declared on completed projects. Variances of more than 10% between budgeted and actual amounts have been explained in Appendix A (1) and A (2) which form part of the annual financial statements.				

WATERBERG DISTRICT MUNICIPALITY

UNAUDITED SCHEDULE

APPENDIX A (1)

ACTUAL VERSUS BUDGET (REVENUE AND EXPENDITURE) FOR THE YEAR ENDED 30 JUNE 2014

	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>Explanation of Significant Variances</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Variance</u>	<u>greater than 10% versus Budget</u>
	R	R	R	%	
REVENUE					
Abattoir service charges	1 670 715	1 368 000	302 715	22%	Increased turnover at the abattoir due to improved management.
Interest earned - external investments	6 116 928	6 020 000	96 928	2%	
Interest earned - outstanding debtors	26	3 000	(2 974)	-99%	Improved debt management on abattoir and old debts written off.
Government grants and subsidies	101 326 205	102 311 372	(985 167)	-1%	
Other income	170 854	137 527	33 327	24%	Income from fire fighting higher than past trend.
Reversal of impairment loss on assets	1 895 763	-	1 895 763	100%	The investment was written off as irrecoverable, but subsequently received a 9th liquidation dividend. Another asset was repaired which led to the previous impairment being reversed.
Total Revenue	111 180 491	109 839 899	1 340 592		
EXPENDITURE					
Employee related costs	(53 840 686)	(58 001 523)	4 160 837	-7%	
Remuneration of Councillors	(5 991 826)	(5 879 223)	(112 603)	2%	
Post-retirement health care expenditure	(4 219 016)	(2 101 227)	(2 117 789)	101%	The effect of implementation of IAS 19 Employee Benefits defined benefit valuations were budgeted based on the prior year forecast but actual discount rates were different.
Long-service award expenditure	(550 810)	(616 548)	65 738	-11%	The effect of implementation of IAS 19 Employee Benefits defined benefit valuations were budgeted based on the prior year forecast but actual discount rates were different.
General expenses	(17 034 905)	(20 602 468)	3 567 563	-17%	Mainly due to austerity measures implemented to reduce expenditure and reduced rental on equipment and insurance due to new tender awards.
Repairs & Maintenance	(1 468 498)	(1 547 763)	79 265	-5%	
Fire Fighting	(13 714 443)	(14 837 309)	1 122 866	-8%	
Project expenditure	(23 327 464)	(33 277 627)	9 950 163	-30%	Under spending on projects for the majority due to late appointments and re-advertisements on the tender process.
Depreciation and amortisation	(6 005 183)	(7 844 000)	1 838 817	-23%	Assets were procuring later during the year than what was anticipated which led to a reduced depreciation period.
Loss on disposal of Property, Plant and Equipment	(59 411)	(75 000)	15 589	-21%	Loss on disposal was slightly overbudgeted due to the fact that some of the write offs were offset against insurance claims which could not have been realistically anticipated at the time of the budget compilation.
Total Expenditure	(126 212 242)	(144 782 688)	18 570 446		
NET SURPLUS FOR THE YEAR	(15 031 751)	(34 942 789)	19 911 038		Also refer to note 44

WATERBERG DISTRICT MUNICIPALITY

UNAUDITED SCHEDULE

APPENDIX A (2)

ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2014

	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Under</u> <u>Construction</u>	<u>2014</u> <u>Total</u> <u>Additions</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Variance</u>	<u>2014</u> <u>Variance</u>	<u>Explanation of Significant Variances</u> <u>greater than 10% versus Budget</u>
	R	R	R	R	R	%	
Land and Buildings							
Land	-	-	-	-	-	100%	
Buildings & Facilities	386,425	-	386 425	454 459	(68 034)	-15%	Some components of CCTV camera roll-out was expensed rather than capitalised.
Other Assets							
Computer Equipment	296,586	-	296 586	891 336	(594 750)	-67%	IT equipment to assist local municipalities was expensed in our records as it relates to capital expenditure on behalf of other municipalities.
Emergency Equipment	837,399	-	837 399	1 256 342	(418 943)	-33%	Some projects were postponed to 14/15 due to budget shortfalls on existing project budgets.
Furniture and Fittings	214,116	-	214 116	560 000	(345 884)	-62%	Some funding has been rolled over to assist with planned movable asset procurements.
Office Equipment	88,948	-	88 948	90 000	(1 052)	-1%	Installation of new lift at WDM Head Office was postponed to 13/14 year due to budget constraints.
Plant and Equipment	1,115,572	-	1 115 572	1 257 625	(142 053)	-11%	Procurement at lower cost than projected.
Specialised vehicles	4,050,633	-	4 050 633	6 819 569	(2 768 936)	-41%	Delays in completion of projects due to project breach by service providers.
TOTAL	6 989 679	-	6 989 679	11 329 331	(4 339 652)		Also refer to note 44

