



# Medium-Term Budget

2014/15 - 2016/17



**Cacadu**

DISTRICT MUNICIPALITY  
*Province of the Eastern Cape*

*progress through development*

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# **CHAPTER 1**



## **Mayor's Report**

**PART 1**

**ANNUAL BUDGET**

**EXECUTIVE MAYOR'S BUDGET SPEECH**

*(Will be included in the Final Draft to be submitted on 28 May 2014)*

# **CHAPTER 2**



# **Resolutions**



## **Budget Related Policies**

### **IT IS RECOMMENDED**

That the Banking and Investment Policy be amended as follows:

#### **3.4 Unresolved Reconciling Items**

Unidentified bank deposits must be adequately followed up. After a period of 6 (six) months, where no claims are made or the origin of the payment is still unknown / unidentified, the amount will be journalised as current year revenue.

Cheques older than 6 months (stale) must be re-issued subsequent to follow up. Should the new cheque to the same supplier become stale, the amount will be reversed against the expenditure account.

and that the revised and updated Budget Related Policies detailed below, circulated under separate cover be approved:

- Budget policy;
- Banking and Investment Policy;
- Supply Chain Management Policy;
- Virement Policy;
- Credit Control and Debt Collection Policy;
- Revenue By-laws;
- Tariff Policy;
- Sundry Financial Policies; and
- Policy on Unauthorised, Irregular, Fruitless and Wasteful Expenditure and the Enforcement of Proper Financial Management

## **Cacadu Development Agency**

### **IT IS RECOMMENDED**

That the annual capital budget of R145 000 for the year 2014/2015 and the estimates for the two projected outer years 2015/2016 and 2016/2017 for the Cacadu Development Agency are approved.

That the annual Operating Revenue of R5.85 million and the Operating Expenditure of R5.7 million for the Cacadu Development Agency for the financial year 2014/2015, and the indicatives for the projected medium term period 2015/2016 and 2016/2017 be approved.

The total capital and operating budget by source / type as reflected on Table D2



## **CHAPTER 2**

### **RESOLUTIONS**

#### **Capital Budget**

##### **IT IS RECOMMENDED**

That the annual capital budget of R15.47 million for the year 2014/2015 and the estimates for the two projected outer years 2015/2016 and 2016/2017 for the Cacadu District Municipality are approved as set out in the following schedules:

- Capital budget by vote (**Annexure “E”**)

#### **Operating Budget**

##### **IT IS RECOMMENDED**

That the annual Operating Revenue of R140.6 million and the Operating Expenditure of R140.6 million for the Cacadu District Municipality for the financial year 2014/2015, and the indicatives for the projected medium term period 2014/2015 and 2015/2016 be approved as set out in the following attachments:

The total operating budget by vote for the departments as reflected on Table A3

That the supporting information contained in the 2014/2015 – 2016/2017 Medium Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be considered in conjunction with this report.

#### **Tariffs**

##### **IT IS RECOMMENDED**

That the tariffs and charges as tabled in the Council agenda in **Annexure “F”** be approved for the 2014/2015 financial year.

That the supporting information contained in the 2014/2015 – 2016/2017 Medium Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be considered in conjunction with this report.

# **CHAPTER 3**



## **Executive Summary**

## **CHAPTER 3**

### **EXECUTIVE SUMMARY**

The Cacadu District Municipality's projected overall spending envelope for the 2014/2015 Medium Term Budget (MTB) amounts to R140.6 million. Approximately R15.5 million will be invested in the relocation, capital infrastructure, vehicles, furniture and equipment.

The 2014/2015 MTB has been prepared within the context of a fragile global economy, taking into account the implications of the weakening rand and rising inflation rates.

Within the fragile global economic environment and the local low-growth scenario, it is expected that the Cacadu District Municipality's revenue base will be adversely affected. The Cacadu District Municipality has also seen a slow increase in its revenue base with the introduction of the Levy Replacement Grant. The demarcation process whereby the District Management Areas (DMA) was incorporated in the local municipal areas has adversely impacted on the CDM's revenue base. The DORA then reflected a decrease in Equitable Share revenue but is steadily increasing. The Levy Replacement Grant increased marginally from R55.8 million in the 2013/2014 to R57.5 million in the 2014/2015 financial year which creates a challenge for CDM to perform its legal mandate together with ensuring financial sustainability in the short and medium term.

The municipality's efforts to improve the quality of life of the communities, was adversely affected by MIG funds no longer being allocated to CDM. The impact of these revenue reductions have forced the municipality to use greater amounts of its accumulated surplus impacting negatively on its financial sustainability in the medium term. It therefore means that more should be done with less, without compromising on essential programmes or services.

In the MFMA Circular No 54, the National Treasury provides some guidelines, taking into account the ongoing constraints on the revenue side, municipalities are made aware that tough decisions will have to be made on the expenditure side and that priority ought to be given to:

- Ensuring that drinking water meets the required quality standards at all times;
- Protecting the poor from the worst impacts of the slow recovery in the labour market;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

National Treasury advises municipalities to pay special attention to Circular 58 with Circular 66 as follow up, which classifies the following as unnecessary expenditure that needs to be eliminated:

- Excessive sponsorship of music festivals, sporting events, including ticket purchases for Cllrs and officials
- Excessive catering for meetings and other events
- Arranging workshops and events at expensive private venues
- Excessive printing costs
- Luxurious office accommodation and furnishings
- Foreign travel
- Cllr and staff perks such as mayoral cars, notebooks, travel allowances, etc
- Excessive staff in the office of the mayor, i.e. spokespersons and political advisors
- Donations not made in terms of indigent policy
- Costs associated with long-standing staff suspensions
- The use of consultants to perform routine management tasks and
- Payment of excessive fees to consultants

National Treasury then issued Circular 70 to remind municipalities of the implication of all previous Circulars issued.

Accordingly, the Cacadu District Municipality's 2014/2015 MTB was guided by the following principles:

- Producing a credible balanced budget;
- Maintaining fiscal stability and financial sustainability;
- Maintaining the commitment to deliver quality services;
- Collectively managing the costs down;
- Identifying alternative funding;
- Reviewing all Cacadu District Municipality's services and programmes for operational efficiencies to improve service levels and delivery;
- Ongoing costs should be funded with ongoing revenues by aligning recurring expenditures with recurring revenues, on a level that can be reasonably sustained and reduce reliance on one-time funding;
- Further managing down general expenditure and contracted services. The choice of a service provider should be based on which service provider can provide the service most effectively at the lowest cost; and
- Maintaining all assets at a level adequate to protect the capital investment and minimise future maintenance and replacement cost.

In addressing the budget pressures, the Cacadu District Municipality will continue to implement cost reduction, mainly by scrutinizing discretionary items, not limited to the following:

- Scaling down the cost of consulting services;
- Paying bills on time so that no late charges are incurred;
- Limiting printing, e.g. budget book, IDP, financial statements and other publications;
- Managing overtime;
- Managing breakaways;
- Managing IT costs (no unnecessary purchases of new laptops, computers, printers, etc);
- Delaying conferences and seminars;

- Re-negotiating some of the contracts where necessary;
- Limiting purchasing of furniture; and
- Limiting office renovations.

The financial position of the Cacadu District Municipality is still strong. The Cacadu District Municipality achieved unqualified audit reports for seven continuous years reflecting the drive towards financial management excellence in the Cacadu District Municipality. In the 2012/2013 financial year the Cacadu District Municipality achieved a spending of R120 million of the total capital and operating budget. The overall forecasted financial performance results for the 2013/2014 year however, reflects an expected total operating expenditure (including project expenditure) amounting to R140 million and a calculated operating deficit of R31.7 million.

The Cacadu District Municipality's IDP is the primary point of reference for the MTB. In turn, the IDP is influenced by the support needs in the District. The aim is to align the financial resources to the Cacadu District Municipality's strategy and priorities, as well as continuously looking for efficiencies in all activities and programmes.

The 2014/2015 MTB continues to address the following key IDP interventions:

- Promotion of Economic Development;
- Infrastructure Investments and Infrastructure Maintenance and Planning in the district;
- Capacity Building and Support to local municipalities;
- Provision of Community Services including environmental health services and disaster management services; and
- Institutional Development.

Economists agree that the Eskom Tariff increase and the increase in the cost of fuel are substantial factors and one that will have a negative impact on both inflation and economic growth. There is no doubt that the cost of goods and services will increase and it has therefore been decided to increase tariffs and charges.

In times like these where we are aware that the economic downturn has adversely impacted on households, especially the poorest of the poor households, we need to agree that creating jobs and increasing employment is South Africa's most critical objective.

The Cacadu District Municipality will therefore focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Extended Public Works Programme.
- Implementing intern programmes to provide young people with on-the-job training.

The challenge for all municipalities in South Africa is to support these government initiatives and to do more within the existing resource envelope.

# **CHAPTER 4**



## **Annual Budget Tables**



## **CHAPTER 4**

### **ANNUAL BUDGET TABLES**

The Cacadu District Municipality's projected overall spending envelope for the 2014/2015 MTB amounts to R140.6 million. Approximately R15.5 million will be invested in the relocation, infrastructure, vehicles, furniture and equipment items.

#### **Operating Budget**

The Cacadu District Municipality presents an Operating Revenue Budget of R140.6 million for the 2014/2015 financial year. This estimate represents a decrease of 30% for revenue over the 2013/2014 financial year. The decrease is predominantly due to the reduction in Conditional Grants allocated for projects and the phased in approach of the development facilitation role of the municipality emphasized through the Strategic Plan. The decrease in Conditional Grants allocated for projects adversely affects the amount of Interest revenue that can be generated.

The table below sets out the medium-term revenue and expenditure budget for the 2014/2015 – 2016/17 periods.

<b>Details</b>	<b>Forecast Budget 2013/2014 Rm</b>	<b>Budget 2014/2015 Rm</b>	<b>Estimate 2015/2016 Rm</b>	<b>Estimate 2016/2017 Rm</b>
Revenue	108.6	140.6	127.6	132.7
Expenditure	140.3	140.6	127.6	132.7
Surplus (Deficit)	(31.7)	-	-	-

The operating expenditure includes a substantial amount in respect of projects and support programmes summarized below and more fully detailed in **Annexure "A"**.

The Cacadu District Municipality is projecting a balanced budget for 2014/15, 2015/2016 and 2016/2017. Should any surpluses be realized, these will be applied towards the capital infrastructure investment. The municipality's projects and programmes are summarised below.

<b>Projects and Programmes</b>	<b>R'm</b>
Economic Development	13.5
Office of the Mayor	0.3
Infrastructure Services and Planning	30.5
Municipal Manager's office	5.4
Finance and Corporate Services	2.5
<b>Total</b>	<b>52.2</b>

## Financing of Projects & Programmes

<b>Funding Sources</b>	<b>R'm</b>
GRANTS: PROVINCIAL	0.4
GRANTS: NATIONAL	4.3
ACCUMULATED SURPLUS	46.9
SUNDRY CREDITORS	0.6
<b>TOTAL</b>	<b>52.2</b>

### Revenue

The increase of 29.6% in revenue is mainly as a result of the forecasted under-spending on projects funded from Accumulated Surplus in the 2013/14 financial year. Should the spending be in line with the Adjusted Budgeted revenue, it would have resulted in a decrease of 23.5%. The depletion of conditional grants is also a contributing factor.

### Tariffs

For the 2014/2015 year the tariffs will increase by 6%

### Expenditure

The actual approved budget for 2013/14 financial year including project expenditure amounted to R183 million. The new forecast for the period is R140 million which represents a decrease of 23.5%. This is mainly due to under-spending on project expenditure.

The 2014/2015 budget has been prepared on the basis of budget constraints. However, it is acknowledged that Cacadu District Municipality still needs to fund programmes and continue to invest in its infrastructure projects and support programmes to ensure that service delivery is maintained and remain responsive to the community's needs.

Cacadu District Municipality's budgeted balance sheet shows a continuation of a strong financial position. However, the greater utilization of Accumulated Surplus to finance operating expenditure will adversely affect the financial sustainability in the medium term.

### Cash Position

The cash position is expected to decline in the current financial year primarily because Cacadu District Municipality has less conditional grant income at its disposal, a decline in revenue and projects being funded from Accumulated Surplus. This will result in a decline in the Accumulated Surplus and interest earnings.

## Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of Cacadu District Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which are;
    - Internally generated funds from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years.

DC10 Cacadu - Table A1 Consolidated Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	367	-	-	-	-	-	-	-	-
Service charges	256	-	-	-	-	-	-	-	-
Investment revenue	22 987	17 159	15 399	10 400	10 400	10 400	11 500	9 400	7 800
Transfers recognised - operational	179 888	91 682	89 706	89 143	96 815	96 415	91 084	100 783	102 917
Other own revenue	7 796	10 543	5 524	51 364	76 288	1 801	38 015	17 425	21 960
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 294</b>	<b>119 384</b>	<b>110 629</b>	<b>150 907</b>	<b>183 503</b>	<b>108 615</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
Employee costs	31 509	32 962	36 441	43 515	48 525	42 850	47 279	49 711	52 297
Remuneration of councillors	4 565	5 264	5 665	5 683	6 326	5 080	6 894	7 335	7 804
Depreciation & asset impairment	4 500	1 622	975	2 033	2 033	1 484	1 505	1 505	1 505
Finance charges	11	1	-	-	-	-	-	-	-
Materials and bulk purchases	6	-	-	-	-	-	-	-	-
Transfers and grants	111 765	26 219	19 182	39 553	41 916	23 863	29 200	23 900	24 800
Other expenditure	62 121	86 588	55 528	60 123	84 702	67 045	55 721	45 157	46 271
<b>Total Expenditure</b>	<b>214 477</b>	<b>152 655</b>	<b>117 791</b>	<b>150 907</b>	<b>183 503</b>	<b>140 321</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Surplus/(Deficit)</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>7 103</b>	<b>1 864</b>	<b>-</b>	<b>13 030</b>	<b>13 990</b>	<b>13 990</b>	<b>5 474</b>	<b>10 000</b>	<b>5 000</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 030</b>	<b>13 990</b>	<b>13 990</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>
<b>Financial position</b>									
Total current assets	308 776	270 722	253 856	-	-	-	-	-	-
Total non current assets	68 445	68 520	-	-	-	-	-	-	-
Total current liabilities	62 253	46 149	20 405	-	-	-	-	-	-
Total non current liabilities	22	-	-	-	-	-	-	-	-
Community wealth/Equity	78 307	77 771	79 463	-	-	-	-	-	-
<b>Cash flows</b>									
Net cash from (used) operating	(3 183)	(33 271)	(7 161)	-	-	(31 706)	-	-	-
Net cash from (used) investing	(14 569)	-	(21 318)	(13 030)	(13 990)	(13 990)	15 474	10 000	5 000
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>348 953</b>	<b>315 682</b>	<b>287 203</b>	<b>104 583</b>	<b>103 623</b>	<b>90 850</b>	<b>106 324</b>	<b>116 324</b>	<b>121 324</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	305 968	268 613	253 856	-	-	-	-	-	-
Application of cash and investments	63 812	45 507	20 405	-	-	-	-	-	-
<b>Balance - surplus (shortfall)</b>	<b>242 156</b>	<b>223 106</b>	<b>233 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Asset management</b>									
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	4 500	1 622	975	2 033	2 033	1 484	1 505	1 505	1 505
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	2 455	574	388	991	995	831	1 232	1 232	1 232
<b>Free services</b>									
Cost of Free Basic Services provided	-	-	72	-	-	-	-	-	-
Revenue cost of free services provided	-	-	2 612	-	-	-	-	-	-
<b>Households below minimum service level</b>									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
<b>REVENUE ITEMS:</b>									
<u>Property rates</u>									
Total Property Rates									
less Revenue Foregone									
<b>Net Property Rates</b>	-	-	-	-	-	-	-	-	-
<u>Service charges - electricity revenue</u>									
Total Service charges - electricity revenue									
less Revenue Foregone									
<b>Net Service charges - electricity revenue</b>	-	-	-	-	-	-	-	-	-
<u>Service charges - water revenue</u>									
Total Service charges - water revenue	152								
less Revenue Foregone									
<b>Net Service charges - water revenue</b>	152	-	-	-	-	-	-	-	-
<u>Service charges - sanitation revenue</u>									
Total Service charges - sanitation revenue	104								
less Revenue Foregone									
<b>Net Service charges - sanitation revenue</b>	104	-	-	-	-	-	-	-	-
<u>Service charges - refuse revenue</u>									
Total refuse removal revenue									
Total landfill revenue									
less Revenue Foregone									
<b>Net Service charges - refuse revenue</b>	-	-	-	-	-	-	-	-	-
<u>Other Revenue by source</u>									
Other income	6 652	9 014	4 223	50 187	75 112	801	36 785	16 120	20 580
<b>Total 'Other' Revenue</b>	<b>6 652</b>	<b>9 014</b>	<b>4 223</b>	<b>50 187</b>	<b>75 112</b>	<b>801</b>	<b>36 785</b>	<b>16 120</b>	<b>20 580</b>
<b>EXPENDITURE ITEMS:</b>									
<u>Employee related costs</u>									
Basic Salaries and Wages	26 104	23 948	23 405	31 595	32 184	28 904	38 773	40 660	42 666
Pension and UIF Contributions	1 069	1 798	1 889	2 116	2 318	2 052	1 845	1 963	2 089
Medical Aid Contributions	327	3 380	7 722	5 121	9 156	8 839	1 218	1 296	1 379
Overtime		311	204						
Performance Bonus	418	475	531	809	826	578	1 542	1 641	1 746
Motor Vehicle Allowance	1 283	1 634	1 848	1 960	2 016	1 514	1 544	1 643	1 748
Cellphone Allowance	1 045	154	158	163	163	135	169	180	192
Housing Allowances	68	112	102	415	415	82	393	419	445
Other benefits and allowances	974	854	563	1 335	1 448	748	1 795	1 910	2 032
Payments in lieu of leave	79	239							
Long service awards	143	56							
Post-retirement benefit obligations									
<i>sub-total</i>	<b>31 509</b>	<b>32 962</b>	<b>36 441</b>	<b>43 515</b>	<b>48 525</b>	<b>42 850</b>	<b>47 279</b>	<b>49 711</b>	<b>52 297</b>
Less: Employees costs capitalised to PPE									
<b>Total Employee related costs</b>	<b>31 509</b>	<b>32 962</b>	<b>36 441</b>	<b>43 515</b>	<b>48 525</b>	<b>42 850</b>	<b>47 279</b>	<b>49 711</b>	<b>52 297</b>
<u>Contributions recognised - capital</u>									
List contributions by contract									
<b>Total Contributions recognised - capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Depreciation &amp; asset impairment</u>									
Depreciation of Property, Plant & Equipment	4 500	1 622	975	2 033	2 033	1 484	1 505	1 505	1 505
Lease amortisation									
Capital asset impairment									
Depreciation resulting from revaluation of PPE									
<b>Total Depreciation &amp; asset impairment</b>	<b>4 500</b>	<b>1 622</b>	<b>975</b>	<b>2 033</b>	<b>2 033</b>	<b>1 484</b>	<b>1 505</b>	<b>1 505</b>	<b>1 505</b>
<u>Bulk purchases</u>									
Electricity Bulk Purchases	6								
Water Bulk Purchases									
<b>Total bulk purchases</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Transfers and grants</u>									
Cash transfers and grants	111 765	26 219	19 182	39 553	41 916	23 863	29 200	23 900	24 800
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>111 765</b>	<b>26 219</b>	<b>19 182</b>	<b>39 553</b>	<b>41 916</b>	<b>23 863</b>	<b>29 200</b>	<b>23 900</b>	<b>24 800</b>



DC-10 Cadadu - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

R thousand	Vote 1 - Executive and council	Vote 2 - Finance and Corporate Services	Vote 3 - Planning and Infrastructure development	Vote 4 - Health	Vote 5 - Community Services	Vote 6 - Housing	Vote 7 - Public Safety	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Roads	Vote 11 - Water	Vote 12 - Electricity	Vote 13 - Other	Total
<b>Revenue By Source</b>														
Property rates														
Property rates - penalties & collection charges														
Service charges - electricity revenue		1 200												1 200
Service charges - water revenue		11 500												11 500
Service charges - sanitation revenue														
Service charges - refuse revenue														
Service charges - other														
Rental of facilities and equipment														
Interest earned - external investments														
Interest earned - outstanding debtors														
Dividends received														
Fines														
Licences and permits														
Agency services		30												30
Other revenue	6 104	81 234	1 236							2 110	400			91 084
Transfers recognised - operational	410	220	3 464	10 645	3 200	590	13 256			5 000				36 785
Gains on disposal of PPE														
<b>Total Revenue (excluding capital transfers and contri</b>	<b>6 514</b>	<b>94 184</b>	<b>4 700</b>	<b>10 645</b>	<b>3 200</b>	<b>590</b>	<b>13 256</b>			<b>7 110</b>	<b>400</b>			<b>140 599</b>
<b>Expenditure By Type</b>														
Employee related costs	8 613	22 605	6 677	1 785		376	5 766				781		677	47 280
Remuneration of councillors	6 894													6 894
Debt impairment														
Depreciation & asset impairment	230	869	108	16			280			1	1		2	1 505
Finance charges														
Bulk purchases														
Other materials														
Contracted services	20	3 500	500				200						20	4 240
Transfers and grants	934	20	1 236							2 110	400			4 700
Other expenditure	7 924	11 604	15 415	10 010	3 200	629	14 701	300		5 030	2 836		4 334	75 981
Loss on disposal of PPE														
<b>Total Expenditure</b>	<b>24 615</b>	<b>38 598</b>	<b>23 936</b>	<b>11 810</b>	<b>3 200</b>	<b>1 005</b>	<b>20 946</b>	<b>300</b>		<b>7 141</b>	<b>4 017</b>		<b>5 032</b>	<b>140 599</b>
<b>Surplus/(Deficit)</b>	<b>(18 101)</b>	<b>55 586</b>	<b>(19 236)</b>	<b>(1 165)</b>		<b>(415)</b>	<b>(7 690)</b>	<b>(300)</b>		<b>(31)</b>	<b>(3 617)</b>		<b>(5 032)</b>	
Transfers recognised - capital														
Contributions recognised - capital														
Contributed assets														
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(18 101)</b>	<b>55 586</b>	<b>(19 236)</b>	<b>(1 165)</b>		<b>(415)</b>	<b>(7 690)</b>	<b>(300)</b>		<b>(31)</b>	<b>(3 617)</b>		<b>(5 032)</b>	



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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile a complete set of government reports.

DC10 Cacadu - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	111 687	98 158	92 478	104 209	112 466	94 939	100 698	104 518	105 066
Executive and council	6 804	23 579	-	13 161	16 683	6 168	6 514	6 378	6 654
Budget and treasury office	91 750	67 250	85 236	83 121	83 705	81 396	91 504	95 385	95 582
Corporate services	13 132	7 329	7 243	7 928	12 078	7 375	2 680	2 755	2 830
<i>Community and public safety</i>	29 715	6 284	5 311	12 944	16 389	557	27 691	15 890	20 350
Community and social services	1 808	3 826	5 181	800	3 266	557	3 200	-	-
Sport and recreation	-	1 036	-	-	-	-	-	-	-
Public safety	4 086	1 000	-	11 144	11 796	-	13 256	10 266	10 276
Housing	1 151	439	130	600	600	-	590	-	-
Health	22 670	(16)	-	400	728	-	10 645	5 624	10 074
<i>Economic and environmental services</i>	49 619	8 888	5 158	19 634	33 205	9 280	11 810	7 200	7 261
Planning and development	7 453	3 997	1 419	14 451	20 768	2 443	4 700	5 000	5 000
Road transport	42 166	4 891	3 739	4 901	12 155	6 837	7 110	2 200	2 261
Environmental protection	-	-	-	282	-	-	-	-	-
<i>Trading services</i>	20 273	6 053	7 682	9 024	15 174	3 840	400	-	-
Electricity	205	1 125	1 968	125	134	134	-	-	-
Water	19 949	4 443	5 556	8 649	14 496	3 705	400	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	119	486	158	250	544	-	-	-	-
<i>Other</i>	-	-	-	5 095	6 269	-	-	-	-
<b>Total Revenue - Standard</b>	<b>211 294</b>	<b>119 384</b>	<b>110 629</b>	<b>150 907</b>	<b>183 503</b>	<b>108 615</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	72 009	83 476	61 706	72 866	81 066	62 039	63 213	64 407	67 185
Executive and council	40 777	32 050	27 115	38 058	40 976	29 346	26 544	27 849	29 335
Budget and treasury office	5 948	41 792	22 398	17 722	22 884	20 538	20 279	20 326	20 890
Corporate services	25 285	9 635	12 193	17 086	17 206	12 155	16 390	16 232	16 960
<i>Community and public safety</i>	51 091	30 213	27 484	38 541	42 048	30 919	37 261	33 482	34 699
Community and social services	1 908	3 865	5 422	800	3 266	2 709	3 200	2 300	2 400
Sport and recreation	993	1 036	365	300	300	300	300	300	300
Public safety	13 889	14 477	10 946	24 693	25 400	17 127	20 946	18 356	18 791
Housing	1 151	-	345	994	1 000	332	1 005	440	466
Health	33 150	10 835	10 405	11 754	12 082	10 451	11 810	12 086	12 742
<i>Economic and environmental services</i>	62 881	23 522	17 813	23 466	37 036	29 300	31 076	25 321	26 292
Planning and development	17 794	16 525	14 074	17 942	24 259	17 286	23 936	23 090	23 998
Road transport	45 087	6 997	3 739	5 524	12 778	12 014	7 141	2 232	2 294
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	24 548	10 435	7 682	9 765	15 909	13 281	4 017	869	924
Electricity	274	1 125	1 968	125	134	134	-	-	-
Water	24 266	8 823	5 556	9 390	15 231	12 603	4 017	869	924
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	9	487	158	250	544	544	-	-	-
<i>Other</i>	3 947	5 008	3 105	6 269	7 443	4 783	5 032	3 529	3 578
<b>Total Expenditure - Standard</b>	<b>214 477</b>	<b>152 654</b>	<b>117 791</b>	<b>150 907</b>	<b>183 503</b>	<b>140 321</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Surplus/(Deficit) for the year</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>

DC10 Cacadu - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>	1									
<i>Municipal governance and administration</i>		111 687	98 158	92 478	104 209	112 466	94 939	100 698	104 518	105 066
Executive and council		6 804	23 579	-	13 161	16 683	6 168	6 514	6 378	6 654
<i>Mayor and Council</i>		2 631	22 249	20 414	4 816	6 203	4 644	5 580	5 411	5 654
<i>Municipal Manager</i>		4 174	1 329	997	8 345	10 480	1 524	934	967	1 000
Budget and treasury office		91 750	67 250	85 236	83 121	83 705	81 396	91 504	95 385	95 582
Corporate services		13 132	7 329	7 243	7 928	12 078	7 375	2 680	2 755	2 830
<i>Human Resources</i>		201	215	440	308	308	-	230	230	230
<i>Information Technology</i>		5	-	-	100	100	-	-	-	-
<i>Property Services</i>		6 090	1 210	999	1 150	1 150	1 000	1 200	1 275	1 350
<i>Other Admin</i>		6 836	5 904	5 804	6 370	10 520	6 375	1 250	1 250	1 250
<i>Community and public safety</i>		29 715	6 284	5 311	12 944	16 389	557	27 691	15 890	20 350
Community and social services		1 808	3 826	5 181	800	3 266	557	3 200	-	-
<i>Libraries and Archives</i>		1 808	3 826	5 181	800	3 266	557	3 200	-	-
<i>Museums &amp; Art Galleries etc</i>		-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries &amp; Crematoriums</i>		0	-	-	-	-	-	-	-	-
<i>Child Care</i>		-	-	-	-	-	-	-	-	-
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-
<i>Other Community</i>		-	-	-	-	-	-	-	-	-
<i>Other Social</i>		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 036	-	-	-	-	-	-	-
Public safety		4 086	1 000	-	11 144	11 796	-	13 256	10 266	10 276
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Fire</i>		374	-	-	11 144	11 796	-	-	-	-
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		3 712	1 000	-	-	-	-	13 256	10 266	10 276
Housing		1 151	439	130	600	600	-	590	-	-
Health		22 670	(16)	-	400	728	-	10 645	5 624	10 074
<i>Clinics</i>		22 670	(16)	-	400	728	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	10 645	5 624	10 074
<i>Economic and environmental services</i>		49 619	8 888	5 158	19 634	33 205	9 280	11 810	7 200	7 261
Planning and development		7 453	3 997	1 419	14 451	20 768	2 443	4 700	5 000	5 000
<i>Economic Development/Planning</i>		2 508	2 859	-	4 851	7 529	1 443	-	5 000	5 000
<i>Town Planning/Building enforcement</i>		4 946	1 138	1 419	9 600	13 239	1 000	4 700	-	-
<i>Licensing &amp; Regulation</i>		-	-	-	-	-	-	-	-	-
Road transport		42 166	4 891	3 739	4 901	12 155	6 837	7 110	2 200	2 261
<i>Roads</i>		42 166	4 891	3 739	4 901	12 155	6 837	7 110	2 200	2 261
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	282	282	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	282	282	-	-	-	-
<i>Trading services</i>		20 273	6 053	7 682	9 024	15 174	3 840	400	-	-
Electricity		205	1 125	1 968	125	134	134	-	-	-
<i>Electricity Distribution</i>		-	1 125	1 968	125	134	134	-	-	-
<i>Electricity Generation</i>		205	-	-	-	-	-	-	-	-
Water		19 949	4 443	5 556	8 649	14 496	3 705	400	-	-
<i>Water Distribution</i>		19 949	4 443	5 556	8 649	14 496	3 705	400	-	-
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
Waste management		119	486	158	250	544	-	-	-	-
<i>Solid Waste</i>		119	486	158	250	544	-	-	-	-
<i>Other</i>		-	-	-	5 095	6 269	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	5 095	6 269	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	211 294	119 384	110 629	150 907	183 503	108 615	140 599	127 608	132 677

<b>Expenditure - Standard</b>										
<b>Municipal governance and administration</b>	72 009	83 476	61 706	72 866	81 066	62 039	63 213	64 407	67 185	
Executive and council	40 777	32 050	27 115	38 058	40 976	29 346	26 544	27 849	29 335	
<i>Mayor and Council</i>	19 583	15 484	14 444	17 411	18 154	12 648	16 651	17 496	18 495	
<i>Municipal Manager</i>	21 193	16 565	12 671	20 648	22 822	16 698	9 893	10 354	10 840	
Budget and treasury office	5 948	41 792	22 398	17 722	22 884	20 538	20 279	20 326	20 890	
Corporate services	25 285	9 635	12 193	17 086	17 206	12 155	16 390	16 232	16 960	
<i>Human Resources</i>	3 413	1 929	1 925	2 458	2 458	1 730	2 507	2 343	2 433	
<i>Information Technology</i>	2 167	2 133	2 533	3 150	3 150	901	3 036	3 204	3 376	
<i>Property Services</i>	384	797	1 033	1 593	1 593	1 850	1 441	1 471	1 500	
<i>Other Admin</i>	19 320	4 775	6 702	9 885	10 005	7 674	9 406	9 213	9 651	
<b>Community and public safety</b>	51 091	30 213	27 484	38 541	42 048	30 919	37 261	33 482	34 699	
Community and social services	1 908	3 865	5 422	800	3 266	2 709	3 200	2 300	2 400	
<i>Libraries and Archives</i>	1 808	3 803	5 422	800	3 266	2 709	3 200	2 300	2 400	
<i>Museums &amp; Art Galleries etc</i>	-	-	-	-	-	-	-	-	-	
<i>Community halls and Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Cemeteries &amp; Crematoriums</i>	100	62	-	-	-	-	-	-	-	
<i>Child Care</i>	-	-	-	-	-	-	-	-	-	
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-	
<i>Other Community</i>	-	-	0	-	-	-	-	-	-	
<i>Other Social</i>	-	-	-	-	-	-	-	-	-	
Sport and recreation	993	1 036	365	300	300	300	300	300	300	
Public safety	13 889	14 477	10 946	24 693	25 400	17 127	20 946	18 356	18 791	
<i>Police</i>	-	-	-	-	-	-	-	-	-	
<i>Fire</i>	6 277	9 875	5 641	17 104	17 755	12 833	-	-	-	
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-	
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-	
<i>Other</i>	7 612	4 602	5 304	7 589	7 646	4 294	20 946	18 356	18 791	
Housing	1 151	-	345	994	1 000	332	1 005	440	466	
Health	33 150	10 835	10 405	11 754	12 082	10 451	11 810	12 086	12 742	
<i>Clinics</i>	33 150	1 361	872	100	428	428	-	-	-	
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-	
<i>Other</i>	-	9 473	9 533	11 654	11 654	10 023	11 810	12 086	12 742	
<b>Economic and environmental services</b>	62 881	23 522	17 813	23 466	37 036	29 300	31 076	25 321	26 292	
Planning and development	17 794	16 525	14 074	17 942	24 259	17 286	23 936	23 090	23 988	
<i>Economic Development/Planning</i>	5 646	4 581	4 394	5 497	8 176	7 746	12 349	16 462	17 058	
<i>Town Planning/Building enforcement</i>	12 148	11 943	9 680	12 444	16 083	9 540	11 587	6 627	6 940	
<i>Licensing &amp; Regulation</i>	-	-	-	-	-	-	-	-	-	
Road transport	45 087	6 997	3 739	5 524	12 778	12 014	7 141	2 232	2 294	
<i>Roads</i>	45 087	6 997	3 739	5 524	12 778	12 014	7 141	2 232	2 294	
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-	
<i>Parking Garages</i>	-	-	-	-	-	-	-	-	-	
<i>Vehicle Licensing and Testing</i>	-	-	-	-	-	-	-	-	-	
<i>Other</i>	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-	
<i>Biodiversity &amp; Landscape</i>	-	-	-	-	-	-	-	-	-	
<i>Other</i>	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>	24 548	10 435	7 682	9 765	15 909	13 281	4 017	869	924	
Electricity	274	1 125	1 968	125	134	134	-	-	-	
<i>Electricity Distribution</i>	-	1 125	1 968	125	134	134	-	-	-	
<i>Electricity Generation</i>	274	-	-	-	-	-	-	-	-	
Water	24 266	8 823	5 556	9 390	15 231	12 603	4 017	869	924	
<i>Water Distribution</i>	24 266	8 823	5 556	9 390	15 231	12 603	4 017	869	924	
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-	
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-	
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-	
Waste management	9	487	158	250	544	544	-	-	-	
<i>Solid Waste</i>	9	487	158	250	544	544	-	-	-	
<b>Other</b>	3 947	5 008	3 105	6 269	7 443	4 783	5 032	3 529	3 578	
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-	
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	
<i>Tourism</i>	3 947	5 008	3 105	6 269	7 443	4 783	5 032	3 529	3 578	
<i>Forestry</i>	-	-	-	-	-	-	-	-	-	
<i>Markets</i>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Standard</b>	3	214 477	152 654	117 791	150 907	183 503	140 321	140 599	127 608	132 677
<b>Surplus/(Deficit) for the year</b>		(3 183)	(33 271)	(7 161)	-	-	(31 706)	-	-	-

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

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of Cacadu District Municipality.

DC10 Cacadu - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Revenue by Vote</b>									
Vote 1 - Executive and council	5 982	8 344	8 883	13 161	16 683	6 168	6 514	6 378	6 654
Vote 2 - Finance and Corporate Services	107 972	73 821	87 149	91 049	95 783	88 771	94 184	98 140	98 412
Vote 3 - Planning and Infrastructure development	7 453	3 997	1 960	14 451	20 768	2 443	4 700	5 000	5 000
Vote 4 - Health	22 670	-	-	682	1 010	-	10 645	5 624	10 074
Vote 5 - Community Services	1 908	13 613	5 181	800	3 266	557	3 200	-	-
Vote 6 - Housing	1 151	104	-	600	600	-	590	-	-
Vote 7 - Public Safety	3 003	1 000	-	11 144	11 796	-	13 256	10 266	10 276
Vote 8 - Sport and Recreation	-	2 072	731	-	-	-	-	-	-
Vote 9 - Waste Management	119	974	316	250	544	-	-	-	-
Vote 10 - Roads	41 166	4 891	1 081	4 901	12 155	6 837	7 110	2 200	2 261
Vote 11 - Water	15 649	4 443	3 381	8 649	14 496	3 705	400	-	-
Vote 12 - Electricity	274	1 117	1 948	125	134	134	-	-	-
Vote 13 - Other	3 947	5 008	-	5 095	6 269	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>211 294</b>	<b>119 384</b>	<b>110 629</b>	<b>150 907</b>	<b>183 503</b>	<b>108 615</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - Executive and council	45 154	29 274	29 146	37 558	40 476	28 905	35 222	36 916	39 044
Vote 2 - Finance and Corporate Services	31 206	52 953	33 894	34 023	39 306	32 215	36 087	35 939	37 194
Vote 3 - Planning and Infrastructure development	17 788	17 406	14 909	19 226	25 543	18 205	15 840	14 642	14 946
Vote 4 - Health	33 150	10 835	10 405	11 754	12 082	10 451	11 810	12 086	12 742
Vote 5 - Community Services	1 908	3 803	5 422	800	3 266	2 709	3 200	2 300	2 400
Vote 6 - Housing	1 151	439	345	994	1 000	332	1 005	440	466
Vote 7 - Public Safety	13 889	14 477	10 946	24 693	25 400	17 127	20 946	18 356	18 791
Vote 8 - Sport and Recreation	993	1 036	296	300	300	300	300	300	300
Vote 9 - Waste Management	9	487	158	250	544	544	-	-	-
Vote 10 - Roads	45 087	6 997	3 739	5 524	12 778	12 014	7 141	2 232	2 294
Vote 11 - Water	19 922	8 823	4 601	9 390	15 231	12 603	4 017	869	924
Vote 12 - Electricity	274	1 117	824	125	134	134	-	-	-
Vote 13 - Other	3 947	5 008	3 105	6 269	7 443	4 783	5 032	3 529	3 578
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>214 477</b>	<b>152 654</b>	<b>117 791</b>	<b>150 907</b>	<b>183 503</b>	<b>140 321</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Surplus/(Deficit) for the year</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>

DC10 Cacadu - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue by Vote</b>										
<b>Vote 1 - Executive and council</b>	1	5 982	8 344	8 883	13 161	16 683	6 168	6 514	6 378	6 654
1.1 - Council's expenses		1 808	7 015	3 212	4 816	6 203	4 644	5 580	5 411	5 654
1.2 - Office of the speaker		-	-	-	-	-	-	-	-	-
1.3 - Office of the municipal manager		-	-	-	-	-	-	-	-	-
1.4 - Capacity building		3 094	1 243	867	1 165	1 308	1 398	934	967	1 000
1.5 - Performance management		1 077	86	83	300	209	-	-	-	-
1.6 - Mayoral committee		-	-	-	-	-	-	-	-	-
1.7 - Management - Finance and Corporate Services		-	-	-	-	-	-	-	-	-
1.8 - Management - Economic Development		-	-	-	-	-	-	-	-	-
1.9 - Management - Planning and Infr Development		1	-	-	5 930	7 887	-	-	-	-
1.10 - Other		1	-	4 720	950	1 076	126	-	-	-
<b>Vote 2 - Finance and Corporate Services</b>		107 972	73 821	87 149	91 049	95 783	88 771	94 184	98 140	98 412
2.1 - Financial Accounting Division		549	577	-	1 725	2 309	-	-	-	-
2.2 - Revenue Collection		96 531	67 357	83 120	81 396	81 396	81 396	86 338	90 219	90 416
2.3 - Payroll Administration		33	21	32	27	27	30	30	30	30
2.4 - Information Technology		5	-	-	100	100	-	-	-	-
2.5 - Pensioners Expenditure - Roadworks		3 214	3 756	-	-	-	-	-	-	-
2.6 - Security and Cleaning		-	-	-	-	-	-	-	-	-
2.7 - Finance Management and Support		905	666	1 236	1 225	1 225	1 225	1 230	1 230	1 230
2.8 - Public Relations		1	22	-	-	-	-	-	-	-
2.9 - People Management		168	194	408	282	282	200	200	200	200
2.10 - Other		6 566	1 228	2 354	6 295	10 445	6 150	6 386	6 461	6 536
<b>Vote 3 - Planning and Infrastructure development</b>		7 453	3 997	1 960	14 451	20 768	2 443	4 700	5 000	5 000
3.1 - GIS Specialist		-	-	-	-	-	-	-	-	-
3.2 - HOD - Planning Unit		-	-	-	-	-	-	-	-	-
3.3 - Project Management		3 406	1 138	1 007	8 500	11 192	1 000	4 700	-	-
3.4 - Local Economic Development		2 508	2 859	541	4 851	7 529	1 443	-	5 000	5 000
3.5 - Planning Unit		1 540	-	412	1 100	2 047	-	-	-	-
3.6 - Trade and Investment		-	-	-	-	-	-	-	-	-
3.7 - Planning and Infra - Admin Support		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Health</b>		22 670	-	-	682	1 010	-	10 645	5 624	10 074
4.1 - Primary Health Care		22 190	-	-	-	-	-	-	-	-
4.2 - Environmental Health		168	-	-	282	282	-	10 645	5 624	10 074
4.3 - Environmental Health Management		-	-	-	-	-	-	-	-	-
4.4 - Clinics		312	-	-	400	728	-	-	-	-
<b>Vote 5 - Community Services</b>		1 908	13 613	5 181	800	3 266	557	3 200	-	-
5.1 - Cemeteries - Other		100	-	-	-	-	-	-	-	-
5.2 - Libraries		1 808	13 613	5 181	800	3 266	557	3 200	-	-
<b>Vote 6 - Housing</b>		1 151	104	-	600	600	-	590	-	-
6.1 - Housing Coordinator		1 143	104	-	600	600	-	590	-	-
6.2 - Housing Rietbron		8	-	-	-	-	-	-	-	-
<b>Vote 7 - Public Safety</b>		3 003	1 000	-	11 144	11 796	-	13 256	10 266	10 276
7.1 - Disaster Management		2 629	1 000	-	-	-	-	-	-	-
7.2 - Fire Services		374	-	-	11 144	11 796	-	13 256	10 266	10 276
<b>Vote 8 - Sport and Recreation</b>		-	2 072	731	-	-	-	-	-	-
8.1 - Sport grounds		-	2 072	731	-	-	-	-	-	-
8.2 - 2010 World Cup		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Waste Management</b>		119	974	316	250	544	-	-	-	-
9.1 - Sanitation and Refuse - Rietbron		119	974	316	250	544	-	-	-	-
9.2 - Solid Waste		-	-	-	-	-	-	-	-	-
9.3 - Waste Water		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Roads</b>		41 166	4 891	1 081	4 901	12 155	6 837	7 110	2 200	2 261
10.1 - Roads and Transport		41 166	4 891	1 081	4 901	12 155	6 837	7 110	2 200	2 261
10.2 - Roads - Rietbron roads streets and public places		-	-	-	-	-	-	-	-	-
10.3 - Roads - Rietbron		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Water</b>		15 649	4 443	3 381	8 649	14 496	3 705	400	-	-
11.1 - Water Services Authority		15 477	4 443	3 381	8 649	14 496	3 705	400	-	-
11.2 - Water - Rietbron		172	-	-	-	-	-	-	-	-
<b>Vote 12 - Electricity</b>		274	1 117	1 948	125	134	134	-	-	-
12.1 - Electricity - Other		205	1 117	1 948	125	134	134	-	-	-
12.2 - Electricity - Rietbron		43	-	-	-	-	-	-	-	-
12.3 - Streetlights - Rietbron		26	-	-	-	-	-	-	-	-
<b>Vote 13 - Other</b>		3 947	5 008	-	5 095	6 269	-	-	-	-
13.1 - Tourism, Promotion and Development		3 947	5 008	-	5 095	6 269	-	-	-	-
<b>Total Revenue by Vote</b>	2	211 294	119 384	110 629	150 907	183 503	108 615	140 599	127 608	132 677



DC10 Cacadu - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Executive and council</b>		45 154	29 274	29 146	37 558	40 476	28 905	35 222	36 916	39 044
1.1 - Council's expenses		18 465	4 589	3 776	6 002	6 651	3 780	4 493	4 643	4 908
1.2 - Office of the speaker		1 521	1 558	1 764	1 666	1 666	1 310	1 886	1 968	2 055
1.3 - Office of the municipal manager		2 157	2 428	1 893	2 120	2 120	1 582	2 177	2 301	2 433
1.4 - Capacity building		3 855	1 976	1 620	2 002	2 145	709	1 861	1 949	2 040
1.5 - Performance management		1 887	631	800	971	880	680	792	837	883
1.6 - Mayoral committee		3 967	4 498	5 053	5 564	5 658	4 677	6 021	6 383	6 765
1.7 - Management - Finance and Corporate Services		1 297	1 433	1 412	1 714	1 714	1 360	1 929	2 037	2 152
1.8 - Management - Economic Development		5 021	5 166	4 858	8 295	10 252	7 987	6 761	7 056	7 600
1.9 - Management - Planning and Infr Development		1 765	1 399	1 432	2 009	2 049	1 561	1 918	2 011	2 109
1.10 - Other		5 219	5 596	6 539	7 216	7 342	5 260	7 386	7 733	8 100
<b>Vote 2 - Finance and Corporate Services</b>		31 206	52 953	33 894	34 023	39 306	32 215	36 087	35 939	37 194
2.1 - Financial Accounting Division		3 446	11 040	13 601	7 030	7 612	6 783	6 101	5 846	6 097
2.2 - Revenue Collection		720	23 491	736	881	881	660	870	925	982
2.3 - Payroll Administration		732	762	786	883	1 058	874	757	806	857
2.4 - Information Technology		2 167	2 133	2 533	3 150	3 150	901	3 036	3 204	3 376
2.5 - Pensioners Expenditure - Roadworks		3 214	3 867	3 248	3 631	3 631	3 631	3 633	3 633	3 633
2.6 - Security and Cleaning		1 046	1 103	1 140	1 381	1 381	1 168	1 554	1 483	1 514
2.7 - Finance Management and Support		915	716	1 393	2 031	2 031	1 316	1 910	2 029	2 157
2.8 - Public Relations		2 517	1 807	1 500	2 903	2 903	2 373	2 675	2 241	2 319
2.9 - People Management		2 045	1 921	1 919	2 458	2 458	1 723	2 501	2 337	2 427
2.10 - Other		14 403	6 114	7 039	9 676	14 201	12 787	13 051	13 435	13 833
<b>Vote 3 - Planning and Infrastructure development</b>		17 788	17 406	14 909	19 226	25 543	18 205	15 840	14 642	14 946
3.1 - GIS Specialist		626	348	363	462	462	331	436	463	492
3.2 - HOD - Planning Unit		526	90	111	97	97	27	55	57	59
3.3 - Project Management		4 801	10 126	6 855	9 942	12 634	6 892	7 226	2 582	2 679
3.4 - Local Economic Development		5 646	4 581	4 394	5 597	8 276	7 788	5 588	9 407	9 458
3.5 - Planning Unit		5 523	1 583	2 490	2 343	3 290	2 690	1 952	1 515	1 602
3.6 - Trade and Investment		-	-	-	-	-	-	-	-	-
3.7 - Planning and Infra - Admin Support		666	678	697	785	785	478	582	618	656
<b>Vote 4 - Health</b>		33 150	10 835	10 405	11 754	12 082	10 451	11 810	12 086	12 742
4.1 - Primary Health Care		22 190	-	-	-	-	-	-	-	-
4.2 - Environmental Health		8 388	8 932	8 959	10 982	10 982	9 926	11 112	11 347	11 958
4.3 - Environmental Health Management		512	542	574	673	673	97	698	740	784
4.4 - Clinics		2 060	1 361	872	100	428	428	-	-	-
<b>Vote 5 - Community Services</b>		1 908	3 803	5 422	800	3 266	2 709	3 200	2 300	2 400
5.1 - Cemeteries - Other		100	-	-	-	-	-	-	-	-
5.2 - Libraries		1 808	3 803	5 422	800	3 266	2 709	3 200	2 300	2 400
<b>Vote 6 - Housing</b>		1 151	439	345	994	1 000	332	1 005	440	466
6.1 - Housing Coordinator		1 145	439	345	994	1 000	332	1 005	440	466
6.2 - Housing Rietbron		6	-	-	-	-	-	-	-	-
<b>Vote 7 - Public Safety</b>		13 889	14 477	10 946	24 693	25 400	17 127	20 946	18 356	18 791
7.1 - Disaster Management		7 612	4 602	5 304	7 589	7 646	4 294	6 982	7 338	7 713
7.2 - Fire Services		6 277	9 875	5 641	17 104	17 755	12 833	13 964	11 019	11 078
<b>Vote 8 - Sport and Recreation</b>		993	1 036	296	300	300	300	300	300	300
8.1 - Sport grounds		993	1 036	296	300	300	300	300	300	300
8.2 - 2010 World Cup		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Waste Management</b>		9	487	158	250	544	544	-	-	-
9.1 - Sanitation and Refuse - Rietbron		9	-	-	-	-	-	-	-	-
9.2 - Solid Waste		-	487	158	250	544	544	-	-	-
9.3 - Waste Water		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Roads</b>		45 087	6 997	3 739	5 524	12 778	12 014	7 141	2 232	2 294
10.1 - Roads and Transport		44 211	6 970	3 739	5 524	12 778	12 014	7 141	2 232	2 294
10.2 - Roads - Rietbron roads streets and public places		877	27	-	-	-	-	-	-	-
10.3 - Roads - Rietbron		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Water</b>		19 922	8 823	4 601	9 390	15 231	12 603	4 017	869	924
11.1 - Water Services Authority		19 823	8 823	4 601	9 390	15 231	12 603	4 017	869	924
11.2 - Water - Rietbron		99	-	-	-	-	-	-	-	-
<b>Vote 12 - Electricity</b>		274	1 117	824	125	134	134	-	-	-
12.1 - Electricity - Other		205	1 117	824	125	134	134	-	-	-
12.2 - Electricity - Rietbron		43	-	-	-	-	-	-	-	-
12.3 - Streetlights - Rietbron		26	-	-	-	-	-	-	-	-
<b>Vote 13 - Other</b>		3 947	5 008	3 105	6 269	7 443	4 783	5 032	3 529	3 578
13.1 - Tourism, Promotion and Development		3 947	5 008	3 105	6 269	7 443	4 783	5 032	3 529	3 578
<b>Total Expenditure by Vote</b>	2	214 477	152 654	117 791	150 907	183 503	140 321	140 599	127 608	132 677
<b>Surplus/(Deficit) for the year</b>	2	(3 183)	(33 271)	(7 161)	-	-	(31 706)	-	-	-

**Table A4 - Budgeted Financial Performance (revenue and expenditure)**

1. Total revenue is R140.6 million in 2014/15 and drops to R127.6 million in 2015/16 and then it escalates to R132.7 million by 2016/17.
2. Transfers recognised – operating; includes the local government equitable share and other operating grants from national and provincial government.

DC10 Cacadu - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	367	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	152	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	104	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 111	1 107	1 077	1 150	1 150	1 000	1 200	1 275	1 350
Interest earned - external investments	22 987	17 159	15 399	10 400	10 400	10 400	11 500	9 400	7 800
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	33	21	32	27	27	-	30	30	30
Transfers recognised - operational	179 888	91 682	89 706	89 143	96 815	96 415	91 084	100 783	102 917
Other revenue	6 652	9 014	4 223	50 187	75 112	801	36 785	16 120	20 580
Gains on disposal of PPE	-	402	192	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 294</b>	<b>119 384</b>	<b>110 629</b>	<b>150 907</b>	<b>183 503</b>	<b>108 615</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Expenditure By Type</b>									
Employee related costs	31 509	32 962	36 441	43 515	48 525	42 850	47 279	49 711	52 297
Remuneration of councillors	4 565	5 264	5 665	5 683	6 326	5 080	6 894	7 335	7 804
Debt impairment	36	21 614	15	-	-	-	-	-	-
Depreciation & asset impairment	4 500	1 622	975	2 033	2 033	1 484	1 505	1 505	1 505
Finance charges	11	1	-	-	-	-	-	-	-
Bulk purchases	6	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 242	2 674	2 797	5 020	5 020	2 058	4 240	4 380	4 520
Transfers and grants	111 765	26 219	19 182	39 553	41 916	23 863	29 200	23 900	24 800
Other expenditure	58 843	62 299	52 717	55 103	79 682	64 987	51 481	40 777	41 751
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>214 477</b>	<b>152 655</b>	<b>117 791</b>	<b>150 907</b>	<b>183 503</b>	<b>140 321</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Surplus/(Deficit)</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. R10 million of the total R15.5 million has been allocated to the relocation of the Cacadu District Municipality office. Another R15 million is budgeted on the two outer years.

DC10 Cacadu - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - Executive and council	-	-	-	10 000	10 000	10 000	10 000	10 000	5 000
Vote 2 - Finance and Corporate Services	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and Infrastructure development	-	-	-	-	-	-	-	-	-
Vote 4 - Health	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-
Vote 6 - Housing	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-
Vote 10 - Roads	-	-	-	-	-	-	-	-	-
Vote 11 - Water	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	-	-	-	-	-	-	-	-	-
Vote 13 - Other	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	<b>10 000</b>	<b>10 000</b>	<b>10 000</b>	<b>10 000</b>	<b>10 000</b>	<b>5 000</b>
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - Executive and council	1 718	691	-	795	904	904	905	-	-
Vote 2 - Finance and Corporate Services	1 896	667	-	1 321	2 171	2 171	4 057	-	-
Vote 3 - Planning and Infrastructure development	1 609	418	-	43	43	43	124	-	-
Vote 4 - Health	920	-	-	760	760	760	255	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-
Vote 6 - Housing	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety	960	88	-	104	104	104	114	-	-
Vote 8 - Sport and Recreation	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-
Vote 10 - Roads	-	-	-	-	-	-	-	-	-
Vote 11 - Water	-	-	-	-	-	-	19	-	-
Vote 12 - Electricity	-	-	-	-	-	-	-	-	-
Vote 13 - Other	-	-	-	8	8	8	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>7 103</b>	<b>1 864</b>	<b>-</b>	<b>3 030</b>	<b>3 990</b>	<b>3 990</b>	<b>5 474</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>	<b>7 103</b>	<b>1 864</b>	<b>-</b>	<b>13 030</b>	<b>13 990</b>	<b>13 990</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>
<b>Capital Expenditure - Standard</b>									
<b>Governance and administration</b>									
Executive and council	1 718	691	-	10 795	10 904	10 904	905	10 000	5 000
Budget and treasury office	1 390	647	-	911	1 161	1 161	3 187	-	-
Corporate services	506	20	-	410	1 010	1 010	870	-	-
<b>Community and public safety</b>									
Community and social services	1 880	88	-	104	104	104	114	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	960	88	-	104	104	104	114	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	920	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>									
Planning and development	1 609	418	-	811	811	811	398	-	-
Road transport	1 609	418	-	811	811	811	398	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>									
Electricity	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>									
<b>Total Capital Expenditure - Standard</b>	<b>7 103</b>	<b>1 864</b>	<b>-</b>	<b>13 030</b>	<b>13 990</b>	<b>13 990</b>	<b>5 474</b>	<b>10 000</b>	<b>5 000</b>
<b>Funded by:</b>									
National Government	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
<b>Total Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 030</b>	<b>13 990</b>	<b>13 990</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>

DC10 Cacadu - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>	1									
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>	2									
<b>Vote 1 - Executive and council</b>		-	-	-	10 000	10 000	10 000	10 000	10 000	5 000
1.1 - Council's expenses								-	-	-
1.2 - Office of the speaker								-	-	-
1.3 - Office of the municipal manager					10 000	10 000	10 000	10 000	10 000	5 000
1.4 - Capacity building								-	-	-
1.5 - Performance management								-	-	-
1.6 - Mayoral committee								-	-	-
1.7 - Management - Finance and Corporate Services								-	-	-
1.8 - Management - Economic Development								-	-	-
1.9 - Management - Planning and Infr Development								-	-	-
1.10 - Other								-	-	-
<b>Vote 2 - Finance and Corporate Services</b>		-	-	-	-	-	-	-	-	-
2.1 - Financial Accounting Division								-	-	-
2.2 - Revenue Collection								-	-	-
2.3 - Payroll Administration								-	-	-
2.4 - Information Technology								-	-	-
2.5 - Pensioners Expenditure - Roadworks								-	-	-
2.6 - Security and Cleaning								-	-	-
2.7 - Finance Management and Support								-	-	-
2.8 - Public Relations								-	-	-
2.9 - People Management								-	-	-
2.10 - Other								-	-	-
<b>Vote 3 - Planning and Infrastructure development</b>		-	-	-	-	-	-	-	-	-
3.1 - GIS Specialist								-	-	-
3.2 - HOD - Planning Unit								-	-	-
3.3 - Project Management								-	-	-
3.4 - Local Economic Development								-	-	-
3.5 - Planning Unit								-	-	-
3.6 - Trade and Investment								-	-	-
3.7 - Planning and Infra - Admin Support								-	-	-
<b>Vote 4 - Health</b>		-	-	-	-	-	-	-	-	-
4.1 - Primary Health Care								-	-	-
4.2 - Environmental Health								-	-	-
4.3 - Environmental Health Management								-	-	-
4.4 - Clinics								-	-	-
<b>Vote 5 - Community Services</b>		-	-	-	-	-	-	-	-	-
5.1 - Cemeteries - Other								-	-	-
5.2 - Libraries								-	-	-
<b>Vote 6 - Housing</b>		-	-	-	-	-	-	-	-	-
6.1 - Housing Coordinator								-	-	-
6.2 - Housing Rietbron								-	-	-
<b>Vote 7 - Public Safety</b>		-	-	-	-	-	-	-	-	-
7.1 - Disaster Management								-	-	-
7.2 - Fire Services								-	-	-
<b>Vote 8 - Sport and Recreation</b>		-	-	-	-	-	-	-	-	-
8.1 - Sport grounds								-	-	-
8.2 - 2010 World Cup								-	-	-
<b>Vote 9 - Waste Management</b>		-	-	-	-	-	-	-	-	-
9.1 - Sanitation and Refuse - Rietbron								-	-	-
9.2 - Solid Waste								-	-	-
9.3 - Waste Water								-	-	-
<b>Vote 10 - Roads</b>		-	-	-	-	-	-	-	-	-
10.1 - Roads and Transport								-	-	-
10.2 - Roads - Rietbron roads streets and public places								-	-	-
10.3 - Roads - Rietbron								-	-	-
<b>Vote 11 - Water</b>		-	-	-	-	-	-	-	-	-
11.1 - Water Services Authority								-	-	-
11.2 - Water - Rietbron								-	-	-
<b>Vote 12 - Electricity</b>		-	-	-	-	-	-	-	-	-
12.1 - Electricity - Other								-	-	-
12.2 - Electricity - Rietbron								-	-	-
12.3 - Streetlights - Rietbron								-	-	-
<b>Vote 13 - Other</b>		-	-	-	-	-	-	-	-	-
13.1 - Tourism, Promotion and Development								-	-	-
<b>Capital multi-year expenditure sub-total</b>		-	-	-	10 000	10 000	10 000	10 000	10 000	5 000

## **Explanatory notes to Table A6 - Budgeted Financial Position**

- 1 Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3) which provides a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non current;
  - Changes in net assets; and
  - Reserves



DC10 Cacadu - Table A6 Consolidated Budgeted Financial Position

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash									
Call investment deposits	305 968	268 613	253 856	-	-	-	-	-	-
Consumer debtors	2 808	2 109	-	-	-	-	-	-	-
Other debtors									
Current portion of long-term receivables									
Inventory									
<b>Total current assets</b>	<b>308 776</b>	<b>270 722</b>	<b>253 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non current assets</b>									
Long-term receivables									
Investments									
Investment property									
Investment in Associate									
Property, plant and equipment	68 445	68 520	-	-	-	-	-	-	-
Agricultural									
Biological									
Intangible									
Other non-current assets									
<b>Total non current assets</b>	<b>68 445</b>	<b>68 520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>377 221</b>	<b>339 243</b>	<b>253 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft									
Borrowing	22	-	-	-	-	-	-	-	-
Consumer deposits									
Trade and other payables	62 231	46 149	20 405	-	-	-	-	-	-
Provisions									
<b>Total current liabilities</b>	<b>62 253</b>	<b>46 149</b>	<b>20 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non current liabilities</b>									
Borrowing	22	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>62 275</b>	<b>46 149</b>	<b>20 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS</b>	<b>314 945</b>	<b>293 094</b>	<b>233 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)									
Reserves	78 307	77 771	79 463	-	-	-	-	-	-
Minorities' interests									
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>78 307</b>	<b>77 771</b>	<b>79 463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

DC10 Cacadu - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Call Investment deposits</b>									
Call deposits < 90 days	4 588	6	6						
Other current investments > 90 days	301 380	268 607	253 850						
<b>Total Call Investment deposits</b>	<b>305 968</b>	<b>268 613</b>	<b>253 856</b>	-	-	-	-	-	-
<b>Consumer debtors</b>									
Consumer debtors	14 126	34 260							
Less: Provision for debt impairment	(11 319)	(32 151)							
<b>Total Consumer debtors</b>	<b>2 808</b>	<b>2 109</b>	-	-	-	-	-	-	-
<b>Debt Impairment provision</b>									
Balance at the beginning of the year	11 382	11 319							
Contributions to the provision	(63)	22 016							
Bad debts written off	-	(1 184)	(3)						
<b>Balance at end of year</b>	<b>11 319</b>	<b>32 151</b>	<b>(3)</b>	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>									
PPE at cost/valuation (excl. finance leases)	92 640	88 585							
Leases recognised as PPE	-								
Less: Accumulated depreciation	24 195	20 064							
<b>Total Property, plant and equipment (PPE)</b>	<b>68 445</b>	<b>68 520</b>	-	-	-	-	-	-	-
<b>LIABILITIES</b>									
<b>Current liabilities - Borrowing</b>									
Short term loans (other than bank overdraft)									
Current portion of long-term liabilities	22								
<b>Total Current liabilities - Borrowing</b>	<b>22</b>	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>									
Trade and other creditors	19 797	17 013							
Unspent conditional transfers	46 823	30 687	20 405						
VAT	(4 389)	(1 551)							
<b>Total Trade and other payables</b>	<b>62 231</b>	<b>46 149</b>	<b>20 405</b>	-	-	-	-	-	-
<b>Non current liabilities - Borrowing</b>									
Borrowing									
Finance leases (including PPP asset element)	22								
<b>Total Non current liabilities - Borrowing</b>	<b>22</b>	-	-	-	-	-	-	-	-
<b>Provisions - non-current</b>									
Retirement benefits									
List other major provision items									
Refuse landfill site rehabilitation									
Other									
<b>Total Provisions - non-current</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>									
<b>Accumulated Surplus/(Deficit)</b>									
Accumulated Surplus/(Deficit) - opening balance	211 127	210 635	174 712						
GRAP adjustments	(858)	-							
Restated balance	210 269	210 635	174 712	-	-	-	-	-	-
Surplus/(Deficit)	(3 183)	(33 271)	(7 161)	-	-	(31 706)	-	-	-
Appropriations to Reserves									
Transfers from Reserves									
Depreciation offsets									
Other adjustments									
<b>Accumulated Surplus/(Deficit)</b>	<b>207 085</b>	<b>177 364</b>	<b>167 550</b>	-	-	<b>(31 706)</b>	-	-	-
<b>Reserves</b>									
Housing Development Fund									
Capital replacement									
Self-insurance									
Other reserves									
Revaluation	78 307	77 771	79 463						
<b>Total Reserves</b>	<b>78 307</b>	<b>77 771</b>	<b>79 463</b>	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>285 392</b>	<b>255 135</b>	<b>247 014</b>	-	-	<b>(31 706)</b>	-	-	-

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									
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## **Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

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

DC10 Cacadu - Table A7 Consolidated Budgeted Cash Flows

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ralepayers and other	8 419	10 543	5 524	51 179	76 866	1 703	38 015	17 425	21 960
Government - operating	179 888	91 682	89 706	89 328	96 237	96 512	91 084	100 783	102 917
Government - capital	-	-	-	-	-	-	-	-	-
Interest	22 987	17 159	15 399	10 400	10 400	10 400	11 500	9 400	7 800
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(102 701)	(126 435)	(98 609)	(111 354)	(141 587)	(116 458)	(111 399)	(103 708)	(107 877)
Finance charges	(11)	(1)	-	-	-	-	-	-	-
Transfers and Grants	(111 765)	(26 219)	(19 182)	(39 553)	(41 916)	(23 863)	(29 200)	(23 900)	(24 800)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(3 183)</b>	<b>(33 271)</b>	<b>(7 161)</b>	<b>-</b>	<b>-</b>	<b>(31 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	(7 466)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(7 103)	-	(21 318)	(13 030)	(13 990)	(13 990)	15 474	10 000	5 000
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(14 569)</b>	<b>-</b>	<b>(21 318)</b>	<b>(13 030)</b>	<b>(13 990)</b>	<b>(13 990)</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(17 752)</b>	<b>(33 271)</b>	<b>(28 479)</b>	<b>(13 030)</b>	<b>(13 990)</b>	<b>(45 696)</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>
Cash/cash equivalents at the year begin:	366 705	348 953	315 682	117 613	117 613	136 546	90 850	106 324	116 324
Cash/cash equivalents at the year end:	348 953	315 682	287 203	104 583	103 623	90 850	106 324	116 324	121 324

**Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

DC10 Cacadu - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	348 953	315 682	287 203	104 583	103 623	90 850	106 324	116 324	121 324
Other current investments > 90 days	(42 985)	(47 069)	(33 347)	(104 583)	(103 623)	(90 850)	(106 324)	(116 324)	(121 324)
Non current assets - Investments	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>	<b>305 968</b>	<b>268 613</b>	<b>253 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	46 823	30 687	20 405	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	16 989	14 820	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>	<b>63 812</b>	<b>45 507</b>	<b>20 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall)</b>	<b>242 156</b>	<b>223 106</b>	<b>233 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **Explanatory notes to Table A10 - Basic Service Delivery Measurement**

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. Cacadu District Municipality served the DMA area, which subsequently was transferred to the local municipalities, as from 01 July 2011.

DC10 Cacadu - Table A10 Consolidated basic service delivery measurement

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Household service targets</b>									
<b>Water:</b>									
Piped water inside dwelling									
Piped water inside yard (but not in dwelling)									
Using public tap (at least min.service level)									
Other water supply (at least min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)									
Flush toilet (with septic tank)									
Chemical toilet									
Pit toilet (ventilated)									
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
<b>Energy:</b>									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>									
Removed at least once a week									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>									
Water (6 kilolitres per household per month)									
Sanitation (free minimum level service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed at least once a week)									
<b>Cost of Free Basic Services provided (R'000)</b>			17						
Water (6 kilolitres per household per month)									
Sanitation (free sanitation service)			55						
Electricity/other energy (50kwh per household per month)									
Refuse (removed once a week)									
<b>Total cost of FBS provided (minimum social package)</b>	-	-	72	-	-	-	-	-	-
<b>Highest level of free service provided</b>									
Property rates (R value threshold)			15						
Water (kilolitres per household per month)			6						
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)									
Electricity (kwh per household per month)			50						
Refuse (average litres per week)									
<b>Revenue cost of free services provided (R'000)</b>									
Property rates (R15 000 threshold rebate)			4						
Property rates (other exemptions, reductions and rebates)			2 536						
Water			17						
Sanitation									
Electricity/other energy			55						
Refuse									
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
<b>Total revenue cost of free services provided (total social package)</b>	-	-	2 612	-	-	-	-	-	-



# **PART 2**

# **SUPPORTING DOCUMENTATION**

# **CHAPTER 5**



## **Overview Of The Annual Budget Process**

## **CHAPTER 5**

### **Overview of the annual budget process**

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

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

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

### **Budget Process Overview**

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2013) a time schedule that sets out the process to prepare the new IDP and the budget.

The Mayor tabled in Council the required IDP and budget time schedule in August 2013. Key dates applicable to the process were:

- 17/03/2014 Mayoral Committee to approve draft budget
- 20/03/2014 Budget Steering Committee meeting
- 26/03/2014 Council to approve draft budget
- 01/04/2014 Public participation process
- 09/05/2014 Public participation ends
- 14/05/2014 Mayoral Committee to approve final budget
- 28/05/2014 Council to approve final budget
- 02/06/2014 Submit to Treasury

## **IDP and Service Delivery and Budget Implementation Plan**

The CDM IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the new 5-year IDP included the following key processes and deliverables:

- Registration of local municipality and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- Review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the new 5-year IDP which commenced with the 2012/2013 MTREF and is reviewed annually. The business planning process has been refined to align the IDP to the key national and provincial priorities and current economic circumstances.

With the compilation of the new 5-year IDP, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the performance against the previous 5-year Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

## **Financial Modelling and Key Planning Drivers**

As part of the compilation of the 2014/15 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2014/15 MTREF:

- Dependence on grant funding
- Dependence on interest income
- Consequences of the utilisation of the accumulated surplus
- Policy priorities and strategic objectives
- Economic climate and trends (i.e. inflation, Eskom increases, household debt)
- Performance trends
- The approved 2013/14 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Investment possibilities
- Improved and sustainable service delivery.

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54, 58, 66 and 70 has been taken into consideration in the planning and prioritisation process.

### **Community Consultation**

The draft 2014/15 MTREF as tabled before Council on 26 March 2014 for community consultation was published on the municipality's website, and hard copies were made available in the District, municipal notice boards and various libraries. The opportunity to give electronic feedback was also communicated on the CDM website.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2014/15 MTREF. Feedback and responses to the submissions received are available on request.

# **CHAPTER 6**



## **Overview Of Alignment Of The Annual Budget With The IDP**

## **CHAPTER 6**

### **Overview of alignment of annual budget with IDP**

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

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

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

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

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

The ten Strategic Priorities are conceptualized and summarized as follows

1. Speeding up growth and transforming the economy to create decent work and sustainable livelihoods
2. Massive program to build economic and social infrastructure
3. Comprehensive rural development strategy linked to land and agrarian reform and food security
4. Strengthen the skills and human resource base
5. Improve the health profile of all South Africans
6. Intensify the fight against crime and corruption
7. Build cohesive, caring and sustainable communities

8. Pursuing African advancement and enhanced international cooperation
9. Sustainable Resource Management and Use
10. Building a developmental state including improvement of public services and strengthening democratic institutions

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

### **IDP Strategic Objectives**

<b>2012/13 Financial Year</b>	<b>2012/13 MTREF</b>
1. Municipal transformation and organisation development	1. Municipal transformation and organisation development
2. Basic service delivery	2. Basic service delivery
3. Local Economic Development	3. Local Economic Development
4. Municipal Financial viability and Management	4. Municipal Financial viability and Management
5. Good Governance and Public Participation	5. Good Governance and Public Participation

In order to ensure integrated and focused service delivery between all spheres of government it was important for the CDM to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Infrastructure Investment
2. Capacity Building and Support
3. Economic Development
4. Community Services
5. Institutional Development



The 2014/15 MTREF has therefore been directly informed by the new IDP process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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

DC10 Cacadu - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CAPACITY BUILDING AND SUPPORT TO LMS			133 965	87 166	92 478	104 209	112 466	94 939	100 698	104 518	105 066
COMMUNITY SERVICES			6 453	16 685	5 311	13 227	16 671	557	27 691	15 890	20 350
ECONOMIC DEVELOPMENT			2 508	2 859	-	9 946	13 798	1 443	-	5 000	5 000
INFRASTRUCTURE INVESTMENTS			68 368	12 674	12 840	23 525	40 567	11 677	12 210	2 200	2 261
Allocations to other priorities											
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>211 294</b>	<b>119 384</b>	<b>110 629</b>	<b>150 907</b>	<b>183 503</b>	<b>108 615</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>

DC10 Cacadu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CAPACITY BUILDING AND SUPPORT TO LMS			86 081	82 227	61 706	72 866	81 066	62 039	63 213	64 407	67 185
COMMUNITY SERVICES			29 922	30 151	27 484	38 541	42 048	30 919	37 261	33 482	34 699
ECONOMIC DEVELOPMENT			14 614	9 590	7 499	11 766	15 619	12 529	17 381	19 991	20 636
INFRASTRUCTURE INVESTMENTS			83 860	30 688	21 101	27 734	44 769	34 835	22 745	9 728	10 158
Allocations to other priorities											
<b>Total Expenditure</b>			<b>214 477</b>	<b>152 655</b>	<b>117 791</b>	<b>150 907</b>	<b>183 503</b>	<b>140 321</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>

DC10 Cacadu - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Not linked to IDP strategic objectives due to the nature of the entity - no infrastructural assets		A	7 103	1 864	21 318	13 030	13 990	13 990	15 474	10 000	5 000
		B									
		C									
		D									
		E									
		F									
		G									
		H									
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
Allocations to other priorities											
<b>Total Capital Expenditure</b>			<b>7 103</b>	<b>1 864</b>	<b>21 318</b>	<b>13 030</b>	<b>13 990</b>	<b>13 990</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>



# **CHAPTER 7**



## **Measurable Performance Objectives & Indicators**

## **CHAPTER 7**

### **MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

The measurable performance indicators of the Cacadu District Municipality are detailed in the following:

- \* **Annexure “B”**: Mandatory Performance Measures
- \* **Annexure “C”**: Annual Performance Objectives by Vote – operational measures
- \* **Annexure “D”**: Revenue by Source

DC10 Cacadu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Borrowing Management</b>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	5.0	5.9	12.4	-	-	-	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	5.0	5.9	12.4	-	-	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	4.9	5.8	12.4	-	-	-	-	-	-
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		100.0%	104.0%	103.6%	99.6%	100.8%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	104.0%	103.6%	99.6%	100.8%	94.6%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.3%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))									
Creditors to Cash and Investments		5.7%	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
	Total Cost of Losses (Rand '000)									
Employee costs	Employee costs/(Total Revenue - capital revenue)	14.9%	27.6%	32.9%	28.8%	26.4%	39.5%	33.6%	39.0%	39.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	16.7%	32.0%	38.1%	32.6%	29.9%	44.1%	38.5%	44.7%	45.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.2%	0.5%	0.4%	0.7%	0.5%	0.8%	0.9%	1.0%	0.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.1%	1.4%	0.9%	1.3%	1.1%	1.4%	1.1%	1.2%	1.1%
<b>IDP regulation financial viability Indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1.8	1.8	2.0	5.9	5.9	5.9	5.3	3.4	3.8
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	161.9%	190.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	24.0	33.3	40.5	10.8	9.3	10.9	11.8	13.7	13.7



DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	348 953	315 682	287 203	104 583	103 623	90 850	106 324	116 324	121 324
Cash + investments at the yr end less applications - R'000	18(1)b	242 156	223 106	233 452	-	-	-	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	24.0	33.3	40.5	10.8	9.3	10.9	11.8	13.7	13.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(3 183)	(33 271)	(7 161)	-	-	(31 706)	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	100.0%	104.0%	103.6%	99.6%	100.8%	94.6%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	2.1%	1952.0%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%	(100.0%)	(100.0%)	(100.0%)
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(24.9%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	3.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

# **CHAPTER 8**



## **Overview Of Budget- Related Policies**

## **CHAPTER 8**

### **OVERVIEW OF BUDGET-RELATED POLICIES**

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The Cacadu District Municipality's budgeting process is guided and governed by relevant legislation regulations and budget related policies.

The following budget-related policies were reviewed as part of the budget planning process:

- Banking and Investment Policy;
- Budget Policy;
- Supply Chain Management Policy;
- Virement Policy;
- Credit Control and Debt Collection;
- Tariff Policy;
- Revenue By-Laws;
- Sundry Financial Policies; and
- Policy on Unauthorised, Irregular, Fruitless and Wasteful Expenditure and the Enforcement of Proper Financial Management

Due to a few minor changes to budget related policies for 2013/2014, the policies were revised and adopted in the previous year. These policies remain intact, other than the following:

#### **Banking and Investment Policy**

##### **3.4 Unresolved Reconciling Items**

Unidentified bank deposits must be adequately followed up. After a period of 6 (six) months, where no claims are made or the origin of the payment is still unknown / unidentified, the amount will be journalised as current year revenue.

Cheques older than 6 months (stale) must be re-issued subsequent to follow up. Should the new cheque to the same supplier become stale, the amount will be reversed against the expenditure account.

It is therefore necessary to recommend that the council adopt the revised Banking and Investment Policy.

# **CHAPTER 9**



## **Overview Of Budget Assumptions**

## **CHAPTER 9**

### **OVERVIEW OF BUDGET ASSUMPTIONS**

The 2014/15 – 2016/17 Medium Term Budget has been prepared in a more volatile global and local economic market. Internal and external factors have been considered in ensuring that realistic and accurate budget assumptions have been adopted in the preparation of a credible budget.

#### **Global Economic Trends**

The world economy has experienced subdued growth for another year in 2013, unable to meet even the modest projections many institutional forecasters made earlier, including the World Economic Situation and Prospects (WESP) 2013. According to the information available in November, world gross product (WGP) is estimated to have grown by 2.1% in 2013, lower than the baseline forecast of 2.4% published in WESP 2013.

Underperformance in the world economy was observed across almost all regions and major economic groups. Most developed economies continued struggling in an uphill battle against the lingering effects of the financial crisis, grappling in particular with the challenges of taking appropriate fiscal and monetary policy actions. A number of emerging economies, which had already experienced a notable slowdown in the past two years, encountered new headwinds during 2013 on both international and domestic fronts.

Some signs of improvements have shown up more recently: the euro area has finally come out of a protracted recession, with gross domestic product (GDP) for the region as a whole returning to growth; a few large emerging economies, including China, seem to have backstopped a further slowdown and are poised to strengthen. Premised on a set of assumptions, WGP is forecast to grow at a pace of 3.0 and 3.3 per cent for 2014 and 2015, respectively. Again, this baseline forecast is made in the context of a number of uncertainties and risks emanating from possible policy missteps and factors beyond the economic domain.

Among developed countries, the United States of America is estimated to grow at a meagre pace of 1.6% in 2013, significantly lower than the 2.8 per cent growth of the previous year. Fiscal tightening and a series of political gridlocks over budgetary issues during the year have weighed heavily on growth.

Many of the new European Union (EU) members in Eastern Europe remained in a sustained recession in the first half of 2013, but the situation improved in the second half of the year, with business sentiment and household confidence strengthening in response to the return to growth in Western Europe.

Japan is estimated to grow by 1.9 per cent in 2013, boosted by a set of expansionary policy packages, including fiscal stimulus and large-scale purchases of assets by the central bank. Fixed investment has been a key driver of growth, as a number of public construction projects have been financed by the supplemental budget. Government is also expected to introduce another package targeting structural reforms soon, but the effects are not certain.

Regarding other developed countries, GDP in Canada is estimated to grow at 1.6% in 2013, and is expected to grow by 2.4% and 2.8% for 2014 and 2015, respectively. Residential construction was a positive contributor to GDP growth in 2013, but the pace of construction is near a maximum. GDP in Australia is estimated to grow by 2.6% in 2013 and is forecast to grow by 2.8% in 2014. While export growth will remain solid, investment in the mining sector is expected to peak in 2014. Growth in government consumption and public investment will decelerate. GDP in New Zealand is estimated to grow by 2.6% in 2013 and is forecast to grow by 2.8% in 2014, driven by growth of exports to Asian markets.

### **Policy changes needed**

In developing countries and economies in transition, policymakers are facing a more challenging international economic environment, as well as more demanding domestic economic situations, that require tough tradeoffs amid a confluence of different policy needs.

Moreover, some of the challenges facing developing countries and economies in transition may go beyond the reach of standard macroeconomic policies, requiring institutional and structural reforms. A number of developing countries, such as Brazil, China and India, have indeed embarked on various reforms, including reforms in social security, income distribution, the financial sector, taxation, energy, transportation, education and health care.

Macroeconomic policy stances in the world economy have become more diverse across countries, and some critical transitions are expected to occur in 2014-2015. While policies in most developed countries, except Japan, will continue to feature a combination of tightening scale policy and accommodative monetary policy, the degree of scale tightening will be less restrictive and the extent of monetary easing will taper off. The central banks of major developed countries have the primary responsibility for providing adequate and stable global liquidity, as they are the issuers of the international reserve currencies. Managing a smooth tapering of the QE will be the key challenge for the monetary authorities in major developed countries, as the risks associated with this transition will pose a threat not only for developed economies, but also for the rest of the world.

### **Africa**

Among developing countries, growth prospects in Africa remain relatively robust. After an estimated growth of 4% in 2013, GDP is projected to accelerate to 4.7% in 2014. Growth prospects are expected to be supported by improvements in the global economic and regional business environment, relatively high commodity prices, easing infrastructural constraints, and increasing trade and investment ties with emerging economies. Other important factors for Africa's medium-term growth prospects include increasing domestic demand—especially from a growing class of new consumers associated with urbanization and rising incomes—and improvements in economic governance and management. A moderate growth recovery in 2014 in emerging and developing countries, led by China, and projected improvement in major developed economies should also stimulate growth in Africa, through increased trade, investment and capital.

## **Socio Economic Trends in the District – Background and Basic Demographic**

Stats SA today released Census 2011 results, showing that the country's population grew to 51.8 million people. The Census of 2001 put South Africa's population at 44.8 million people, and the 2011 Census returned a count of 51.8 million. The difference in the population numbers between 2001 and 2011 is seven million and represents a 15.5% population increase over the last decade.

Census 2011 puts the country's average age at 25, an indicator that South Africa, albeit getting slightly older compared to the two previous censuses, continues to have a youthful population. The average age according to the 1996 and 2001 census was 22 and 23 respectively. The country has a relatively youthful population, and just over a third of the population was under the age of 15.

The Census 2011 was the third national population and housing count in post-apartheid South Africa. The exercise saw 156 000 field staff employed last year to count more than 14.6 million households.

In line with global trends, South Africa's sex ratio was skewed in favour of women; there were two million more females in the country than men. The 2011 census recorded 27 million females. "This means that on average, South Africa had a sex ratio of 95 (95 males per 100 females).

Meanwhile, South Africa's average household income increased nominally by 113% in 2011 compared to the last census in 2001. The average household income for black Africans was R60 613 while whites were highest at R365 134.

In real terms, the consumer price index (CPI) indicates that income should have increased by 77,5% during this period to have stayed in line with inflation. Therefore income grew above inflation thus suggesting standards of living have improved.

### **District Economy**

Local municipalities are:

Makana (Grahamstown);  
Ndlambe (Port Alfred, Alexandria);  
Sunday's River Valley, (Kirkwood, Addo);  
Blue Crane Route (Pearston, Somerset East, Cookhouse);  
Camdeboo (Graaf-Reinet, Aberdeen);  
Ikwezi (Jansenville, Kliplaat); Baviaans (Willowmore, Steytlerville);  
Kou-Kamma (Kareedouw, Tsitsikamma);  
Kouga (Humansdorp, Jeffrey's Bay, St Francis Bay).

Cacadu covers the rural western areas of the province. At 58,242 square kilometres, it is the largest of the six districts. The district forms the rural hinterland beyond Port Elizabeth. The coastal belt is a temperate, winter-rainfall area, with rains of 500 to 700 mm per annum and above. The beautiful Tsitsikamma and Baviaans Parks lie in the extreme west of the district, close to the Western Cape. The interior is mostly dry Karoo and grasslands composed of

large commercial farms and vast expanses. The historic town of Graaf-Reinet is an important centre in the north of the district. Despite the arid interior, the Sundays and Fish Rivers support extensive irrigated farming and are fed by water from the Orange River under the Fish River Transfer Scheme. Grahamstown, in the east, is home to Rhodes University and the National Arts Festival.

This rural district has a population of about 390,000, with a low population density of seven people per square kilometre. The district has a substantial coloured population (36% of the population), with Africans in the majority (52%) and a higher proportion of whites (11%) than other districts.

Cacadu ranks as a third largest economy of the province, with 9% of provincial value added. Agriculture dominates the district's economy, contributing 28% of all value added and 41% of formal employment. Small-stock farming predominates in the dry Karoo interior. This is the centre of wool and mohair farming in the Eastern Cape, providing a high proportion of world mohair production. Karoo mutton is known for its high quality and is also exported. Cattle and dairy farming are strong in the areas around Grahamstown, Cookhouse, Alexandria and Humansdorp. The Langkloof valley is home to deciduous fruit production of apples and pears. Major citrus farming areas are irrigated from the Sundays and Fish Rivers. Deciduous and citrus fruit is exported through Port Elizabeth. Commercial forestry is present around Tsitsikamma and Grahamstown. A small fishing industry operates from St Francis, centred on rock lobster.

The biggest employer is agriculture (32.4%). Manufacturing, centred on agro-processing, is a relatively small sector, providing 10% of value added and 7% of employment. Food and dairy processing and furniture production are present in the larger towns of Grahamstown and Humansdorp. Small businesses and craft co-operatives in the small towns of the Karoo produce wool and mohair garments, mostly hand-knitted. Tourism is well established in Cacadu and the district has established its own network of tourism routes. Tourism attractions include the well-known Tsitsikamma, Baviaans and Addo National Parks and the coastal resorts of Jeffrey's Bay and Port Alfred. Farm tourism is beginning to develop in the Karoo, and Graaf-Reinet is visited for its history and architecture. Many of the place names in the far south of the district have Khoi and San roots. The Khoisan Cultural Village at Tsitsikamma is the first of many planned attractions to reflect this heritage. Government services play a significant role in the economy, providing 28% of value and 23% of formal employment.

## OPPORTUNITIES

- Livestock: Small-stock farming (sheep and goats) in the Karoo can be expanded through farm worker enterprises and to provide wool, mohair and meat for processing. Cattle farming can be developed through mixed farming with game. The commercial dairy industry has its base in the district and is a source for growth.
- Crops: Irrigation can be expanded in the Fish and Sundays River catchments by increasing water transferred from the Orange River, giving opportunities for further citrus production and high value horticultural production (vegetables, flowers, exotics). Sugar beet is being developed in the Fish River Valley between Cookhouse and Cradock.
- Forestry can be expanded to a limited extent in the Tsitsikamma and the areas around Grahamstown, but potential lies more in wood products and links to furniture.



- Fishing: A small fishing fleet operating from St Francis Bay and Port Alfred may have limited opportunities to expand with new quota allocations to the province. Potential lies more in aquaculture.
- Food processing is currently centred on the strong local dairy industry with room for further expansion. Canning and bottling of deciduous and citrus fruits and fruit juices is a major opportunity.
- Wool and mohair can provide the raw material for a growing apparel and garments industry, growing initially from the existing small weavers and craft co-operatives, but diversifying into high-value hand knitted fashion items.
- Furniture has high potential with existing forestry in Tsitsikamma and Grahamstown. High-value custom-made hand-crafted furniture will have higher potential and can develop local employment, with limited opportunities for hardwood furniture.
- Leather and leather goods are already a small local industry, with a base in Grahamstown. The potential lies in high-value fashion leather goods and clothing, automotive seat leather and in exotic hides and skins. As livestock revives, the industry can expand.
- Tourism has massive potential for growth. The Addo and Baviaans Parks and the Fish River reserve are expanding, and will increase the attraction of game reserves in the district. A strong base in beach, marina and sports tourism, including surfing, can be developed further. The district has many diverse attractions and has already established tourism to link up and promote tourism.
- Downstream opportunities in the Energy Industry – job creation, skills development, SMME development, etc.

The average growth rate of the Cacadu District is estimated at 1.1%, which is higher than the Provincial growth rate, estimated at 0.3% and slightly lower than the National growth rate of 1.2%. There has been a significant decrease in the growth rate of the District between 1996 (2.6%) to 2007 (1.1%).

There is a correlation between the concentration of people and population growth trends, with Makana, Kouga & Ndlambe experiencing the most significant increases between 1996 and 2007. Camdeboo and Sundays River Valley have also experienced increases over this period. Locally, internal migration trends are predominantly towards the more affluent centres of Makana, Kouga and Ndlambe, presumably by people in search of improved economic opportunities.

Migration trends increase the number of people seeking employment, demand for housing and other associated services in more secure economic areas. Living in larger cities permits individuals and families to take advantage of the opportunities of proximity, diversity, and marketplace competition. Rural migrants are attracted by the possibilities that larger cities can offer, but can find themselves in informal settlements and experience extreme poverty. Migration trends need to be studied and formulated as a planned phenomenon to prevent urban sprawl and the perpetuation of impoverishment. The Medium Term Spatial Framework (MTSF) stipulates that effective and efficient urban management and development should provide employment and economic growth opportunities. Statistical trends of migration within the Cacadu area should be used to influence the Spatial Development Frameworks of affected local municipalities to ensure that correct measures are in place to accommodate an anticipated influx.

## **The Cacadu District Municipality's Progress Development Indicators**

There has been progress on improving the standards of living in the district. The improvement in the Human Development Index between 1996 and 2007 has been significant.

The HDI in Cacadu has specific spatial and social characteristics. Those municipalities with an urban bias display a stronger Human Development Index (HDI) demonstrating that human development was higher in urban rather than rural areas. These LMs include:

- Camdeboo (0.58)
- Makana (0.58)
- Ndlambe (0.58)
- Kouga (0.64)

The reduction in poverty and improvement in living standards can be attributed to steady economic growth over the same period. The problem with unemployment especially in the rural areas is a challenge and is the main reason many people live in poverty. Although social grants have provided a safety net for some people, it is not enough to ensure people live above the poverty line.

According to STATS SA, South Africa's unemployment rate has declined from 23.1% in 2008 to 21.9% April 2009. The unemployment rate in Cacadu also declined between 2006 (32.1 %) and 2007 (31.4%). The Cacadu unemployment rate however remains substantially higher than the South African average. The rate of unemployment in Cacadu can be compared to other African Countries of Cameroon and Equatorial Guinea both of whom hold an unemployment rate of 30%. According to the GID, the unemployment rate has increased from 28.9% in 1996 to 31.4% in 2007.

Unemployment in Cacadu is coupled with slow job growth. Cacadu specific industries are limited with little expansion and or revitalization plans. This situation has resulted in the obvious increase in the number of job seekers. The increasing numbers of unemployed residents erodes the private income source of service provision and increases the demand for social services.

An economy with high unemployment is not utilising all of the labour resources available to it and is thus operating below its productive potential. Such an economy could have higher outputs if all of the available workforce were gainfully employed in industrious enterprises.

The MTSF calls specifically for efforts to be taken to identify and enhance existing economic opportunities in the interests of work creation and sustainable livelihoods.

The current situation in Cacadu requires:

- The mobilisation of existing industries to increase production or add value to existing products;
- The investigation and establishment of new or alternative production industries;
- Labour to become skilled in providing the services required by existing industries;

- A drive to establish and support gainful self-employment; and
- The establishment of a committed work ethic.

Long term unemployment has negative effects beyond impoverishment and social dependency of the jobless. These include:

- During a long period of unemployment, workers can lose their skills, causing a loss of human capital;
- Being unemployed can also reduce the life expectancy of workers by approximately 7 years; and
- High unemployment can encourage xenophobia as workers fear that foreigners could occupy available positions

### **Summary of Budget Assumptions**

The global and national economic outlook has improved and higher growth rates are expected over the medium term. This impact positively on collection rates of municipalities. The current harsh economic conditions are hard for both the businesses and households which have impacted negatively on the payment for municipal services.

The table hereafter gives a summary of the assumptions used to prepare the medium term budget.

Supporting Table: Social, Economic and Demographic Statistics and Assumptions

Description of Indicator	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
<b>Demographics</b>					
Population (Census 2011)	450 584				
<b>Economic</b>					
Inflation / inflation outlook (CPIX)	5,7	5,9	5,6	5,4	5,4
Interest rate – borrowing	N/A	N/A	N/A	N/A	N/A
Interest rate – investment	7	6	6	6.5	6.5
Remuneration increases	6	5	6.5	6.8	6.4
<b>Collection Rates</b>					
Property tax / services charges					
Rental of facilities & equipment					
Interest – external investments					
Interest – debtors					
Revenue from agency services					

# **CHAPTER 10**



## **Overview of Budget Funding**

## **CHAPTER 10**

### **OVERVIEW OF BUDGET FUNDING**

#### **Review of past performance**

#### **Operating expenditure**

The overall financial performance results for the 2013/2014 financial year forecasts an operating deficit of R31.7 million. Included in this forecasted deficit are amounts of Accumulated Surplus allocated to projects, based on budget principles and procedures. This is therefore a budgeted deficit and not a real deficit which can only be calculated after the financial year end.

A summarized extract of the statement of financial performance is as follows:

<b>Details</b>	<b>Forecasted Actuals 2013/2014</b>
Revenue	108.6
Expenditure	140.3
Operating Deficit	(31.7)

Expenditure exceeds Revenue by an amount of R31.7 million.

### **BUDGET STRATEGIES**

The Municipality's budget reflects the strategic outcomes embodied in the IDP and related strategic policies. Such a focus represents a shift away from detailed line-item budgeting that tend to focus on inputs. The budget that the Council will consider is at a high level vote, enabling the accounting officer to oversee the implementation and management of the budget in accordance with appropriate policies and internal controls through regular monthly, quarterly and half yearly reports (sections 71, 52 and 72) to Council on financial and outcome performance. The Service Delivery Budget Implementation Plan (SDBIP) linked to the IDP and Budget is also tabled today which will enable performance measurement as agreed in performance contracts of senior officials.

### **FINANCIAL CHALLENGES AND CONSTRAINTS**

Since its levy base was reduced by 94% in 2000 with the establishment of the Nelson Mandela Metropolitan Municipality, the CDM has become dependent on its interest earnings to fund its operating expenditure.

The CDM still faces two main financial challenges:

- either increasing its discretionary revenue base or reducing its operating expenditure in order to become less dependent on interest earnings and contributions from the accumulated surpluses to balance its budget; and
- Achieving long term financial sustainability.

In the dynamic local government environment there are significant challenges for municipalities to meet legislative requirements, particularly in the areas of governance and the MFMA. The CDM's efforts to comply with the MFMA Accounting Standards for municipalities and audit opinion are a good example. In order to meet these ever increasing obligations, new skills, systems, additional financial resources and personnel are required.

Over the last few years, staff numbers have steadily increased, partly as a result of these compliance requirements and partly because of additional functions to be performed. The increased payroll costs have been funded from interest earnings, equitable share and the Levy Replacement Grant.

Unfortunately, the Equitable Share of national revenue is inadequate, which has forced the CDM to become even more reliant on interest earnings and accumulated surplus to finance operating expenditure. The CDM's Equitable Share Grant increased by a 6.7%, whilst payroll costs increased by 6.5%. The municipality's effort to balance the budget, to achieve financial sustainability in the medium term remains a challenge.

While CDM expected the equitable share to increase in line with additional functions, this did not materialize.

The CDM believes that it cannot credibly promote its district or successfully lobby for funds from other sources unless it demonstrates that it:

- Can plan and manage strategically;
- Can prioritize and spend funds efficiently on development programmes; and
- Promote the development facilitation role.

In respect of the first, it believes that its new approach to strategic planning through its spatial development framework is a step in the right direction.

In order to achieve the second, the CDM needs to do two things:

- Complete projects in a timely manner and on budget; and
- Identify ways of increasing its productivity and reducing its operating expenditure to a level which can be funded within its sustainable discretionary funding envelope.

The medium-term budget for the next three years was prepared within the context of government's macro-economic framework as well as NT guidelines.

## 2.2 Main Sources of Revenue

The Municipality's main sources of sustainable own discretionary revenue over the medium term will be Equitable Share, which includes the Levy Replacement Grant and will amount to R80 million for the 2014/2015 financial year. The allocations for the outer years are R86.2 million and R88.2 million respectively, which represents an increase of 7.8% and 2.3% respectively. The review of the local government fiscal framework by NT has had a significant impact on the CDM's revenue budget with the phasing out of RSC levies; the municipality is now exclusively dependent on grant funding to finance its operations.

The estimated income from our main sources of discretionary revenue for the 2014/2015 financial year amounts to R91.5 million, this excludes other Income.

These are:

Income Source	Forecast 2013/2014	Budget 2014/2015	Increase/ Decrease
	R	R	%
Interest on Investments	10.4	11.5	10.6
Equitable Share	19.2	22.5	17.2
Levy Replacement Grant	55.8	57.5	3.0
Total	85.4	91.5	7.1

## Financial Sustainability

Financial sustainability can be defined as government's ability to manage its finances so it can meet its spending commitments, both now and in the future. It ensures future generations of taxpayers do not face an unmanageable tax burden for government services provided to the current generation.

Indicators which could provide evidence of unsustainable or sustainable financial practices can be classified into:

- Income generating efforts;
- Efficiently delivered services that are appropriate to needs;
- Short term and long term financial obligations; and
- Ability to maintain, renew and upgrade assets.

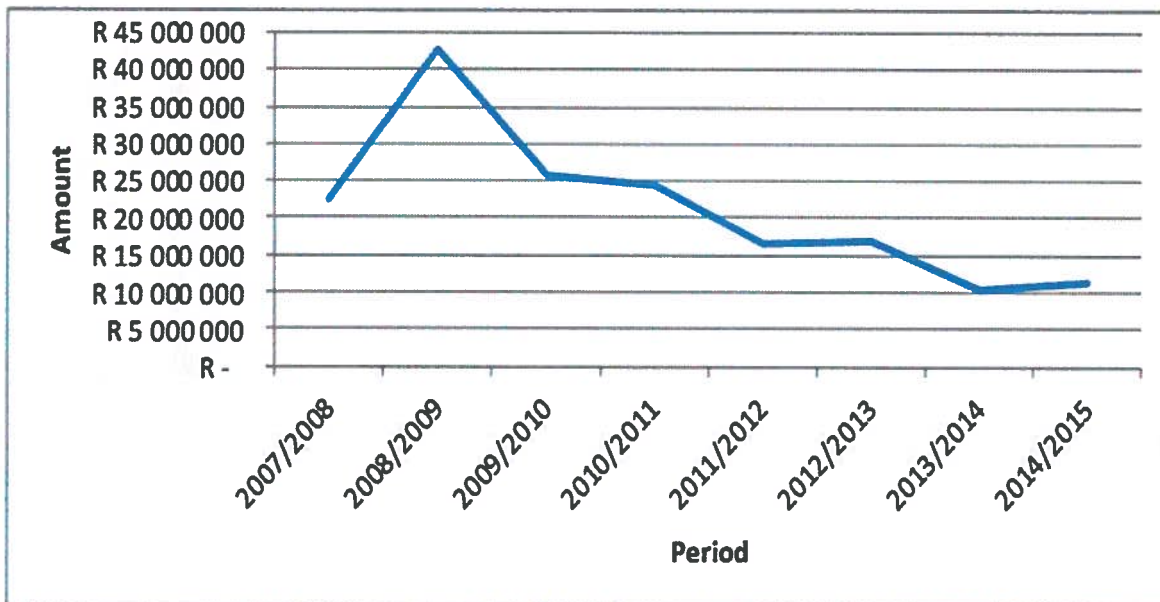
The CDM has struggled to perform its legal mandate because of its inadequate revenue base. Due to the fact that it had its tax base significantly reduced since the abolishment of RSC levies; it is now totally dependent on national government grants to finance its operating expenditure. Since 2002, in spite of a limited revenue base, additional functions such as fire fighting services, environmental health as well as onerous legislative compliance requirements which have placed enormous demands on the institution, which resulted in the increase in its staff establishment to respond to the additional responsibilities, it nevertheless



managed to make a significant contribution to the improvement of the quality of life of the inhabitants in the district.

In order to respond to these challenges, the municipality had to adopt a pragmatic approach to ensure that it is able to continue providing services and add value in the district. Over a number of years it has been able to maintain reserve funds (Capital Replacement Reserve), which have recently been transferred to the Accumulated Surplus Account. It has only been possible to maintain service standards through the use of interest on investments to finance operating expenditure. In the 2014/15 Operating Budget it is estimated that an amount of R11.5 million will be used to finance operating expenditure. This represents 12.6% of available discretionary sources of revenue. The interest income has been based on an average interest rate of 6.5% being earned in the 2013/14 financial year. Interest rates are being increased and currently money invested earns an average of 6 % interest. Detailed below is a graph which gives an indication of how interest earnings have been used to balance the budget.

### Growth in the use of interest to finance Operating Expenditure



Although there are concerns that this financing approach is not sustainable in the long term, the municipality has no other funding option at this stage in its history. It is obvious that the municipality would be ineffective if it had to reduce its expenditure and its staff establishment within the limits of available discretionary resources excluding interest income.

National Treasury has advised that it will continue to compensate district municipalities through the Levy Replacement Grant (LRG).

Reforms will however be made to the Levy Replacement Grant in future to make it more reflective of the extent of service delivery responsibilities of the municipality rather than

historical RSC levy collection rates. This is very good news for the Cacadu District, as grants to the municipality have been calculated on a low baseline amount. Revisions to the local government fiscal framework are being considered, including determining appropriate funding for district municipalities, which will be informed by the outcomes of the COGTA White Paper policy review.

Until that process has been finalized, it is evident that the current funding approach will have to be maintained to ensure that service provision is not disrupted or compromised.

It is, however, incumbent on the management and political representatives to ensure that the utilization of unsustainable revenue sources to finance operating expenditure is undertaken in a responsible manner and that a capping is placed on the utilization of the accumulated surplus until a clearer picture emerges of future district municipality's revenue sources.

### **Capital expenditure**

Capital expenditure for the 2014/2015 financial year is detailed in Annexure "E".

### **Funding sources**

The capital expenditure will be funded from Accumulated Surpluses. In 2014/2015 financial year, approximately R15.5 million will be financed from Accumulated surpluses.

### **Funding arrangements and strategies**

The Cacadu District Municipality has numerous funding options available, both short term and long term financing that are in line with the MFMA. The Cacadu District Municipality Budget and Treasury Office (BTO) continuously analyses current and available financing arrangements, with an aim of identifying best financing mix. The BTO also monitors that the funding mix is in line with prudent indicators such as the revenue-to-debt ratio.

### **Short term funding**

Section 45 of MFMA guides short-term borrowing of municipalities. Liquidity management is of paramount significance in a robust risk management framework. Due to a weak tax base Cacadu District Municipality does not use loan funding to finance capital expenditure.

### **Investments**

Investments for the Cacadu District Municipality are done in accordance with and adherence to the Municipal Investment Regulation of the MFMA, Cacadu District Municipality's Investments Policy and other relevant legislation. Cash flow forecast and liquidity needs by the Cacadu District Municipality provides guidance for the type of investments employed and tenor thereof. The investments are made with primary regard for the risk profile and appetite of the investment, liquidity needs of the Cacadu District Municipality and the return on investments.

The BTO is obliged to invest all the Cacadu District Municipality's funds within approved limits with counter parties' approval by Council. Due to high liquidity needs of the Cacadu District Municipality, the investment portfolio constitutes mainly of money market instruments. The

BTO continuously analyses the market for good investment opportunities relative to appropriate benchmarks and market conditions.

**Measures of financial performance**

- Current ratio shall not be less than 1 %
- Debt revenue shall be limited to 25%
- Salaries to operating not more than 30%
- Cost coverage ratio should cover at least one month.

The table below reflects the projected ratio's of the Cacadu District Municipality.

	Bench- mark	2011/12	2012/13	2013/14
Current Ratio	2:1	2:1	2:1	2:1
Salaries as a % of Operating Expenditure (excl. Grants)	30%	29.5%	30.0%	34.8%

**Current ratio**

- Current ratio measures the ability of the Cacadu District Municipality to pay its current liabilities out of the current assets. The industry usually looks for a ratio of 2:1; however the acceptable current ratio is 1:1 for municipalities.
- The current ratio is above 1:1 which means that the Cacadu District Municipality will be able to meet its short term obligation if the trend continues.
- The ratio needs to be given utmost attention and the Cacadu District Municipality will have to create cash through the operating account (minimise costs) to maintain liquidity.

**Salaries ratio**

Employee costs represent 33.6% of the total expenditure including project expenditure for the 2014/15 financial year. It should however be pointed out that the payroll costs as a percentage of the discretionary revenue is 50%.

**Ratio analysis**

The current debt to revenue ratio need to be maintained going forward. The financial plan tries not to place more pressure on those ratios that are stretched (current ratios) and projects improved financial ratios in the outer financial years.

The level of capital investment and infrastructure projects in the outer years depends on (cash) surpluses and the financial plan is utilizing these (cash) surpluses towards capital infrastructure investments and soft support and capacity building programmes.

## **Challenges**

The Cacadu District Municipality is facing the following challenges:

- Dependence on grant funding;
- Collectively managing the cost down (doing more with less);
- Reviewing all Cacadu District Municipality's services and programs for operational efficiencies to improve service levels and delivery;
- Exploring opportunities for cost saving (shared services); and
- Exploring Management and Renewals Strategy.
- Additional function such as Environment Health services and Fire Fighting services and decreasing Equitable of national revenues.

## **Financial Risks**

The financial risks include:

- Changes in economic variables like inflation, petrol price, etc;
- Current economic downscale and the impact on payment levels and grant funding;
- Unemployment trends; and
- Global financial instability.

The Cacadu District Municipality's financial viability has been planned through financial modeling over five (5) years, the focus being on its financial performance, financial position and the cash flow statement. The plan is based on a number of assumptions. The assumptions have been developed to reflect a sustainable financial position over a planned period and to ensure that there is sufficient capacity to fund operating and capital expenditure. The plan seeks to address short-term and to achieve long-term financial stability while maintaining user charges/tariffs within reasonable levels.

The long-term financial plan has taken a conservative approach in projecting the Cacadu District Municipality's financial position in the outer years. A Sustainability Assessment Report was first tabled in a council meeting held on 26 August 2009.

This report clearly identified the risks of current funding strategies and gave advice with regard to avoiding future cash flow problems in the medium term.

## **Statement of tariff setting and revenue strategies**

The MFMA requires annual budgets of municipalities to be funded by realistically anticipated revenue to be collected, based on the collection level to date and the actual revenue collected in previous financial years.

The Cacadu District Municipality annually reviews the tariffs to ascertain whether they are still capable of producing the required revenue envelope, taking note of the prevailing trends. This

process of tariff setting takes place within the framework of the Cacadu District Municipality's Tariff Policy, which is based on social, economic and financial principles.

While the Cacadu District Municipality is committed to maintain tariff increases within the forecasted inflation, increases above inflation are applied to some services (mainly major trading services) due to budgetary requirements aimed at sustaining service provision.

For the 2014/15 financial year tariff increases for the major services were driven by the following broad considerations:

- The projected electricity and fuel levy increases;
- The deteriorated economic outlook; and
- The impact of inflation and other cost increases.

Informed by the aforementioned considerations, the Cacadu District Municipality will increase tariffs for its services

The scheduled of tariffs and charges is attached as **Annexure "F"**.

# **CHAPTER 11**



## **Expenditure On Allocations And Grant Programme**

DC10 Cacadu - Supporting Table SA18 Transfers and grant receipts

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>135 591</b>	<b>69 260</b>	<b>74 442</b>	<b>80 511</b>	<b>80 786</b>	<b>80 786</b>	<b>85 538</b>	<b>95 637</b>	<b>97 771</b>
Local Government Equitable Share	18 294	14 591	17 118	19 258	19 258	19 258	22 501	27 288	27 666
RSC Levy Replacement	51 093	52 629	54 207	55 833	55 833	55 833	57 507	58 932	60 594
Finance Management	1 184	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement	507	790	867	890	1 165	1 165	934	967	1 000
Restructuring grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	64 514	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]			1 000	3 280	3 280	3 280	3 346	7 200	7 261
<b>Provincial Government:</b>	<b>42 052</b>	<b>21 004</b>	<b>15 264</b>	<b>8 082</b>	<b>14 861</b>	<b>14 461</b>	<b>5 546</b>	<b>5 146</b>	<b>5 146</b>
Health subsidy	22 190	-	-	-	-	-	-	-	-
Housing	940	-	-	-	-	-	-	-	-
Disaster Management	4 086	1 000	-	-	-	-	-	-	-
Pensioners	3 248	3 742	4 538	5 105	5 105	5 105	5 146	5 146	5 146
Other transfers/grants [insert description]	11 589	16 262	10 726	2 977	9 756	9 356	400	-	-
<b>District Municipality:</b> <i>[insert description]</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b> <i>Development Bank of South Africa</i>	<b>2 245</b>	<b>1 418</b>	<b>-</b>	<b>551</b>	<b>1 168</b>	<b>1 168</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2 245	1 418	-	551	1 168	1 168	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>179 888</b>	<b>91 682</b>	<b>89 706</b>	<b>89 143</b>	<b>96 815</b>	<b>96 415</b>	<b>91 084</b>	<b>100 783</b>	<b>102 917</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other capital transfers/grants [insert desc]									
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other capital transfers/grants [insert description]									
<b>District Municipality:</b> <i>[insert description]</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b> <i>Development Bank of So</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>179 888</b>	<b>91 682</b>	<b>89 706</b>	<b>89 143</b>	<b>96 815</b>	<b>96 415</b>	<b>91 084</b>	<b>100 783</b>	<b>102 917</b>

DC10 Cacadu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>EXPENDITURE:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>92 726</b>	<b>78 017</b>	<b>74 442</b>	<b>80 511</b>	<b>80 786</b>	<b>80 786</b>	<b>85 538</b>	<b>95 637</b>	<b>97 771</b>
Local Government Equitable Share	18 294	14 591	17 118	19 258	19 258	19 258	22 501	27 288	27 666
RSC Levy Replacement	51 093	52 629	54 207	55 833	55 833	55 833	57 507	58 932	60 594
Finance Management	1 228	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement	507	779	867	890	1 165	1 165	934	967	1 000
Restructuring grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	21 605	8 768	-	-	-	-	-	-	-
Other transfers/grants [insert description]			1 000	3 280	3 280	3 280	3 346	7 200	7 261
<b>Provincial Government:</b>	<b>84 963</b>	<b>14 401</b>	<b>15 264</b>	<b>8 082</b>	<b>14 861</b>	<b>14 461</b>	<b>5 546</b>	<b>5 146</b>	<b>5 146</b>
Health subsidy	143	-	-	-	-	-	-	-	-
Housing	3 165	1 234	-	-	-	-	-	-	-
Disaster Management	8 317	3 742	-	-	-	-	-	-	-
Pensioners	73 337	9 426	4 538	5 105	5 105	5 105	5 146	5 146	5 146
Other transfers/grants [insert description]	-	-	10 726	2 977	9 756	9 356	400	-	-
<b>District Municipality:</b> <i>[insert description]</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>2 599</b>	<b>1 202</b>	<b>-</b>	<b>551</b>	<b>1 168</b>	<b>1 168</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Development Bank of South Africa</i>	2 599	1 202	-	551	1 168	1 168	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>180 287</b>	<b>93 619</b>	<b>89 706</b>	<b>89 143</b>	<b>96 815</b>	<b>96 415</b>	<b>91 084</b>	<b>100 783</b>	<b>102 917</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other capital transfers/grants [insert desc]									
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other capital transfers/grants [insert description]									
<b>District Municipality:</b> <i>[insert description]</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b> <i>Development Bank of So</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>180 287</b>	<b>93 619</b>	<b>89 706</b>	<b>89 143</b>	<b>96 815</b>	<b>96 415</b>	<b>91 084</b>	<b>100 783</b>	<b>102 917</b>



DC10 Cacadu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	65 686	11 516							
Current year receipts	21 298	69 260							
<b>Conditions met - transferred to revenue</b>	<b>69 918</b>	<b>75 771</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	17 066	5 004							
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	101 351	26 130							
Current year receipts	31 889	13 960							
<b>Conditions met - transferred to revenue</b>	<b>103 567</b>	<b>14 407</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	29 673	25 683							
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts									
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	484	85							
Current year receipts	2 468	1 418							
<b>Conditions met - transferred to revenue</b>	<b>2 868</b>	<b>1 503</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	84								
<b>Total operating transfers and grants revenue</b>	<b>176 353</b>	<b>91 682</b>	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	<b>46 823</b>	<b>30 687</b>	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year									
Current year receipts									
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Provincial Government:</b>									
Balance unspent at beginning of the year									
Current year receipts									
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts									
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts									
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Total capital transfers and grants revenue</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>176 353</b>	<b>91 682</b>	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>46 823</b>	<b>30 687</b>	-	-	-	-	-	-	-

# **CHAPTER 12**



## **Allocation And Grants Made By The Municipality**

DC10 Cacadu - Supporting Table SA21 Transfers and grants made by the municipality

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Cash Transfers to other municipalities</b>									
<i>Environmental Health Subsidy</i>			7 500	8 500	8 460	8 460	9 000	9 500	10 000
<i>Fire Services</i>			3 054	13 000	14 446	10 446	11 500	10 000	10 000
<b>Total Cash Transfers To Municipalities:</b>	-	-	10 554	21 500	22 906	18 906	20 500	19 500	20 000
<b>Cash Transfers to Entities/Other External Mechanisms</b>									
<i>Development Agency</i>			1 055	4 000	4 957	4 957	4 000	4 400	4 800
<i>Grant operating expenditure</i>	111 765	26 219	7 573	14 053	14 053	-	4 700	-	-
<b>Total Cash Transfers To Entities/Ems'</b>	111 765	26 219	8 628	18 053	19 010	4 957	8 700	4 400	4 800
<b>Cash Transfers to other Organs of State</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Cash Transfers To Other Organs Of State:</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Cash Transfers To Organisations</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Cash Transfers To Groups Of Individuals:</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	111 765	26 219	19 182	39 553	41 916	23 863	29 200	23 900	24 800
<b>Non-Cash Transfers to other municipalities</b>									
<i>Insert description</i>									
<b>Total Non-Cash Transfers To Municipalities:</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Non-Cash Transfers To Entities/Ems'</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Non-Cash Transfers To Other Organs Of State:</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Non-Cash Grants To Organisations</b>	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>									
<i>Environmental Health Subsidy</i>									
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	111 765	26 219	19 182	39 553	41 916	23 863	29 200	23 900	24 800

# CHAPTER 13



## **Councillor and Board Members Allowances and Employee Benefits**

DC10 Cacadu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	3 264	3 509	4 095	4 012	4 012	3 170	4 196	4 465	4 750
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 149	1 468	1 249	1 322	1 965	1 677	1 394	1 485	1 580
Cellphone Allowance	191	210	221	237	237	189	268	285	303
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	79	76	101	112	112	44	1 036	1 103	1 174
<b>Sub Total - Councillors</b>	<b>4 683</b>	<b>5 264</b>	<b>5 665</b>	<b>5 683</b>	<b>6 326</b>	<b>5 080</b>	<b>6 894</b>	<b>7 337</b>	<b>7 807</b>
<b>% Increase</b>		<b>12.4%</b>	<b>7.6%</b>	<b>0.3%</b>	<b>11.3%</b>	<b>(19.7%)</b>	<b>35.7%</b>	<b>6.4%</b>	<b>6.4%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	2 684	4 462	3 978	4 328	4 774	3 659	3 345	3 559	3 787
Pension and UIF Contributions	263	417	357	392	392	385	333	354	377
Medical Aid Contributions	35	79	39	62	62	48	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	179	110	287	287	76	257	273	290
Motor Vehicle Allowance	263	656	564	564	603	530	564	600	639
Cellphone Allowance	25	25	25	25	25	22	25	27	29
Housing Allowances	-	25	13	34	34	5	-	-	-
Other benefits and allowances	216	155	85	149	149	82	202	215	228
Payments in lieu of leave	79	239	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>3 585</b>	<b>6 237</b>	<b>5 170</b>	<b>5 841</b>	<b>6 326</b>	<b>4 805</b>	<b>4 725</b>	<b>5 027</b>	<b>5 349</b>
<b>% Increase</b>		<b>74.0%</b>	<b>(17.1%)</b>	<b>13.0%</b>	<b>8.3%</b>	<b>(24.0%)</b>	<b>(1.7%)</b>	<b>6.4%</b>	<b>6.4%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	23 420	19 486	19 427	27 267	27 409	25 245	35 428	37 101	38 880
Pension and UIF Contributions	786	1 381	1 532	1 724	1 925	1 667	1 512	1 609	1 712
Medical Aid Contributions	292	3 301	7 683	5 059	9 094	8 791	1 218	1 296	1 379
Overtime	-	311	204	-	-	-	-	-	-
Performance Bonus	418	296	420	523	539	502	1 286	1 368	1 456
Motor Vehicle Allowance	1 020	977	1 284	1 396	1 412	984	980	1 043	1 109
Cellphone Allowance	128	130	133	138	138	113	144	153	163
Housing Allowances	68	87	89	382	382	77	393	419	445
Other benefits and allowances	758	699	498	1 186	1 299	666	1 593	1 695	1 804
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	143	56	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>27 033</b>	<b>26 725</b>	<b>31 270</b>	<b>37 674</b>	<b>42 199</b>	<b>38 045</b>	<b>42 554</b>	<b>44 683</b>	<b>46 947</b>
<b>% Increase</b>		<b>(1.1%)</b>	<b>17.0%</b>	<b>20.3%</b>	<b>12.0%</b>	<b>(9.8%)</b>	<b>11.9%</b>	<b>5.0%</b>	<b>5.1%</b>
<b>Total Parent Municipality</b>	<b>35 301</b>	<b>38 226</b>	<b>42 108</b>	<b>49 198</b>	<b>54 851</b>	<b>47 930</b>	<b>54 173</b>	<b>57 048</b>	<b>60 103</b>
<b>% Increase</b>		<b>8.3%</b>	<b>10.2%</b>	<b>16.8%</b>	<b>11.5%</b>	<b>(12.6%)</b>	<b>13.0%</b>	<b>5.3%</b>	<b>5.4%</b>
<b>Board Members of Entities</b>									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Board Fees	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>35 301</b>	<b>38 226</b>	<b>42 106</b>	<b>49 198</b>	<b>54 851</b>	<b>47 930</b>	<b>54 173</b>	<b>57 048</b>	<b>60 103</b>
<b>% Increase</b>		<b>8.3%</b>	<b>10.2%</b>	<b>16.8%</b>	<b>11.5%</b>	<b>(12.6%)</b>	<b>13.0%</b>	<b>5.3%</b>	<b>5.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>30 618</b>	<b>32 962</b>	<b>36 441</b>	<b>43 515</b>	<b>48 525</b>	<b>42 850</b>	<b>47 279</b>	<b>49 711</b>	<b>52 297</b>



DC10 Cacadu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	2012/13			Current Year 2013/14			Budget Year 2014/15		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>									
Councillors (Political Office Bearers plus Other Councillors)	27	–	27	30	–	30	30	–	30
Board Members of municipal entities				4	–	4	4	–	4
<b>Municipal employees</b>									
Municipal Manager and Senior Managers	4	–	4	4	–	4	4	–	4
Other Managers	16	–	16	16	–	16	16	–	16
Professionals	12	4	9	16	5	11	16	5	11
Finance	3	1	3	7	4	3	7	4	3
Spatial/town planning									
Information Technology				3	1	2	3	1	2
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	9	3	6	6	–	6	6	–	6
Technicians	7	3	4	6	–	6	6	–	6
Finance	5	3	2						
Spatial/town planning	1	–	1	1	–	1	1	–	1
Information Technology	1	–	1						
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other				5	–	5	5	–	5
Clerks (Clerical and administrative)	26	7	19	56	25	31	56	25	31
Service and sales workers	19	7	12	4	2	2	4	2	2
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators									
Elementary Occupations	11	–	11	–	–	–	–	–	–
<b>TOTAL PERSONNEL NUMBERS</b>	<b>122</b>	<b>21</b>	<b>102</b>	<b>136</b>	<b>32</b>	<b>104</b>	<b>136</b>	<b>32</b>	<b>104</b>
% increase				11.5%	52.4%	2.0%	–	–	–
<b>Total municipal employees headcount</b>									
Finance personnel headcount									
Human Resources personnel headcount									

# **CHAPTER 14**



## **Monthly Targets For Revenue, Expenditure And Cash Flow**











DC-10 Cacadu - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework						
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17				
	<b>Capital Expenditure - Standard</b>	1	414	414	414	414	414	414	414	414	414	414	414	414	414	414	414	414	4 962	10 000	5 000
	<b>Governance and administration</b>		75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	905	10 000	5 000
	Executive and council		266	266	266	266	266	266	266	266	266	266	266	266	266	266	266	266	3 187	-	-
	Budget and treasury office		73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	870	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114	-	-
	<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Capital Expenditure - Standard</b>	2	414	414	546	414	414	414	414	414	414	414	546	414	528	414	414	414	5 474	10 000	5 000

DC-10 Cacadiu - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Cash Receipts By Source</b>															
Property rates															
Property rates - penalties & collection charges															
Service charges - electricity revenue															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Service charges - other															
Rental of facilities and equipment	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Interest earned - external investments	958	958	958	958	958	958	958	958	958	958	958	958	958	958	958
Interest earned - outstanding debtors															
Dividends received															
Fines															
Licences and permits															
Agency services	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Transfer receipts - operational	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590	7 590
Other revenue	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065
<b>Cash Receipts by Source</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital															
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Increase (decrease) in non-current debtors															
Increase (decrease) in non-current receivables															
Increase (decrease) in non-current investments															
<b>Total Cash Receipts by Source</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>	<b>11 717</b>
<b>Cash Payments by Type</b>															
Employee related costs	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940	3 940
Remuneration of councillors	569	569	569	569	569	569	569	569	569	569	569	569	569	569	569
Finance charges															
Bulk purchases - Electricity															
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	353	353	353	358	353	353	353	353	353	353	353	353	353	353	353
Transfers and grants - other municipalities															
Transfers and grants - other	2 433	2 433	2 433	2 433	2 375	2 439	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438
Other expenditure	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416
<b>Cash Payments by Type</b>	<b>11 711</b>	<b>11 711</b>	<b>11 711</b>	<b>11 716</b>	<b>11 716</b>	<b>11 717</b>	<b>11 716</b>	<b>11 716</b>	<b>11 716</b>	<b>11 717</b>	<b>11 716</b>	<b>11 732</b>	<b>140 599</b>	<b>127 608</b>	<b>132 677</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	414	414	546	414	414	10 414	546	414	414	414	414	546	15 474	10 000	5 000
Repayment of borrowing															
Other Cash Flows/Payments															
<b>Total Cash Payments by Type</b>	<b>12 125</b>	<b>12 125</b>	<b>12 258</b>	<b>12 130</b>	<b>12 130</b>	<b>22 131</b>	<b>12 263</b>	<b>12 130</b>	<b>12 244</b>	<b>12 131</b>	<b>12 130</b>	<b>12 279</b>	<b>156 073</b>	<b>137 608</b>	<b>137 677</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(408)</b>	<b>(408)</b>	<b>(540)</b>	<b>(413)</b>	<b>(413)</b>	<b>(10 414)</b>	<b>(546)</b>	<b>(413)</b>	<b>(527)</b>	<b>(414)</b>	<b>(413)</b>	<b>(141 162)</b>	<b>(156 073)</b>	<b>(137 608)</b>	<b>(137 677)</b>
Cash/cash equivalents at the month/year begin	253 850	253 442	253 034	252 620	252 207	251 667	241 253	240 707	240 254	239 767	239 353	238 940	263 850	97 777	(39 830)
Cash/cash equivalents at the month/year end:	253 442	253 034	252 493	252 080	251 667	241 253	240 707	240 294	239 767	239 353	238 940	97 777	97 777	(39 830)	(177 507)

# **CHAPTER 15**



## **Annual Budgets & SDBIP: Internal Departments**

**CHAPTER 15**

**ANNUAL BUDGETS AND SDBIP – INTERNAL DEPARTMENTS**

(For information refer **Annexure “G”**)



# **CHAPTER 16**



## **Contracts having Future Budgetary Implications**

DC10 Cacadu - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	<b>Total</b>											
<u>Parent Municipality:</u>												
<u>Revenue Obligation By Contract</u>												
Contract 1												
Contract 2												
Contract 3 etc												
<b>Total Operating Revenue Implication</b>												
<u>Expenditure Obligation By Contract</u>												
Contract 1												
Contract 2												
Contract 3 etc												
<b>Total Operating Expenditure Implication</b>												
<u>Capital Expenditure Obligation By Contract</u>												
Contract 1												
Contract 2												
Contract 3 etc												
<b>Total Capital Expenditure Implication</b>												
<b>Total Parent Expenditure Implication</b>												
<u>Entities:</u>												
<u>Revenue Obligation By Contract</u>												
Contract 1												
Contract 2												
Contract 3 etc												
<b>Total Operating Revenue Implication</b>												
<u>Expenditure Obligation By Contract</u>												
Contract 1												
Contract 2												
Contract 3 etc												
<b>Total Operating Expenditure Implication</b>												
<u>Capital Expenditure Obligation By Contract</u>												
Contract 1												
Contract 2												
Contract 3 etc												
<b>Total Capital Expenditure Implication</b>												
<b>Total Entity Expenditure Implication</b>												

# **CHAPTER 17**



## **Capital Expenditure Details**

## **CHAPTER 17**

### **CAPITAL EXPENDITURE DETAILS**

(For more information refer **Annexure “E”**)

## **Explanatory notes to Table A9 - Asset Management**

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Cacadu District Municipality does not meet these recommendations, because it does not have infrastructural assets.

DC10 Cacadu - Table A9 Consolidated Asset Management

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>									
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE OTHER ITEMS</b>									
<b>Depreciation &amp; asset impairment</b>	4 500	1 622	975	2 033	2 033	1 484	1 505	1 505	1 505
<b>Repairs and Maintenance by Asset Class</b>	2 455	574	388	991	995	831	1 232	1 232	1 232
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	2 455	574	388	991	995	831	1 232	1 232	1 232
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	6 955	2 196	1 363	3 024	3 028	2 314	2 737	2 737	2 737
<i>Renewal of Existing Assets as % of total capex</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&amp;M as a % of PPE</i>	3.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and R&amp;M as a % of PPE</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC10 Cacadu - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation									
Sewerage purification									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>	-	-	-	-	-	-	-	-	-
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									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
General vehicles				500	500	500			
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment				2 530	3 490	3 490	5 474		
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings				10 000	10 000	10 000	10 000	10 000	5 000
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
<b>Total Capital Expenditure on new assets</b>	-	-	-	13 030	13 990	13 990	15 474	10 000	5 000
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

DC10 Cacadu - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	-	-	-



<b>Specialised vehicles</b>										
Refuse		-	-	-	-	-	-	-	-	-
Fire										
Conservancy										
Ambulances										
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn*</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

# **CHAPTER 18**



## **Legislative Compliance Status**

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## **CHAPTER 18**

### **LEGISLATIVE COMPLIANCE STATUS**

The promulgation of the Municipal Finance Management Act (The Act) has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act and budget regulations have had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for 2014/2015 complies with these key requirements.

The Act and regulations have created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with. The Cacadu District Municipality's electronic reporting to National Treasury has also been complied with and has also improved over time. The monthly and quarterly returns to National Treasury have been in most instances submitted on time.

In accordance with the provisions of the Act, Cacadu District Municipality has an approved Supply Chain Management Policy, which was extensively consulted on. The policy is intended to regulate the supply chain management environment within the district. Required resources (human, financial and otherwise) have been allocated to the Supply Chain Management section to enhance capacity.

The reform agenda set out through the Municipal Finance Management Act provides new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP). The above mentioned accounting practice has been adhered to during the development of the budget.

The Cacadu District Municipality's financial statements were prepared to comply with GRAP.

When preparing the budget, the Cacadu District Municipality has complied with the requirements of the MFMA Budget Regulations and circulars which requires the municipality to draft the budget in a specific format and which specifies the contents of the budget.

# **CHAPTER 19**



## **Details of Budgets per Department**

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## CHAPTER 19

### SUMMARY OF EXPENDITURE BUDGETS PER DEPARTMENT: 2014/15

DEPARTMENT	AMOUNT R'000	%
Infrastructure Development & Planning	60 588	43%
Finance & Corporate Services	42 041	30%
Economic Development	17 456	12%
Office of the Mayor	12 550	9%
Office of the Municipal Manager	7 964	6%
<b>Total</b>	<b>140 599</b>	<b>100%</b>

# **CHAPTER 20**



## **Municipal Entity Budget Information**

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Cacadu Development Agency - Table D1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	85	85	85	150	130	110
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	4 000	4 957	4 957	5 700	5 400	5 425
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	<b>4 085</b>	<b>5 042</b>	<b>5 042</b>	<b>5 850</b>	<b>5 530</b>	<b>5 535</b>
Employee costs	-	-	-	1 788	1 945	1 179	3 155	3 343	3 543
Remuneration of Board Members	-	-	-	141	141	92	155	156	156
Depreciation and debt impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	2 081	2 866	913	2 395	2 031	1 836
<b>Total Expenditure</b>	-	-	-	<b>4 010</b>	<b>4 952</b>	<b>2 184</b>	<b>5 705</b>	<b>5 530</b>	<b>5 535</b>
<b>Surplus/(Deficit)</b>	-	-	-	<b>75</b>	<b>90</b>	<b>2 858</b>	<b>145</b>	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	-	<b>75</b>	<b>90</b>	<b>2 858</b>	<b>145</b>	-	-
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	-	-	<b>75</b>	<b>90</b>	<b>2 858</b>	<b>145</b>	-	-
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	<b>75</b>	<b>75</b>	<b>75</b>	<b>145</b>	-	-
Transfers recognised - capital	-	-	-	75	75	75	145	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	<b>75</b>	<b>75</b>	<b>75</b>	<b>145</b>	-	-
<b>Financial position</b>									
Total current assets	-	-	-	150	150	2 858	1 158	658	135
Total non current assets	-	-	-	150	150	150	270	240	210
Total current liabilities	-	-	-	60	60	60	60	55	50
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	240	240	2 948	1 368	843	295
<b>Cash flows</b>									
Net cash from (used) operating	-	-	-	225	225	3 023	(1 645)	(500)	(523)
Net cash from (used) investing	-	-	-	(75)	(75)	(75)	(145)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	-	<b>150</b>	<b>150</b>	<b>2 948</b>	<b>1 158</b>	<b>658</b>	<b>135</b>

Cacadu Development Agency - Table D2 Budgeted Financial Performance (revenue and expenditure)

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>Revenue by Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	85	85	85	150	130	110
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	4 000	4 957	4 957	4 000	4 400	4 800
Gains on disposal of PPE	-	-	-	-	-	-	1 700	1 000	625
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 085</b>	<b>5 042</b>	<b>5 042</b>	<b>5 850</b>	<b>5 530</b>	<b>5 535</b>
<b>Expenditure By Type</b>									
Employee related costs	-	-	-	1 788	1 945	1 179	3 155	3 343	3 543
Remuneration of Directors	-	-	-	141	141	92	155	156	156
Debt impairment	-	-	-	-	-	-	-	-	-
Collection costs	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	25	25	25	25	25	25
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	2 056	2 841	888	2 370	2 006	1 811
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 010</b>	<b>4 952</b>	<b>2 184</b>	<b>5 705</b>	<b>5 530</b>	<b>5 535</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>90</b>	<b>2 858</b>	<b>145</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributions of PPE	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>90</b>	<b>2 858</b>	<b>145</b>	<b>-</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>90</b>	<b>2 858</b>	<b>145</b>	<b>-</b>	<b>-</b>



Cacadu Development Agency - Table D3 Capital Budget by vote and funding

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>Multi-Year expenditure</b>									
<i>Insert programme/projects description</i>									
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure</b>									
<i>Insert single year budgets and indicative estimates</i>									
Computer equipment	-	-	-	45	45	45	50	-	-
Computer software	-	-	-	20	20	20	25	-	-
Furniture and fittings	-	-	-	10	10	10	50	-	-
Office Equipment	-	-	-	-	-	-	20	-	-
<b>Capital single-year expenditure sub-total</b>	-	-	-	75	75	75	145	-	-
<b>Total Capital Expenditure</b>	-	-	-	75	75	75	145	-	-
<b>Funded by:</b>									
National Government									
Provincial Government									
Parent Municipality	-	-	-	75	75	75	145	-	-
District Municipality									
Transfers recognised - capital	-	-	-	75	75	75	145	-	-
Public contributions & donations									
Borrowing									
Internally generated funds									
<b>Total Capital Funding</b>	-	-	-	75	75	75	145	-	-

Cacadu Development Agency - Table D4 Budgeted Financial Position

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	-	-	-	150	150	2 858	1 158	658	135
Call investment deposits	-	-	-	-	-	-	-	-	-
Consumer debtors	-	-	-	-	-	-	-	-	-
Other debtors	-	-	-	-	-	-	-	-	-
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	-	-	-	150	150	2 858	1 158	658	135
<b>Non current assets</b>									
Long-term receivables	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	-	-	130	130	130	250	225	200
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	20	20	20	20	15	10
<b>Total non current assets</b>	-	-	-	150	150	150	270	240	210
<b>TOTAL ASSETS</b>	-	-	-	300	300	3 008	1 428	898	345
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Consumer deposits	-	-	-	-	-	-	-	-	-
Trade and other payables	-	-	-	60	60	60	60	55	50
Provisions	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	-	-	-	60	60	60	60	55	50
<b>Non current liabilities</b>									
Borrowing	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	-	-	-	60	60	60	60	55	50
<b>NET ASSETS</b>	-	-	-	240	240	2 948	1 368	843	295
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	-	-	-	240	240	2 948	1 368	843	295
Reserves	-	-	-	-	-	-	-	-	-
Share capital	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	-	-	240	240	2 948	1 368	843	295

Cacadu Development Agency - Table D5 Budgeted Cash Flow

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	-	-	-	-	-	-	-	-	-
Government - operating	-	-	-	3 925	4 957	4 957	4 000	4 400	4 800
Government - capital	-	-	-	75	75	75	-	-	-
Interest	-	-	-	85	85	85	150	130	110
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	-	-	-	(3 860)	(4 892)	(2 094)	(5 795)	(5 030)	(5 433)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	-	-	225	225	3 023	(1 645)	(500)	(523)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	-	-	-	(75)	(75)	(75)	(145)	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	-	-	(75)	(75)	(75)	(145)	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	-	-	150	150	2 948	(1 790)	(500)	(523)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	2 948	1 158	658
Cash/cash equivalents at the year end:	-	-	-	150	150	2 948	1 158	658	135

Cacadu Development Agency - Supporting Table SD1 Measurable performance targets

Performance target description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Refer to Performance Objectives										

Cacadu Development Agency - Supporting Table SD2 Financial and non-financial indicators

Description of indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b><u>Borrowing Management</u></b>										
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Finance charges & Depreciation / Operating Expenditure	0%	0%	0%	0%	0%	0%	0%	0%	0%
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>										
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision / Funds & Reserves	0.0%	0.0%	0.0%	25.0%	25.0%	2.0%	4.4%	6.5%	16.9%
Gearing	Long Term Borrowing / Funds & Reserves	0%	0%	0%	0%	0%	0%	0%	0%	0%
<b><u>Liquidity</u></b>										
Current Ratio	Current assets / current liabilities	0.00	0.00	0.00	2.50	2.50	47.63	19.30	11.96	2.70
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	0.00	0.00	0.00	2.50	2.50	47.63	19.30	11.96	2.70
Liquidity Ratio	Monetary Assets / Current Liabilities	0.00	0.00	0.00	2.50	2.50	47.63	19.30	11.96	2.70
<b><u>Revenue Management</u></b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts / Last 12 Mths Billing	0%	0%	0%	0%	0%	0%	0%	0%	0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0%	0%	0%	0%	0%	0%	0%	0%	0%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered / Total Debtors > 12 Months Old									
<b><u>Creditors Management</u></b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))									
<b><u>Funding of Provisions</u></b>										
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions									
<b><u>Other Indicators</u></b>										
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated									
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source									
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	0.0%	0.0%	44%	39%	23%	54%	60%	64%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0%	0%	0%	0%	0%	0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0%	0%	0%	0%	0%	0%
<b><u>Financial viability indicators</u></b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0%	0.0%	0.0%	0%	0%	0%	0%	0%	0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0%	-	-	0.1	0.1	2.2	0.3	0.2	0.0

Cacadu Development Agency - Supporting Table SD3 Budgeted Investment Portfolio

Investments by maturity		Budget Year 2014/15							
Name of institution & investment ID		Period of investment		Type of investment	Expiry date of investment	Market value		Interest	
R thousands		Months				Begin	End	Fully accrued	Yield %
N/A		N/A		N/A	N/A	N/A	N/A	N/A	N/A
						-	-	-	

Cacadu Development Agency - Supporting Table SD4 Board member allowances and staff benefits

Summary of Employee and Board Member remuneration	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	A	B	C	D	E	F	G	H	I
<b>Remuneration</b>									
<b>Board Members of Entities</b>									
Basic Salaries	-	-	-	-	-	-	-	-	-
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Board Fees	-	-	-	141	141	92	155	156	156
<b>Sub Total - Board Members of Entities</b>	-	-	-	141	141	92	155	156	156
<b>% Increase</b>				#DIV/0!	#DIV/0!	#DIV/0!	0	0	0.0%
<b>Senior Managers of Entities</b>									
Basic Salaries	-	-	-	1 080	1 216	900	954	1 011	1 072
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Other benefits or allowances	-	-	-	61	61	26	12	12	13
In-kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	-	-	-	1 141	1 277	926	966	1 023	1 085
<b>% Increase</b>				#DIV/0!	#DIV/0!	#DIV/0!	0	0	6.0%
<b>Other Staff of Entities</b>									
Basic Salaries	-	-	-	585	491	195	2 161	2 290	2 427
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Other benefits or allowances	-	-	-	62	115	58	29	30	32
In-kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>	-	-	-	647	606	253	2 190	2 320	2 459
<b>% Increase</b>				#DIV/0!	#DIV/0!	#DIV/0!	0	0	6.0%
<b>Total Municipal Entities remuneration</b>	-	-	-	1 929	2 024	1 271	3 311	3 499	3 699

**Cacadu Development Agency - Supporting Table SD5 Summary of personnel numbers**

Number	Summary of Personnel Numbers	2012/13			Current Year 2013/14			Budget Year 2014/15		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
	<b>Municipal Council and Boards of Municipal Entities</b>									
	Councillors (Political Office Bearers plus Other Councillors)	-	-	-	-	-	-	-	-	-
	Board Members of municipal entities	-	-	-	4	-	4	5	-	5
	<b>Municipal entity employees</b>									
	CEO and Senior Managers	-	-	-	1	-	1	1	-	1
	Other Managers	-	-	-	-	-	-	3	-	3
	Professionals	-	-	-	-	-	-	-	-	-
	Finance	-	-	-	-	-	-	-	-	-
	Spatial/town planning	-	-	-	-	-	-	-	-	-
	Information Technology	-	-	-	-	-	-	-	-	-
	Roads	-	-	-	-	-	-	-	-	-
	Electricity	-	-	-	-	-	-	-	-	-
	Water	-	-	-	-	-	-	-	-	-
	Sanitation	-	-	-	-	-	-	-	-	-
	Refuse	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-
	Technicians	-	-	-	-	-	-	-	-	-
	Finance	-	-	-	-	-	-	-	-	-
	Spatial/town planning	-	-	-	-	-	-	-	-	-
	Information Technology	-	-	-	-	-	-	-	-	-
	Roads	-	-	-	-	-	-	-	-	-
	Electricity	-	-	-	-	-	-	-	-	-
	Water	-	-	-	-	-	-	-	-	-
	Sanitation	-	-	-	-	-	-	-	-	-
	Refuse	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	1	-	1
	Clerks (Clerical and administrative)	-	-	-	-	-	-	-	-	-
	Service and sales workers	-	-	-	-	-	-	-	-	-
	Skilled agricultural and fishery workers	-	-	-	-	-	-	-	-	-
	Craft and related trades	-	-	-	-	-	-	-	-	-
	Plant and Machine Operators	-	-	-	-	-	-	-	-	-
	Elementary Occupations	-	-	-	-	-	-	-	-	-
	<b>Total Personnel Numbers</b>	-	-	-	<b>5</b>	-	<b>5</b>	<b>10</b>	-	<b>10</b>
	% increase							100.0%	(100.0%)	
	<b>Total entity employees headcount</b>									
	Finance personnel headcount									
	Human Resources personnel headcount									



Cacadu Development Agency - Supporting Table SD6 Budgeted monthly cash and revenue/expenditure

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	R thousands														
<b>Revenue By Source</b>															
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 000	23	21	18	16	14	11	9	7	5	26	4 150	4 530	4 910	
Gains on disposal of PPE	-	-	-	-	-	-	290	283	283	283	278	1 700	1 000	625	
<b>Total Revenue</b>	<b>4 000</b>	<b>23</b>	<b>21</b>	<b>18</b>	<b>16</b>	<b>14</b>	<b>301</b>	<b>292</b>	<b>290</b>	<b>288</b>	<b>304</b>	<b>5 850</b>	<b>5 530</b>	<b>5 535</b>	
<b>Expenditure By Type</b>															
Employee related costs	263	263	263	263	263	263	263	263	263	263	263	3 155	3 343	3 543	
Remuneration of Board Members	26	-	26	26	26	26	-	-	-	-	0	155	156	156	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	2	2	2	2	2	2	2	2	2	3	25	25	25	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	169	169	169	169	169	169	169	169	169	265	319	2 370	2 006	1 811	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>460</b>	<b>434</b>	<b>460</b>	<b>434</b>	<b>460</b>	<b>434</b>	<b>460</b>	<b>434</b>	<b>460</b>	<b>530</b>	<b>584</b>	<b>5 705</b>	<b>5 530</b>	<b>5 535</b>	
<b>Capital expenditure</b>															
Capital assets	-	145	-	-	-	-	-	-	-	-	-	145	-	-	-
<b>Total capital expenditure</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>-</b>	
<b>Cash flow</b>															
Ratepayers and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	4 000	-	-	-	-	-	-	-	-	-	-	4 000	4 400	4 800	
Interest	25	23	21	18	16	14	11	9	7	5	2	150	130	110	
Suppliers, employees and other	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(483)	(494)	(5 795)	(5 030)	(5 433)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>3 543</b>	<b>(459)</b>	<b>(461)</b>	<b>(464)</b>	<b>(466)</b>	<b>(468)</b>	<b>(471)</b>	<b>(473)</b>	<b>(475)</b>	<b>(478)</b>	<b>(492)</b>	<b>(1 645)</b>	<b>(900)</b>	<b>(523)</b>	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(145)	-	-	-	-	-	-	-	-	-	(145)	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(145)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(145)</b>	<b>-</b>	<b>-</b>	
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>3 543</b>	<b>(604)</b>	<b>(461)</b>	<b>(464)</b>	<b>(466)</b>	<b>(468)</b>	<b>(471)</b>	<b>(473)</b>	<b>(475)</b>	<b>(478)</b>	<b>(492)</b>	<b>(1 790)</b>	<b>(900)</b>	<b>(523)</b>	

Cacadu Development Agency - Supporting Table SD7a Capital expenditure on new assets by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>Capital expenditure on new assets by asset category</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>	-	-	-	-	-	-	-	-	-
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams &amp; 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>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	55	55	55	120	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	45	45	45	50	-	-
Furniture and other office equipment	-	-	-	10	10	10	70	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Intangibles</b>	-	-	-	20	20	20	25	-	-
Computers - software & programming	-	-	-	20	20	20	25	-	-
Other ( <i>List sub-class</i> )									
<b>Total capital expenditure on new assets</b>	-	-	-	75	75	75	145	-	-

Cacadu Development Agency - Supporting Table SD7b Capital expenditure on renewal of existing assets by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands									
<b>Capital expenditure on renewal of existing assets by asset category</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure on renewal of existing assets</b>	-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Cacadu Development Agency - Supporting Table SD7c Expenditure on repairs and maintenance by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>									
<b>Expenditure on repairs and maintenance by asset category</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	23	23	5	25	26	27
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	20	20	5	22	23	24
Furniture and other office equipment	-	-	-	3	3	-	3	3	3
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total expenditure on repairs and maintenance</b>	-	-	-	23	23	5	25	26	27
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Cacadu Development Agency - Supporting Table SD8 Future financial implications of the capital expenditure budget

Vote Description	Medium Term Revenue and Expenditure Framework			Forecasts			
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
<b>R thousands</b>							
<b>Capital expenditure</b> <i>List program summary</i>							
<b>Total capital expenditure</b>	-	-	-	-	-	-	-
<b>Future operational costs by vote</b> <i>Summarise future operational costs by program</i>							
<b>Total future operational costs</b>	-	-	-	-	-	-	-
<b>Future revenue by source</b> <i>Summarise future revenue implications by revenue source</i>							
<b>Total future revenue</b>	-	-	-	-	-	-	-
<b>Net Financial Implications</b>	-	-	-	-	-	-	-



Cacadu Development Agency - Supporting Table SD10 Long term contracts

Description	Preceding Years	Current Year 2013/14		Medium Term Revenue and Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17								
<b>R thousands</b>														
<u>Revenue Obligation By Contract - Operating</u>														
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>														
<u>Expenditure Obligation By Contract - Operating</u>														
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>														
<u>Expenditure Obligation By Contract - Capital</u>														
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>														
<b>Total Expenditure Implication</b>														

**Cacadu Development Agency - Supporting Table SD11 External mechanisms**

External mechanism  Name of organisation  R thousands	Period of agreement 1	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2
	Years/months			
				-



## **PERFORMANCE OBJECTIVES 2013/14**

This annexure seeks to outline the performance objectives of the Cacadu Development Agency for the period 1 February 2013 – 30 June 2014.

Performance objectives will be reviewed annually, based on the annual business plan of the Cacadu Development Agency.

### **1. OPERATIONS**

Cacadu Development Agency will be responsible for at least the following operations-related performance objectives:

#### **1.1 Appointment of personnel:**

The Board of Directors must appoint a suitable Chief Executive Officer (CEO) within 3 months of the commencement of CDA (1 February 2013). Subsequently, the CEO will appoint the necessary personnel as determined by the Board of Directors of CDA.

CDM will assist CDA in the recruitment process through the provision of required services.

*Deliverable:*

##### **1.1.1 Appointment of CEO.**

## **1.2 Development of Business Plan:**

The business plan must:

- Set key financial and non-financial performance objectives and measurement criteria as agreed with CDM
- Be consistent with the budget and Integrated Development Plan of CDM
- Be consistent with any service delivery agreement or other agreement between CDA and CDM
- Reflect actual and potential liabilities and commitments, including particulars of any proposed borrowing of money during the period to which the plan relates

*Deliverables:*

- 1.2.1 Development of a multi-year business plan within 6 months of the appointment of the CEO.
- 1.2.2 Development of the 2014/15 business plan within one year of the appointment of the CEO.

## **1.3 Development of Budget:**

*Deliverable:*

- 1.3.1 Development of capital and operational budget for the 2013/14 CDA financial year and submission of budget within 100 days of before the start of the financial year.

## **1.4 Reporting:**

*Deliverable:*

- 1.4.1 Preparation and submission of monthly progress reports, based on the agreed upon performance objectives, as outlined in this annexure.

These reports must be submitted by the Board of Directors to CDM within seven working days of the end of each month commencing on 1 July 2013.

## **1.5 Brand development and positioning**

*Deliverable:*

- 1.5.1 Develop a brand for CDA and determine a brand positioning and related marketing strategy

## **2. PROGRAMME MANAGEMENT**

Cacadu Development Agency will be responsible for at least the following programme management-related performance objectives:

### **2.1 Stakeholder management and mobilisation:**

CDA will create confidence, sound relationships and strong social capital as a foundation for development progress.

*Deliverables:*

- 2.1.1 Interaction with relevant stakeholders within 6 months

### **2.2 Identification of economic opportunities and infrastructural constraints to economic development**

CDA will build a portfolio of high impact strategic projects that have the potential to leverage significant private and public sector investment. Economic opportunities should be identified, *inter alia*, through studies and through stakeholder engagement.

The development of a portfolio of projects has been initiated by the Rural Economic Development Initiative (REDI). This should serve as the basis for building a portfolio.

*Deliverable:*

- 2.2.1 Development of an economic development opportunities database, as initiated by REDI

### **2.3 Determination of business cases for high impact projects**

Determination of business case for feasible high impact strategic projects by conducting a feasibility study and / or developing a business plan

*Deliverables:*

- 2.3.1 CDA must implement the two high impact projects identified by CDM as feasible through REDI:
- Waste to energy; and
  - Tourism infrastructure in the Baviaanskloof World Heritage Site.

### **2.4 Funding mobilisation**

CDA will identify potential public and private sector funding sources and prepare and submit funding applications for projects that are best suited to the mandate of respective potential funders.

*Deliverables:*

- 2.4.1 Develop and maintain a database of all potential public and private sector funders; and
- 2.4.2 Prepare and submit at least four funding applications in the period 1 February 2013 – 30 June 2014.

DC10 Cacadu - Supporting Table SA31 Aggregated entity budget

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue					0	0	0	0	0	0
Transfers recognised - operational					4	5	5	4	4	5
Other own revenue								2	1	1
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	4	5	5	6	6	6
Employee costs					2	2	1	2	2	2
Remuneration of Board Members								0	0	0
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure								2	2	2
<b>Total Expenditure</b>		-	-	-	2	2	1	4	4	4
<b>Surplus/(Deficit)</b>		-	-	-	2	3	4	2	1	1
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds					0	0	0	0	-	-
<b>Total sources</b>		-	-	-	0	0	0	0	-	-
<b>Financial position</b>										
Total current assets					0	0	3	1	1	0
Total non current assets					0	0	0	0	0	0
Total current liabilities					0	0	0	0	0	0
Total non current liabilities										
Equity					0	0	3	1	1	0
<b>Cash flows</b>										
Net cash from (used) operating					0	0	3	(2)	(1)	(1)
Net cash from (used) investing					(0)	(0)	(0)	(0)	-	-
Net cash from (used) financing					-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>					0	0	3	1	1	0

# CHAPTER 21



## **Performance Contracts of Senior Managers**

## **CHAPTER 21**

### **PERFORMANCE CONTRACTS OF SENIOR MANAGERS**

The measurable performance indicators and the respective contracts of the Cacadu District Municipality's senior managers are detailed in the following:

- \* **Annexure "H"**: Municipal Manager
- \* **Annexure "I"**: Director: Planning and Infrastructure Services
- \* **Annexure "J"**: Director: Economic Development
- \* **Annexure "K"**: Director: Finance and Corporate Services

# **CHAPTER 22**



## **Other Supporting Documentation**



DC10 Cacadu - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11			2014/15 Medium Term Revenue & Expenditure Framework			
						2010/11 Outcome	2011/12 Outcome	2012/13 Outcome	Current Year 2013/14 Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			883									
Females aged 5 - 14			131									
Males aged 5 - 14			129									
Females aged 15 - 34			116									
Males aged 15 - 34			99									
Unemployment			125									
<b>Monthly household income (no. of households)</b>	1, 12											
No income			64									
R1 - R1 600			10									
R1 601 - R3 200			45									
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400				8 638								
R102 401 - R204 800												
R204 801 - R409 600				509								
R409 601 - R819 200				189								
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household demographics (000)</b>												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>	3											
Formal												
Informal												
Total number of households	4											
Dwellings provided by municipality												
Dwellings provided by provinces	5											
Dwellings provided by private sector												
Total new housing dwellings												
<b>Economic</b>	6											
Inflation/initiation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC10 Cacadu - Supporting Table SA11 Property rates summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Valuation:</b>									
Date of valuation:									
Financial year valuation used		2009/10							
Municipal by-laws s6 in place? (Y/N)		Yes							
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)		Yes							
No. of assistant valuers (FTE)									
No. of data collectors (FTE)									
No. of internal valuers (FTE)									
No. of external valuers (FTE)									
No. of additional valuers (FTE)									
Valuation appeal board established? (Y/N)									
Implementation time of new valuation roll (mths)									
No. of properties		2 323							
No. of sectional title values									
No. of unreasonably difficult properties s7(2)									
No. of supplementary valuations									
No. of valuation roll amendments									
No. of objections by rate payers									
No. of appeals by rate payers									
No. of successful objections									
No. of successful objections > 10%									
Supplementary valuation		1							
Public service infrastructure value (Rm)		4							
Municipality owned property value (Rm)									
<b>Valuation reductions:</b>									
Valuation reductions-public infrastructure (Rm)									
Valuation reductions-nature reserves/park (Rm)									
Valuation reductions-mineral rights (Rm)									
Valuation reductions-R15,000 threshold (Rm)		1							
Valuation reductions-public worship (Rm)		2							
Valuation reductions-other (Rm)		919							
<b>Total valuation reductions:</b>	-	<b>922</b>	-	-	-	-	-	-	-
Total value used for rating (Rm)									
Total land value (Rm)									
Total value of improvements (Rm)									
Total market value (Rm)		943							
<b>Rating:</b>									
Residential rate used to determine rate for other categories? (Y/N)									
Differential rates used? (Y/N)									
Limit on annual rate increase (s20)? (Y/N)									
Special rating area used? (Y/N)									
Phasing-in properties s21 (number)									
Rates policy accompanying budget? (Y/N)									
Fixed amount minimum value (R'000)									
Non-residential prescribed ratio s19? (%)									
<b>Rate revenue:</b>									
Rate revenue budget (R '000)		365							
Rate revenue expected to collect (R'000)		365							
Expected cash collection rate (%)		100.0%							
Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000)									
Rebates, exemptions - pensioners (R'000)									
Rebates, exemptions - bona fide farm. (R'000)									
Rebates, exemptions - other (R'000)									
Phase-in reductions/discounts (R'000)									
<b>Total rebates, exemptns, reductns, discs (R'000)</b>	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(f) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
<p><b>Current Year: 2013/14</b></p> <p><b>Valuation:</b></p> <ul style="list-style-type: none"> <li>No. of properties</li> <li>No. of sectional title property values</li> <li>No. of unreasonably difficult properties s7(2)</li> <li>No. of supplementary valuations</li> <li>Supplementary valuation (Rm)</li> <li>No. of objections by rate-payers</li> <li>No. of appeals by rate-payers</li> <li>No. of appeals by rate-payers finalised</li> <li>No. of successful objections</li> <li>No. of successful objections &gt; 10%</li> <li>Estimated no. of properties not valued</li> <li>Years since last valuation (select)</li> <li>Frequency of valuation (select)</li> <li>Method of valuation used (select)</li> <li>Base of valuation (select)</li> <li>Phasing-in properties s21 (number)</li> <li>Combination of rating types used? (Y/N)</li> <li>Fiat rate used? (Y/N)</li> </ul> <p>Is balance rated by uniform rate/variable rate?</p> <p><b>Valuation reductions:</b></p> <ul style="list-style-type: none"> <li>Valuation reductions-public infrastructure (Rm)</li> <li>Valuation reductions-nature reserves/park (Rm)</li> <li>Valuation reductions-mineral rights (Rm)</li> <li>Valuation reductions-R15,000 threshold (Rm)</li> <li>Valuation reductions-public worship (Rm)</li> <li>Valuation reductions-other (Rm)</li> </ul> <p><b>Total valuation reductions:</b></p> <ul style="list-style-type: none"> <li>Total value used for rating (Rm)</li> <li>Total land value (Rm)</li> <li>Total value of improvements (Rm)</li> <li>Total market value (Rm)</li> </ul> <p><b>Rating:</b></p> <ul style="list-style-type: none"> <li>Average rate</li> <li>Rate revenue budget (R'000)</li> <li>Rate revenue expected to collect (R'000)</li> <li>Expected cash collection rate (%)</li> <li>Special rating areas (R'000)</li> <li>Rebates, exemptions - indigent (R'000)</li> <li>Rebates, exemptions - pensioners (R'000)</li> <li>Rebates, exemptions - bona fide farm. (R'000)</li> <li>Rebates, exemptions - other (R'000)</li> <li>Phase-in reductions/discounts (R'000)</li> <li><b>Total rebates, exemptions, reductions, discs (R'000)</b></li> </ul>																	
<p>The District Municipality do not collect rates as there is no demarcated area allocated to the District. This schedule is therefore not applicable</p>																	

DC10 Cacadu - Supporting Table SA12b Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(a) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
<b>Budget Year 2014/15</b> <b>Valuation:</b> No. of properties No. of sectional title property values No. of unreasonably difficult properties s7(2) No. of supplementary valuations Supplementary valuation (Rm) No. of valuation roll amendments No. of objections by rate-payers No. of appeals by rate-payers No. of appeals by rate-payers finalised No. of successful objections No. of successful objections > 10% Estimated no. of properties not valued Years since last valuation (select) Frequency of valuation (select) Method of valuation used (select) Base of valuation (select) Phasing-in properties s21 (number) Combination of rating types used? (Y/N) Flat rate used? (Y/N) Is balance rated by uniform rate/variable rate? <b>Valuation reductions:</b> Valuation reductions-public infrastructure (Rm) Valuation reductions-nature reserves/park (Rm) Valuation reductions-mineral rights (Rm) Valuation reductions-R15,000 threshold (Rm) Valuation reductions-public worship (Rm) Valuation reductions-other (Rm) <b>Total valuation reductions:</b> Total value used for rating (Rm) Total land value (Rm) Total value of improvements (Rm) Total market value (Rm)																	
The District Municipality do not collect rates as there is no demarcated area allocated to the District. This schedule is therefore not applicable																	
<b>Ratings:</b> Average rate Rate revenue budget (R'000) Rate revenue expected to collect (R'000) Expected cash collection rate (%) Special rating areas (R'000) Rebates, exemptions - indigent (R'000) Rebates, exemptions - pensioners (R'000) Rebates, exemptions - bona fide farm. (R'000) Rebates, exemptions - other (R'000) Phase-in reductions/discounts (R'000) <b>Total rebates,exemptions,reductns,discounts (R'000)</b>																	

DC10 Cacadu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Property rates (rate in the Rand)</b>									
Residential properties	1		0.0031						
Residential properties - vacant land			0.0031						
Formal/informal settlements									
Small holdings			0.0031						
Farm properties - used			0.0031						
Farm properties - not used			0.0031						
Industrial properties			0.0031						
Business and commercial properties			0.0031						
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0.0031						
Municipal properties									
Public service infrastructure			0.0031						
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption			1						
Pensioners/social grants rebate or exemption			1						
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			0						
<b>Other rebates or exemptions</b>									
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			13						
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kl)			227						
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
<b>Other</b>									
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			23						
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
<b>Other</b>									
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)	50kWh						
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>									
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/ fixed fee			7						
80l bin - once a week									
250l bin - once a week									

DC10 Cacadu - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Exemptions, reductions and rebates (Rands)</b> <i>[Insert lines as applicable]</i>	The District Municipality do not collect rates and taxes as there is no demarcated area allocated to the District. This schedule is therefore not applicable							
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>	(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>	(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>	(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC10 Cacadu - Supporting Table SA14 Household bills

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % Incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Rand/cent</b>										
<b>Monthly Account for Household - 'Middle income Range'</b>										
<b>Rates and services charges:</b>										
Property rates	78.30									
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	11.76									
Water: Consumption	68.04									
Sanitation	19.99									
Refuse removal	6.05									
Other										
<b>sub-total</b>	<b>184.14</b>	-	-	-	-	-	-	-	-	-
VAT on Services										
<b>Total large household bill:</b>	<b>184.14</b>	-	-	-	-	-	-	-	-	-
<b>% Increase/-decrease</b>		(100.0%)	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>										
<b>Rates and services charges:</b>										
Property rates	46.98									
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	11.76									
Water: Consumption	56.70									
Sanitation	19.99									
Refuse removal	6.05									
Other										
<b>sub-total</b>	<b>141.48</b>	-	-	-	-	-	-	-	-	-
VAT on Services										
<b>Total small household bill:</b>	<b>141.48</b>	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		(100.0%)	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>										
<b>Rates and services charges:</b>										
Property rates										
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	11.76									
Water: Consumption										
Sanitation										
Refuse removal	19.99									
Other	6.05									
<b>sub-total</b>	<b>37.80</b>	-	-	-	-	-	-	-	-	-
VAT on Services										
<b>Total small household bill:</b>	<b>37.80</b>	-	-	-	-	-	-	-	-	-
<b>% Increase/-decrease</b>		(100.0%)	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SA15 Investment particulars by type

Investment type	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Parent municipality</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	305 968	268 613	253 856	154 912	154 912	154 912	154 912	148 960	143 407
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
<b>Municipality sub-total</b>	<b>305 968</b>	<b>268 613</b>	<b>253 856</b>	<b>154 912</b>	<b>154 912</b>	<b>154 912</b>	<b>154 912</b>	<b>148 960</b>	<b>143 407</b>
<b>Entities</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>	<b>305 968</b>	<b>268 613</b>	<b>253 856</b>	<b>154 912</b>	<b>154 912</b>	<b>154 912</b>	<b>154 912</b>	<b>148 960</b>	<b>143 407</b>



DC:10 Cacadu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
	Yrs./Months								
<u>Parent municipality</u>									
ABSA Bank	Various		Fixed Deposit	No	Fixed	Various			Various
Standard Bank	Various		Fixed Deposit	No	Fixed	Various			Various
Nedcor	Various		Fixed Deposit	No	Fixed	Various			Various
First Rand	Various		Fixed Deposit	No	Fixed	Various			Various
Investec	Various		Fixed Deposit	No	Fixed	Various			Various
<b>Municipality sub-total</b>									
<u>Entities</u>									
<b>Entities sub-total</b>									
<b>TOTAL INVESTMENTS AND INTEREST</b>									

DC10 Cacadu - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Parent municipality</b>									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases		22							
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Municipality sub-total</b>	-	22	-	-	-	-	-	-	-
<b>Entities</b>									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Entities sub-total</b>	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	-	22	-	-	-	-	-	-	-

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

DC10 Cacadu - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Impumelelo Computers	Yrs	3	Financial System Support	30 June 2013	1 500
KPMG	Yrs	5	Internal Audit Services	30 June 2014	1 200
Roman Protection Solutions	Yrs	3	Security Services	28 February 2015	550
Lukhona Catering Construction & Cleaning	Yrs	3	Cleaning Services	30 June 2014	400
AON	Yrs	3	Insurance Brokerage services	30 June 2013	650

DC10 Cacadu - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 455	574	388	991	995	831	1 232	1 232	1 232
General vehicles		40	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		426	266	206	308	312	312	555	555	555
Computers - hardware/equipment		182	48	33	139	139	11	136	136	136
Furniture and other office equipment		63	41	7	45	44	7	41	41	41
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		1 669	219	142	500	500	500	500	500	500
Other Land		75	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	2 455	574	388	991	995	831	1 232	1 232	1 232
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>R&amp;M as a % of PPE</b>		3.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as % Operating Expenditure</b>		1.1%	0.4%	0.3%	0.7%	0.5%	0.6%	0.9%	1.0%	0.9%

DC10 Cacadu - Supporting Table SA34d Consolidated Depreciation by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation									
Sewerage purification									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>	-	-	-	-	-	-	-	-	-
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									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	4 500	1 622	975	2 033	2 033	1 484	1 505	1 505	1 505
General vehicles	1 821	552	422	852	852	476	483	483	483
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	1 153	565	395	611	611	446	452	452	452
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings	1 526	505	158	770	770	562	570	570	570
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
<b>Total Depreciation</b>	<b>4 500</b>	<b>1 622</b>	<b>975</b>	<b>2 033</b>	<b>2 033</b>	<b>1 484</b>	<b>1 505</b>	<b>1 505</b>	<b>1 505</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

DC10 Cacadu - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
<b>R thousand</b>							
<b>Capital expenditure</b>							
Vote 1 - Executive and council	10 905	10 000	5 000				
Vote 2 - Finance and Corporate Services	4 057	-	-				
Vote 3 - Planning and Infrastructure development	124	-	-				
Vote 4 - Health	255	-	-				
Vote 5 - Community Services	-	-	-				
Vote 6 - Housing	-	-	-				
Vote 7 - Public Safety	114	-	-				
Vote 8 - Sport and Recreation	-	-	-				
Vote 9 - Waste Management	-	-	-				
Vote 10 - Roads	-	-	-				
Vote 11 - Water	19	-	-				
Vote 12 - Electricity	-	-	-				
Vote 13 - Other	-	-	-				
0	-	-	-				
0	-	-	-				
<i>List entity summary if applicable</i>							
<b>Total Capital Expenditure</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>	-	-	-	-
<b>Future operational costs by vote</b>							
Vote 1 - Executive and council							
Vote 2 - Finance and Corporate Services							
Vote 3 - Planning and Infrastructure development							
Vote 4 - Health							
Vote 5 - Community Services							
Vote 6 - Housing							
Vote 7 - Public Safety							
Vote 8 - Sport and Recreation							
Vote 9 - Waste Management							
Vote 10 - Roads							
Vote 11 - Water							
Vote 12 - Electricity							
Vote 13 - Other							
0							
0							
<i>List entity summary if applicable</i>							
<b>Total future operational costs</b>	-	-	-	-	-	-	-
<b>Future revenue by source</b>							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse revenue							
Service charges - other							
Rental of facilities and equipment							
<i>List other revenues sources if applicable</i>							
<i>List entity summary if applicable</i>							
<b>Total future revenue</b>	-	-	-	-	-	-	-
<b>Net Financial Implications</b>	<b>15 474</b>	<b>10 000</b>	<b>5 000</b>	-	-	-	-



DC10 Cacadu - Supporting Table SA37 Consolidated projects delayed from previous financial years

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework			
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year 2016/17	
R thousand Parent municipality: List all capital projects grouped by Municipal Vote	1.2			Examples	Examples								
Entities: List all capital projects grouped by Municipal Entity Entity Name Project name													



# **ANNEXURES**

## PROJECT BUDGET - 2014/2015

<u>PROJECTS</u>	<u>AMOUNTS</u>	<u>FUNDING SOURCE</u>
<b><u>OFFICE OF THE MAYOR</u></b>		
MORAL REGENERATION	180 000	Accumulated Surplus
IMBIZOS AND OUTREACH	150 000	Accumulated Surplus
	<u>330 000</u>	
<b>TOTAL OFFICE OF THE MUNICIPAL MANAGER</b>	<u>330 000</u>	
<b><u>OFFICE OF THE MUNICIPAL MANAGER</u></b>		
<b>PERFORMANCE MANAGEMENT</b>		
PMS SUPPORT TO LM'S	50 000	Accumulated Surplus
	<u>50 000</u>	
<b>CAPACITY BUILDING</b>		
MSIG - CAPACITY BUILDING	934 000	Grant - MSIG
	<u>934 000</u>	
<b>SPECIAL PROJECT UNIT - YOUTH, GENDER AND DISABLED</b>		
COMMEMORATION DAY CELEBRATION	200 000	Accumulated Surplus
DISABILITY EMPOWERMENT	200 000	Accumulated Surplus
WOMEN EMPOWERMENT	300 000	Accumulated Surplus
YOUTH DEVELOPMENT	250 000	Accumulated Surplus
	<u>950 000</u>	
<b>LIBRARIES</b>		
LIBRARIES	3 200 000	Accumulated Surplus
	<u>3 200 000</u>	
<b>HIV/AIDS</b>		
IMPLEMENTATION OF THE HIV/AIDS PLAN	300 000	Accumulated Surplus
	<u>300 000</u>	
<b>TOTAL OFFICE OF THE MUNICIPAL MANAGER</b>	<u>5 434 000</u>	

**DEPARTMENT: PLANNING AND DEVELOPMENT**

**PLANNING UNIT**

CONSTRUCTION OF SIDEWALKS AND WALKWAYS	50 000	Accumulated Surplus
TECHNICAL TOWN PLANNING ASSISTANCE	270 000	Accumulated Surplus
REVIEWAL OF THE ITP FOR THE DISTRICT	200 000	Accumulated Surplus
	<u>520 000</u>	

**PROJECT MANAGEMENT**

EPWP PROJECT	1 236 000	Grant - EPWP
PLANNING AND FEASIBILITY STUDY	2 000 000	Accumulated Surplus
RIETBRON EPWP ROADS & STORMWATER	1 000 000	Accumulated Surplus
DISTRICT WIDE INFRASTRUCTURE PLAN	1 500 000	Accumulated Surplus
	<u>5 736 000</u>	

**ENVIRONMENTAL HEALTH**

FEASIBILITY STUDIES FOR SOLID WASTE SITES	370 000	Accumulated Surplus
	<u>370 000</u>	

**HOUSING COORDINATOR**

HOUSING TRANSFER AND BENEFICIARY	400 000	Sundry Creditors
INFR DMA: ALIENATION	190 000	Sundry Creditors
	<u>590 000</u>	

**FIRE SERVICE - HEAD OFFICE**

CONTRIBUTION TO MUNICIPALITIES	11 500 000	Accumulated Surplus
RESTORATION OF FIRE HYDRANT DISTRICT WIDE	1 500 000	Accumulated Surplus
	<u>13 000 000</u>	

**TRANSPORT, ROADS & CAPACITY BUILDING**

INTER CITY BUS TERMINAL	5 000 000	Accumulated Surplus
RRAMS PROJECT	2 110 000	Grant - RRAMS
	<u>7 110 000</u>	

**WATER DISTRIBUTION**

MUNICIPAL DROUGHT RELIEF	400 000	Grant
JANSEVILLE WATER TREATMENT WORKS	1 600 000	Accumulated Surplus
NIEU-BETHESDA WATER TREATMENT	1 200 000	Accumulated Surplus
	<u>3 200 000</u>	

**TOTAL DEPARTMENT: PLANNING & DEVELOPMENT** 30 526 000

**DEPARTMENT : ECONOMIC DEVELOPMENT**

**MANAGEMENT**

DISTRICT DEVELOPMENT AGENCY	4 000 000	Accumulated Surplus
LEDI PROJECTS	240 000	Accumulated Surplus
RENEWABLE ENERGY AND GREEN ECONOMY	200 000	Accumulated Surplus
	<u>4 440 000</u>	

**LOCAL ECONOMIC DEVELOPMENT**

AGRICULTURAL SUPPORT	2 000 000	Accumulated Surplus
LED PROJECTS	730 000	Accumulated Surplus
CDM SMME SUPPORT PROGRAMME	1 500 000	Accumulated Surplus
BUSINESS DEVELOPMENT FORUM	150 000	Accumulated Surplus
PELLET FACTORY IN RIETBRON	350 000	Accumulated Surplus
	<u>4 730 000</u>	

**TOURISM PROMOTION & DEVELOPMENT**

SUPPORT TO LOCAL TOURISM ORGANISATIONS	600 000	Accumulated Surplus
TOURISM EDUCATION AWARENESS	600 000	Accumulated Surplus
TOURISM INFRASTRUCTURE INVESTMENT	500 000	Accumulated Surplus
TOURISM MARKETING	1 200 000	Accumulated Surplus
DEVELOPMENT OF TOURISM STATS SYSTEM	150 000	Accumulated Surplus
CREATIVE INDUSTRIES	400 000	Accumulated Surplus
TOURISM DEVELOPMENT (SMME)	800 000	Accumulated Surplus
	<u>4 250 000</u>	

**TOTAL DEPARTMENT: ECONOMIC DEVELOPMENT** 13 420 000

**DEPARTMENT: FINANCE AND COPORATE SERVICES**

**FINANCIAL ACCOUNTING DIVISION**

SUPPORT TO DISTRICT FOR IMPROVING AUDIT OUT	2 500 000	Accumulated Surplus
	<u>2 500 000</u>	

**PENSIONERS EXPENDITURE**

LONG TERM MEDICAL LIABILITIES	20 000	Grant - FMG
	<u>20 000</u>	

**TOTAL FINANCE & CORPORATE SERVICES** 2 520 000

**TOTAL PROJECT BUDGET** 52 230 000

**SUMMARY OF FUNDING**

GRANTS:

NATIONAL	4 300 000
PROVISIONAL	400 000

ACCUMULATED SURPLUS	46 940 000
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SUNDRY CREDITORS	590 000
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<b>TOTAL FUNDING / PROJECT BUDGET</b>	<b>52 230 000</b>
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**Annexure “B”**

**Mandatory Performance Measures 2013/14**

<b>Mandatory Measure</b>	<b>CDM</b>
% of households with access to basic level of water	97%*
% of households with access to basic level of sanitation	83%*
% of households with access to basic level of electricity	NA
% of households with access to basic level of solid waste removal	96%*
% of households earning less than R1100 per monthly with access to free basic services	Not measured*
% of municipality's capital budget actually spent on capital projects identified in the IDP	100%
Number of jobs created through the municipality's local economic development initiatives including capital projects	100 permanent 300 temporary
Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality approved employment equity plan	12 out of 16 (75%)
% of a municipality's budget actually spent on implementing its workplace skills plan	0.1%
Debt Coverage: Total operating revenue received – operating grants divided by debt servicing payments	NA
Service debtors to revenue: Total outstanding debtors divided by annual revenue actually received for services	NA
Cost coverage: Cash available and investments at 30 June, 2008 divided by monthly fixed operating expenditure	44,35

**Reporting measure only, not measured as performance as autonomy is with respective Local Municipalities**

**Annexure "C"**

**ANNUAL PERFORMANCE OBJECTIVES BY VOTE – OPERATIONAL MEASURES**

<b>Vote</b>	<b>GFS Function</b>	<b>Objective</b>	<b>Key Performance Indicator</b>
Executive Mayor	Executive and Council	<ul style="list-style-type: none"> <li>• Oversight of council operations and exercise delegated authority</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of planned Council meetings held</li> </ul>
Municipal Manager	Executive and Council	<ul style="list-style-type: none"> <li>• Ensure the institution is managed in an effective and efficient manner*</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of SDBIP (operational and capital projects) implemented.</li> </ul>
	Finance and Administration	<ul style="list-style-type: none"> <li>• Ensure that the Municipality complies with Legislation applicable to it*</li> <li>• Budgetary control of operating income and expenditure*</li> <li>• Ensure that CDM is active within the district in which it serves</li> <li>• Compliance with OHASA</li> <li>• Ensure that capacity of the District is given priority</li> </ul>	<ul style="list-style-type: none"> <li>• Zero incidence of repeat exception reports from Internal Audit (excl. those pre-identified as multiple year implementation programmes)</li> <li>• Existence of a disaster Management Plan</li> <li>• Income and expenditure variance not to exceed 10%</li> <li>• Completion of an investigation into a relocation to Kirkwood</li> <li>• Completion of the quarterly safety checklist</li> <li>• Maintenance of the CDM Capacity building strategy</li> </ul>
Planning and Infrastructure Development	Planning and Development	<ul style="list-style-type: none"> <li>• Market CDM to attract tourism, trade and investment</li> </ul>	<ul style="list-style-type: none"> <li>• Annual communication plan in place</li> </ul>
	Performance Management	<ul style="list-style-type: none"> <li>• Support the implementation of the IDP through the performance management of the institution and its workforce*</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of CDM employees under the PMS</li> </ul>
Economic Development	Planning and Development	<ul style="list-style-type: none"> <li>• Ensure that development occurs in the most logical way possible and in a manner that is in line with the adopted SDF principles</li> </ul>	<ul style="list-style-type: none"> <li>• 100% Projects prioritized and funded in accordance with the SDF principles</li> </ul>
	Planning and Development	<ul style="list-style-type: none"> <li>• Ensure that the growth and development agreement is implemented and used as the basis for cooperative district-wide development*</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor monetary commitments from social partners as per the GDS agreement</li> </ul>

Vote	GFS Function	Objective	Key Performance Indicator (2014/15)
Finance and Corporate Services	Finance and Administration	<ul style="list-style-type: none"> <li>• Compilation of budget and financial statements</li> <li>• Ensure that Council finances are well managed</li> <li>• Ensure HR issues are effectively dealt with</li> </ul>	<ul style="list-style-type: none"> <li>• Delivery of financial statements to OAG on or before 31 August</li> <li>• Annual approved budget</li> <li>• 100% Financial obligations required by MFMA adhered to in accordance with National Treasury MFMA implementation priorities</li> <li>• 100% job descriptions in place</li> <li>• Recruitment process completed within 8 weeks</li> <li>• Training takes place in accordance with the skills development plan.*</li> <li>• 100% disciplinary hearings organized within 15 working days after service of notice of misconduct.</li> </ul>
	Executive and Council	<ul style="list-style-type: none"> <li>• Ensure decision makers receive information</li> </ul>	<ul style="list-style-type: none"> <li>• 100% council agendas delivered prior to 5 days of meeting</li> </ul>

\* Indicator supported and implemented across all Votes



**Annexure “D”**

**Revenue by Source**

<b>Source</b>	<b>Performance Measure</b>	<b>Performance Target</b>
Other income	% of sundry income collected	100 %
Rental of facilities & Equipment	% of fees received	100 %
Interest earned - external investments	Average rate of return/ prime rate	70 %
Interest earned – outstanding debtors	Average rate of return/ prime rate	102 %
Settlement discounts	% of settlement discounts negotiated	1 %
Contributions – other municipalities	% of contributions recovered (if applicable)	100%
Government Grants and Subsidies	% of Grants received	100%
Contribution: Surplus account	% of cash backed surplus utilized	80%

**Note:** All other income sources are determined by National and Provincial Departments and as promulgated by DORA Act.

## CACADU DISTRICT MUNICIPLAITY

## CAPITAL BUDGET 2014/15

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
<b>EXECUTIVE AND COUNCIL - GFS</b>					
<b>OFFICE OF THE MAYOR</b>					
<b>COUNCIL EXPENSES</b>					
Pedenza	Office equipment	1	12 000	12 000	Accumulated profits
Filing Cabinet 5 drawer	Office equipment	1	12 000	12 000	Accumulated profits
Filing Cabinets 4 drawer	Office equipment	1	8 000	8 000	Accumulated profits
Stationery Cabinet	Office equipment	1	8 000	8 000	Accumulated profits
Swivel Chairs	Office equipment	1	3 000	3 000	Accumulated profits
Colour Printer	Office equipment	1	8 000	8 000	Accumulated profits
Fridge	Office equipment	2	5 000	10 000	Accumulated profits
				61 000	
<b>TOTAL VOTE : OFFICE OF MAYOR</b>				<b>61 000</b>	
<b>OFFICE OF THE MUNICIPAL MANAGER</b>					
<b>MANAGEMENT</b>					
Printer	Office equipment	1	4 000	4 000	Accumulated profits
Swivel Chairs	Office equipment	1	3 000	3 000	Accumulated profits
Shredder	Office equipment	1	8 000	8 000	Accumulated profits
Punch - Heavy Duty	Office equipment	1	3 000	3 000	Accumulated profits
Coffee Machine	Office equipment	1	5 000	5 000	Accumulated profits
Computer	Office equipment	1	12 000	12 000	Accumulated profits
Committee room 2 make over	Office equipment	1	200 000	200 000	Accumulated profits
Relocation - New Offices	Land and Buildings	1	10 000 000	10 000 000	Accumulated profits
Fax machine	Office equipment	1	5 000	5 000	Accumulated profits
				10 240 000	
<b>CAPACITY BUILDING</b>					
Swivel Chairs	Office equipment	5	3 000	15 000	Accumulated profits
Desks	Office equipment	3	12 000	36 000	Accumulated profits
Fax Machine 4 in 1	Office equipment	1	8 000	8 000	Accumulated profits
Printer	Office equipment	1	4 000	4 000	Accumulated profits
Computer	Office equipment	1	12 000	12 000	Accumulated profits
				75 000	
<b>TOTAL VOTE : OFFICE OF MUNICIPAL MANAGER</b>				<b>10 315 000</b>	
<b>DEPARTMENT : FINANCE AND CORPORATE SERVICES</b>					
<b>TOTAL : EXECUTIVE AND COUNCIL - GFS</b>				<b>10 376 000</b>	
<b>FINANCE AND ADMINISTRATION - GFS</b>					

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
<b>DEPARTMENT : FINANCE AND CORPORATE SERVICES</b>					
<b>CORPORATE SERVICES</b>					
<b>PEOPLE MANAGEMENT</b>					
Shredder - Industrial	Office equipment	1	17 000	17 000	Accumulated profits
Laptop	Office equipment	1	12 000	12 000	Accumulated profits
Desk	Office equipment	4	15 000	60 000	Accumulated profits
Swivel Chair	Office equipment	3	3 000	9 000	Accumulated profits
Air Conditioner	Office equipment	5	13 000	65 000	Accumulated profits
Swivel Chair	Office equipment	1	3 000	3 000	Accumulated profits
Visitors Chairs	Office equipment	2	2 500	5 000	Accumulated profits
Microwave	Office equipment	1	3 000	3 000	Accumulated profits
Guillotine	Office equipment	1	3 000	3 000	Accumulated profits
Boardroom Table	Office equipment	1	40 000	40 000	Accumulated profits
HR System	Office equipment	1	200 000	200 000	Accumulated profits
				417 000	
<b>TOTAL : CORPORATE SERVICES</b>				<b>417 000</b>	
<b>FINANCE</b>					
<b>ASSET MANAGEMENT</b>					
Swivel Chair	Office equipment	2	3 000	6 000	Accumulated profits
Visitors Chairs	Office equipment	2	2 500	5 000	Accumulated profits
Filing Cabinets	Office equipment	1	12 000	12 000	Accumulated profits
Starter Pack	Office equipment	1	2 000	2 000	Accumulated profits
Desks	Office equipment	1	15 000	15 000	Accumulated profits
Laptops	Office equipment	1	15 000	15 000	Accumulated profits
				55 000	
<b>PROCUREMENT</b>					
Swivel Chair	Office equipment	1	3 000	3 000	Accumulated profits
				3 000	
<b>LEGAL SERVICES</b>					
Contract Management System	Office equipment	1	200 000	200 000	Accumulated profits
				200 000	
<b>PAYROLL</b>					
Swivel Chair	Office equipment	1	3 000	3 000	Accumulated profits
Desks	Office equipment	1	15 000	15 000	Accumulated profits
Calculator with tally	Office equipment	1	2 000	2 000	Accumulated profits
				20 000	
<b>TOTAL : FINANCE</b>				<b>278 000</b>	
<b>INFORMATION TECHNOLOGY</b>					
<b>IT</b>					
Chairs	Office equipment	3	3 000	9 000	Accumulated profits
Visitors Chairs	Office equipment	2	2 500	5 000	Accumulated profits
Microwave	Office equipment	1	3 000	3 000	Accumulated profits
Server (virtual Centre Server)	Office equipment	1	550 000	550 000	Accumulated profits
Storage Server	Office equipment	1	280 000	280 000	Accumulated profits
Veeam Software	Office equipment	1	60 000	60 000	Accumulated profits
Licenses	Office equipment	1	60 000	60 000	Accumulated profits
Financial Systems	Computer Software	1	2 000 000	2 000 000	Accumulated profits
Wireless for the building	Office equipment	1	200 000	200 000	Accumulated profits
<b>TOTAL : INFORMATION TECHNOLOGY</b>				<b>3 167 000</b>	

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
<b>PROPERTY SERVICES</b>					
<b>ESTATES</b>					
Airconditioners	Office equipment	15	13 000	195 000	Accumulated profits
<b>TOTAL: PROPERTY SERVICES</b>				<b>195 000</b>	
<b>TOTAL VOTE : DEPARTMENT : FINANCE AND CORPORATE SERVICES</b>				<b>4 057 000</b>	
<b>TOTAL : FINANCE AND ADMINISTRATION - GFS</b>				<b>4 057 000</b>	
<b>PLANNING AND DEVELOPMENT - GFS</b>					
<b>DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT</b>					
<b>MANAGEMENT</b>					
Office Chairs	Office equipment	4	3 000	12 000	Accumulated profits
Visitors chairs	Office equipment	6	2 000	12 000	Accumulated profits
L shape desks with 2 pedestals	Office equipment	2	40 000	80 000	Accumulated profits
Laptops	Office equipment	2	30 000	60 000	Accumulated profits
Computer	Office equipment	1	12 000	12 000	Accumulated profits
Credenza	Office equipment	1	7 000	7 000	Accumulated profits
Boardroom Chairs	Office equipment	10	3 000	30 000	Accumulated profits
Projector	Office equipment	1	5 000	5 000	Accumulated profits
Urn	Office equipment	1	2 000	2 000	Accumulated profits
				220 000	
<b>ENVIRONMENTAL HEALTH</b>					
Office chairs	Office equipment	3	3 000	9 000	Accumulated profits
Laptops	Office equipment	8	15 000	120 000	Accumulated profits
Colour Printers	Office equipment	4	6 000	24 000	Accumulated profits
Digital Cameras	Office equipment	3	8 000	24 000	Accumulated profits
Noise Level Meter	Office equipment	1	22 000	22 000	Accumulated profits
Camera	Office equipment	3	8 000	24 000	Accumulated profits
Computer	Office equipment	1	12 000	12 000	Accumulated profits
Book Shelf	Office equipment	2	4 000	8 000	Accumulated profits
Filing Cabinets	Office equipment	2	6 000	12 000	Accumulated profits
				255 000	
<b>PLANNING UNIT</b>					
Office chairs	Office equipment	5	3 000	15 000	Accumulated profits
Camera	Office equipment	1	8 000	8 000	Accumulated profits
				23 000	
<b>DISASTER MANAGEMENT</b>					
Office chairs	Office equipment	8	3 000	24 000	Accumulated profits
Visitors chairs	Office equipment	2	2 000	4 000	Accumulated profits
L shape desk with 2 pedestals	Office equipment	1	20 000	20 000	Accumulated profits
Boardroom chairs	Office equipment	14	3 000	42 000	Accumulated profits
Fridge	Office equipment	1	6 000	6 000	Accumulated profits
Microwave	Office equipment	1	3 000	3 000	Accumulated profits
Kitchen Cabinets	Office equipment	1	15 000	15 000	Accumulated profits
				114 000	

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
<b>PROJECT MANAGEMENT</b>					
Office Chairs	Office equipment	6	3 000	18 000	Accumulated profits
Laptops	Office equipment	4	12 000	48 000	Accumulated profits
GPS	Office equipment	1	5 000	5 000	Accumulated profits
				71 000	
<b>WSA</b>					
Office chair	Office equipment	1	3 000	3 000	Accumulated profits
Visitors chairs	Office equipment	2	2 000	4 000	Accumulated profits
Computer	Office equipment	1	12 000	12 000	Accumulated profits
				19 000	
<b>VOTE TOTAL : DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT</b>				<b>702 000</b>	
<b>TOTAL : PLANNING AND INFRASTRUCTURE DEVELOPMENT - GFS</b>				<b>702 000</b>	
<b>DEPARTMENT : ECONOMIC DEVELOPMENT MANAGEMENT</b>					
Aicconditioners	Office equipment	2	13 000	26 000	Accumulated profits
Visitors Chairs	Office equipment	2	2 500	5 000	Accumulated profits
Swivel Chair	Office equipment	1	3 000	3 000	Accumulated profits
Credenza	Office equipment	1	3 000	3 000	Accumulated profits
Filling Cabinet	Office equipment	1	12 000	12 000	Accumulated profits
Foyer enhancement - 2nd Phase	Office equipment	1	250 000	250 000	Accumulated profits
Fax Machine	Office equipment	1	5 000	5 000	Accumulated profits
Projector	Office equipment	1	5 000	5 000	Accumulated profits
				309 000	
<b>LOCAL ECONOMIC DEVELOPMENT</b>					
Filling Cabinet	Office equipment	1	12 000	12 000	Accumulated profits
Desk	Office equipment	1	15 000	15 000	Accumulated profits
Swivel Chair	Office equipment	1	3 000	3 000	Accumulated profits
				30 000	
<b>TOTAL VOTE : DEPARTMENT : ECONOMIC DEVELOPMENT</b>				<b>339 000</b>	
<b>TOTAL : ECONOMIC DEVELOPMENT - GFS</b>				<b>339 000</b>	
<b>Total Capital Budget</b>				<b>15 474 000</b>	
<b>FUNDING OF CAPITAL BUDGET</b>					
CDM - Accumulated Profits				15 474 000	
				15 474 000	

## TARIFFS 2014/2015

## FINANCE AND ADMINISTRATION

1. AGREEMENTS

1.1 Framing Agreements - Standard, per agreement	b	each	R 65.00
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2. COMPUTERISED INFORMATION

2.1 Computer Prints - per eyeline page	b	each	R 3.25
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2.2 Address labels (self stick ) - per eyeline page	b	each	R 6.50
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## 2.4 Computer Disks

2.4.1 Basic service fee	b	each	R 250.00
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2.4.2 Price per record	b	each	R 0.50
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(Inclusive of the price of the floppy disk)

3 FAXES

4.1 Cost of transmitting fax - per page	b	each	R 1.20
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4.2 Cost of receiving fax - per page	b	each	R 1.20
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4 INTEREST RATE

4.1 Standard Rate of Interest means a rate of interest which is two percent higher than the rate of interest payable by a Council to its bank in respect of an overdraft	a		
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5 SEARCH AND INSPECTION FEES

Furnishing of information to the Public (P.N. 705/1985 d.d.)

Subject to the provisions of any law, any person applying to the Council for information from any records kept by the Council shall be furnished with such information upon payment of the under-mentioned fees provided that if such person is the owner of the property in respect of which the information is applied for, he shall be exempt from the payment of such fees:-

1. In respect of the search of any Index to any account not in a service register	b	each	R 10.00
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2. In respect of the search of any Index to an account in a service register (water, sanitation, sewage, miscellaneous debts etc.)	b	each	R 10.00
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3. For the inspection of any deed, document or diagram or any details relating thereto	b	each	R 10.00
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4. For the supply of any certificate of valuation or of the outstanding charges against property, except certificates referred to in Section 96 of Ordinance No. 2 of 1974 and Ordinance No. 18 of 1976	b	each	R 80.00
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5. In respect of any search for information where a fee for such search has not been prescribed by (1), (2) or (3) above	b	each	R 50.00
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<b>6 PHOTOCOPIES</b>				
	A3	b	each	R 1.50
	A4	b	each	R 1.00
<b>7 PARKING</b>				
9.11 <u>Private (Staff)</u>				
	9.1.1 Standard Bank	b	each	R 40.00
<b>8 OTHER</b>				
Tariffs as detailed in Government Gazette No. 7224 Volume 428; No 22125 dated 9 March, 2001				
<b>9 ESTATES</b>				
	9.1 Rental - Internal	b	per m <sup>2</sup>	R 62.00
	9.2 Rental - External (Standard Bank building)	b	per m <sup>2</sup>	R 60.00
<b>10 TENDER DOCUMENTS</b>				
	10.1 Tender document Administration Fee	b	each	R 80.00
<b>11 CERTIFICATES</b>				
	11.1 Clearance certificates	b	each	R 35.00
	11.2 Valuation certificates	b		R 35.00
	a Tarriff exempt from VAT			
	b Tarriff is standard rated and VAT inclusive			
<b>COMPUTER GENERATED PLANS</b>				
<b>1 Paper</b>				
	1.1 Plotter prints A0	b	each	R 35.00
	1.2 Plotter prints A1	b	each	R 25.00
	1.3 A3 (cut sheets)	b	each	R 12.00
	1.4 A4 prints Laser & Colour	b	each	R 7.50
<b>2 Film</b>				
	2.1 A4 Plotter Film	b	each	R 10.00
	2.2 A4 Overhead Transparencies	b	each	R 20.00
	2.3 A1 Plotter Film	b	each	R 45.00
<b>3 Extract of digital Data to disc (1,44 MB) first disc</b>				
	First Disc	b	each	R 320.00
	Second disc and thereafter	b	each	R 80.00
<b>4 Search and Inspection Fees</b>				
	4.1 Furnishing mapping information	b	per hour	R 80.00
	b Tarriff is standard rated and VAT inclusive			
<b>ENVIRONMENTAL HEALTH</b>				
1	<b><u>Certifiacte of Acceptability</u></b>	b	each	R 65.00
	b Tarriff is standard rated and VAT inclusive			
<b>PROMOTION OF ACCESS TO INFORMATION ACT</b>				
Part ii of Notice 187 in the Government Gazette on 1 November 2006				
1	The fee for a copy of the manual as contemplated in regulation 5(c) is <u>R0.60</u> for every photocopy of an A4-size page or part thereof.			

2 The fees for reproduction referred to in regulation 7(1) are as follows:

a)	For every photocopy of an A4-size page or part thereof	b	R 0.90
b)	For every photocopy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.60
c)	For a copy in a computer-readable form on -		
	i) stiffy disc	b	R 7.00
	ii) compact disc	b	R 50.00
d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 30.00
	ii) For a copy of visual images	b	R 90.00
e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 17.50
	ii) For a copy of an audio record	b	R 25.00

3 The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is

4 The access fees payable by a requester referred to in regulation 7(3) are as follows:

(1) a)	For every photocopy of an A4-size page or part thereof	b	R 0.90
b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.60
c)	For a copy in a computer-readable form on -		
	i) stiffy disc	b	R 7.00
	ii) compact disc	b	R 50.00
d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 30.00
	ii) For a copy of visual images	b	R 90.00
e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 17.50
	ii) For a copy of an audio record	b	R 25.00
f)	To search for and prepare the record for disclosure, <u>R15.00</u> for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.		

(2) For purposes of section 22(2) of the Act, the following applies:

- a) Six hours as the hours to be exceeded before a deposit is payable; and
- b) one third of the access fee is payable as a deposit by the requester.

(3) The actual postage is payable when a copy of a record must be posted to a requester.

- b) Tarriff is standard rated and VAT inclusive



CACADU DISTRICT MUNICIPALITY: DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2014/15

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2014/15	Department	GFS	2014/15 Account Number	2014/15 R's	Performance Milestones			
									30 Sep 2014 Target	31 Dec 2014 Target	31 Mar 2015 Target	30 Jun 2015 Target
<b>DEVELOPMENT PRIORITY 1: INFRASTRUCTURE INVESTMENT</b>												
To provide support to LMs on planning and implementation of bulk water supply projects, contributing to the reduction of the backlog to 5% by 2017	Implementation of water projects as mandated by LMs	Jansenville Water Conservation and Demand Management	Installation of Meters in Jansenville	Meters installed	Planning and Infrastructure Services	Water	01 158 78295	R 1 500 000	25% complete	75% Complete	100% Complete	NA
		District Wide Infrastructure Plan	Infrastructure Plan Developed	Five year Infrastructure Plan	Planning and Infrastructure Services	All Services	To be determined	R 1 500 000	Consultant appointed	Study commenced	40% Progress	100% Complete
		Review and Consolidation of Camdeboo Zoning Scheme Regulations	Reviewed Camdeboo Zoning Scheme	Reviewed and Consolidated Zoning Scheme Regulations	Planning and Infrastructure Services	Planning & Development	01 152 78254	R 200 000	Regulations Finalised	N/A	N/A	N/A
		Construction of a Inter-city Bus-Terminal in Graaff Reinet	Construction of Inter-City Bus Terminal in Graaff Reinet	75% Construction of Bus-terminal Complete	Visual Assessments and Inventory surveys complete	Planning and Infrastructure Services	Road Transport	01 154 78255	R 5 000 000	Contractor on site	25% Complete	60% Complete
		Rural Roads Asset Management System (RRAMS)	Rural Roads Asset Management System set up.	Visual Assessments and Inventory surveys complete	Planning and Infrastructure Services	Roads	01 154 75360	R 2 110 000	GIS base data 100% set up	50% Visual Assessments of roads complete	Data and GIS Reconciliation and Refinement 100% complete	Inventory surveys (bridges, culverts, sw, signage etc.) 100% complete
<b>DEVELOPMENT PRIORITY 2: CAPACITY BUILDING AND SUPPORT TO LMS</b>												
To improve effectiveness in municipal financial management	Improve corporate governance systems both in the district and LMs	Support to LMs to improve Audit Outcomes	Provision of assistance to 5 LMs in respect to GRAP compliance and improve Audit Outcomes	Provide assistance through 1 training workshops held in GRAP compliance and new standards by making available financial management support to deal with issues raised in the LMs AG's management letter	Finance & Corporate Services	Finance and Admin	01 055 78207	R 2 900 000	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls
									Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2014/15	Department	GFS	2014/15 Account Number	2014/15 R's	Performance Milestones			
									30 Sep 2014 Target	31 Dec 2014 Target	31 Mar 2015 Target	30 Jun 2015 Target
To assist Municipalities to achieve and sustain clean audits by 2014 and annually thereafter.	Improve corporate governance systems both in the district and LMs.	Implementation of CDM Performance Management Tool at LMs	100% Implementation of the Automated CDM PMS System in all LMs	Performance Management Support(PMS) Support to the 9 LMs in CDM with the implementation of the Automated CDM PMS System.	Municipal Manager's Office	Other	01 027 78136	R 50 000	50% Implementation of CDM Automated PMS System at LM's	70% Implementation of CDM Automated PMS System at LM's	90 % Implementation of CDM Automated PMS System at LM's	Project Complete
<b>DEVELOPMENT PRIORITY 3: ECONOMIC DEVELOPMENT</b>												
Broaden economic participation and inclusion by increasing the number and support to small enterprises by 10%	Facilitate community and worker participation in share ownership	Pellet factory in Rietbron	Business Plans reviewed. Commercial Farmers mobilised and two funding proposals submitted	Pre-establishment Phase report completed and submitted to Council	Economic Development	LED	01 147 78241	R 350 000	Business Plan reviewed	Mobilisation of key stakeholders, LM, Communities, Farmers and Sector Depts.	2nd 12 month cycle for 2 roll-out projects evaluated	Land Secured and 2 funding proposals submitted to prospective funding agencies.
	Support to SMMEs and Cooperatives (new).	Development Support to SMMEs/Cooperatives in the Local Municipalities	5 SMME and Cooperatives business support. CDM hosting one SMME Fair	2 SMME from LMs supported. 3 Cooperatives supported. One SMME fair organised.	Economic Development	LED	01 147 78216	R 1 500 000	Invite proposals from LMs for Coop support. Select 2 SMMEs from LED sector plans of LMs. Submit to Mayco for approval	PSC established for approved projects.SLA signed with LMs	Monitor implementation and submit progress report to Mayco	Host CDM SMME Fair
	Institutional Support (new)	Facilitate Sector-Specific partnerships	1 PPP project facilitated - Honeybush Tea Industry	Partnership secured through business Cooperation	Economic Development	LED	To be determined	R 750 000	Facilitate PPP for H/bush Tea project	MOU us signed by KKM LM, CDM and Private Sector	Implement the PPP for H/bush tea project	Official Launch and report progress to Mayco.
		Implement DST and CDF annual programme/action plan	Capacity Development for LMs is undertaken	To ensure DST plans are implemented and CDFs are active and operational	Economic Development	LED	To be determined	R 750 000	1 meeting of DST held. 1 meeting of CDF held. Report progress to Mayco	LED capacity Building programme implemented	1 meeting of DST held. 1 meeting of CDF held. Report progress to Mayco	LED capacity building programme is implemented.
Invest in natural capital to contribute to government's target of creating 20,000 "green" jobs by 2020.	Grow rural tourism economy	Tourism Infrastructure investment	To support at least 1 tourism infrastructure projects by installing signage for the Greater Addo Tourism Route	1 tourism infrastructure projects supported- Greater Addo Tourism Route	Economic Development	Tourism	01 400 78284	R 500 000	Approval of identified and confirmed sites by regulating bodies	Design and construction of signs	Addo Route signs erected	Route Monitoring

Objective	Strategy	Project	Key Performance Indicator	Annual Target 2014/15	Department	GFS	2014/15 Account Number	2014/15 R's	Performance Milestones												
									30 Sep 2014 Target	31 Dec 2014 Target	31 Mar 2015 Target	30 Jun 2015 Target									
											Tourism marketing	To conduct review and implementation of tourism marketing strategy	Tourism marketing strategy reviewed and implemented	Economic Development	Tourism	01 400 78124	R 1 200 000	Review and implementation plan of the Tourism Marketing strategy completed.	Participation at the Getaway show; Preparations and confirmation for the Tourism Indaba; Monthly Getaway for Locals; Placements in at least 2 media channels, summer campaign	Placements in at least 2 media channels; Winter Campaign; Printing 7 wonders area brochures	Participate at Tourism Indaba, Winter Campaign roll out; Placements in at least 2 media channels; Support at least to 2 Festivals in the District
											Support to LTOs	To support at least 5 LTO's	5 LTO's supported	Economic Development	Tourism	01 400 78052	R 600 000	Request for project proposals.	Proposals reviewed, evaluated and submitted to Mayoral Committee for approval	5 LTO projects funded, implemented and monitored	Funded Projects implemented and funds spent according to project plan and Monitor
											Tourism Sector Development Support to LMs	To support at least 2 LM's	2 LMs supported	Economic Development	Tourism	01 400 78052	R 800 000	Request for project proposals.	Proposals reviewed, evaluated and submitted to Mayoral Committee for approval	2 LM projects funded, implemented and monitored	Funded Projects implemented and funds spent according to project plan and Monitor
		Tourism education and awareness	Funding Support to Wilderness Foundation Training Programme (Umzi Welthu) for at least 6 distinct participants	Umzi Welthu supported through transfer of funding for skills development and capacity building	Economic Development	Tourism	01 400 78217	R 600 000	6 participants from the District selected and training commenced	Training in progress	Half year progress report submitted	Training programme completed and close-out report to MC									
		Agricultural mentorship programme	Mentorship implemented and evaluated in 7 LMs	12 Emerging farmers projects mentored in 7 LM and experiences documented	Economic Development	LED	01 147 78188	R 2 000 000	Business Plan reviewed	Four projects implemented and monitored	four projects evaluated	Four projects evaluated									
		Construction of a Community Library in Alexandria	Provision of a New Community Library in Alexandria	Construction of Library Complete	Planning and Infrastructure Services	Planning & Development	01 205 78421	R 972 000	50% construction of library completed	75% construction of library completed	100% construction of library completed	N/A									

DEVELOPMENT PRIORITY 4: COMMUNITY AND SOCIAL SERVICES





## PERFORMANCE AGREEMENT

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MADE AND ENTERED INTO BY AND BETWEEN:



**THE CACADU DISTRICT MUNICIPALITY  
AS REPRESENTED BY THE EXECUTIVE MAYOR**

**KHUNJUZWA KEKANA**  
(HEREIN REFERED TO AS THE 'EMPLOYER')

**AND**

**DAYALAN MURUVEN PILLAY**  
**MUNICIPAL MANAGER**  
(HEREIN REFERED TO AS THE 'EMPLOYEE')

FOR THE FINANCIAL YEAR:  
1 JULY 2013 - 30 JUNE 2014

**WHEREBY IT IS AGREED AS FOLLOWS:**

**1. INTRODUCTION**

- 1.1 The **Employer** has entered into a contract of employment with the **Employee** in terms of section 57(1)(a) of the Local Government: Municipal Systems Act 32 of 2000 ("the Systems Act"). The **Employer** and the **Employee** are hereinafter referred to as "the Parties".
- 1.2 Section 57(1)(b) of the Systems Act, read with the Contract of Employment concluded between the parties, requires the parties to conclude an annual performance agreement.
- 1.3 The parties wish to ensure that they are clear about the goals to be achieved, and secure the commitment of the **Employee** to a set of outcomes that will secure local government policy goals.
- 1.4 The parties wish to ensure that there is compliance with Sections 57(4A), 57(4B) and 57(5) of the Systems Act.
- 1.5 That the in terms of the MFMA Regulations and Government Gazette Vol. 504, No. 29967 dated 15 June 2007, the **Employee** will obtain the minimum competency requirements to execute his/her function by 2014.

**2. PURPOSE OF THIS AGREEMENT**

The purpose of this Agreement is to -

- 2.1 comply with the provisions of Section 57(1)(b),(4A),(4B) and (5) of the Act as well as the employment contract entered into between the parties;
- 2.2 specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality;
- 2.3 specify accountabilities as set out in a performance plan, which forms an annexure to the performance agreement;
- 2.4 monitor and measure performance against set targeted outputs;
- 2.5 use the performance agreement as the basis for assessing whether the employee has met the performance expectations applicable to his or her job;
- 2.6 in the event of outstanding performance, to appropriately reward the employee; and
- 2.7 give effect to the employer's commitment to a performance-orientated relationship with its employee in attaining equitable and improved service delivery.

*Handwritten signatures and initials:*  
CMB  
K...  
Z...  
A...

### 3 COMMENCEMENT AND DURATION

- 3.1 This Agreement will commence on the **1<sup>st</sup> July 2013** and will remain in force until **30<sup>th</sup> June 2014** thereafter a new Performance Agreement, Performance Plan and Personal Development Plan shall be concluded between the parties for the next financial year or any portion thereof.
- 3.2 The parties will review the provisions of this Agreement during June each year. The parties will conclude a new Performance Agreement and Performance Plan that replaces this Agreement at least once a year by not later than the beginning of each successive financial year.
- 3.3 This Agreement will terminate on the termination of the **Employee's** contract of employment for any reason.
- 3.4 The content of this Agreement may be revised at any time during the above-mentioned period to determine the applicability of the matters agreed upon.
- 3.5 If at any time during the validity of this Agreement the work environment alters (whether as a result of government or council decisions or otherwise) to the extent that the contents of this Agreement are no longer appropriate, the contents shall immediately be revised.

### 4 PERFORMANCE OBJECTIVES

- 4.1 The Performance Plan (Annexure A) sets out-
  - 4.1.1 the performance objectives and targets that must be met by the **Employee**; and
  - 4.1.2 the time frames within which those performance objectives and targets must be met.
- 4.2 The performance objectives and targets reflected in Annexure A are set by the **Employer** in consultation with the **Employee** and based on the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the **Employer**, and shall include key objectives; key performance indicators; target dates and weightings.
  - 4.2.1 The key objectives describe the main tasks that need to be done.
  - 4.2.2 The key performance indicators and means of verification provide the details of the evidence that must be provided to show that a key objective has been achieved.
  - 4.2.3 The target dates describe the timeframe in which the work must be achieved.
  - 4.2.4 The weightings show the relative importance of the key objectives to each other.
- 4.3 The **Employee's** performance will, in addition, be measured in terms of contributions to the goals and strategies set out in the **Employer's** Integrated Development Plan.

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## 5 PERFORMANCE MANAGEMENT SYSTEM

- 5.1 The **Employee** agrees to participate in the performance management system that the **Employer** adopts or introduces for the **Employer**, management and municipal staff of the **Employer**.
- 5.2 The **Employee** accepts that the purpose of the performance management system will be to provide a comprehensive system with specific performance standards to assist the **Employer**, management and municipal staff to perform to the standards required.
- 5.3 The **Employer** will consult the **Employee** about the specific performance standards that will be included in the performance management system as applicable to the **Employee**.
- 5.4 The **