WATERBERG DISTRICT MUNICIPALITY

UNAUDITED SCHEDULE

APPENDIX B

SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2014

EXTERNAL LOANS	Loan Number	Redeemable	Balance at 2013/06/30	Received during the period	Redeemed written off during the period	Balance at 2014/06/30	Carrying Value of Property, Plant & Equip	Other Costs in accordance with the MFMA
None								
TOTAL EXTERNAL LOANS			-	-	-	-	-	-

WATERBERG DISTRICT MUNICIPALITY

UNAUDITED SCHEDULE

APPENDIX C

SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Department	Cost / Revaluation						Accumulated Depreciation / Impairment					Carrying Value
	Opening Balance	Additions	Under Construction	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	R
Budget & Treasury Office	564,398	6,297	-	1,750	(34,754)	537,691	303,086	72,823	1,181	(33,454)	343,636	194,055
Municipal Manager's Office	256,869	19,968	-	-	-	276,837	106,514	30,400	-	-	136,914	139,923
Corporate Support & Shared Services	13,916,015	624,848	-	-	(84,404)	14,456,459	5,366,614	787,151	(2,600)	(61,567)	6,089,598	8,366,861
Planning & Economic Development	210,519	16,092	-	(4,378)	(1,208)	221,025	95,131	27,135	(2,220)	(903)	119,143	101,882
Infrastructure Development	221,158	13,175	-	-	(1,706)	232,627	126,086	26,942	-	(1,000)	152,028	80,599
Executive Mayor's Office	2,768,403	42,589	-	(1,750)	(21,199)	2,788,043	1,022,810	361,959	(1,182)	(14,615)	1,368,972	1,419,071
Social Development & Community Services	216,382	633,372	-	-	(1,508)	848,246	110,507	50,926	-	(1,019)	160,414	687,832
Fire Fighting	53,762,784	5,452,826	-	-	(40,578)	59,175,032	13,603,073	2,502,670	-	(33,369)	16,072,374	43,102,658
Environmental Health	454,558	110,112	-	4,378	(57,366)	511,682	247,419	57,852	4,821	(39,771)	270,321	241,361
Abattoir	8,273,285	70,400	-	-	(9,542)	8,334,143	691,726	283,184	-	(6,932)	967,978	7,366,165
Total	80,644,371	6,989,679	-	-	(252,265)	87,381,785	21,672,966	4,201,042	-	(192,630)	25,681,378	61,700,407

SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2013

Department	Cost / Revaluation						Accumulated Depreciation / Impairment					Carrying Value
	Opening Balance	Additions	Under Construction	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	R
Budget & Treasury Office	574,833	15,279	-	939	(26,654)	564,397	252,392	71,560	-	(20,866)	303,086	261,312
Municipal Manager's Office	307,191	29,909	-	(80,231)	-	256,869	80,647	25,867	-	-	106,514	150,355
Corporate Support & Shared Services	13,621,626	593,063	-	274,911	(573,586)	13,916,014	4,580,459	1,235,528	-	(449,373)	5,366,614	8,549,400
Planning & Economic Development	265,603	6,292	-	(61,377)	-	210,518	70,118	25,013	-	-	95,131	115,388
Infrastructure Development	214,898	-	-	6,260	-	221,158	100,236	25,850	-	-	126,086	95,072
Executive Mayor's Office	3,782,285	63,046	-	(83,615)	(993,313)	2,768,403	975,326	397,801	-	(350,317)	1,022,810	1,745,593
Social Development & Community Services	214,120	17,869	-	(12,040)	(3,568)	216,381	90,022	23,563	-	(3,078)	110,507	105,874
Fire Fighting	47,298,072	6,698,521	-	(92,505)	(123,305)	53,780,783	8,363,200	5,312,287	-	(72,209)	13,603,278	40,177,505
Environmental Health	408,405	18,251	-	51,146	(23,244)	454,558	210,300	55,503	-	(18,384)	247,419	207,139
Abattoir	7,412,200	896,320	-	(3,488)	(31,745)	8,273,287	487,061	236,400	-	(31,736)	691,726	7,581,561
Total	74,099,234	8,338,550	-	-	(1,775,415)	80,662,369	15,209,761	7,409,372	-	(945,963)	21,673,170	58,989,199

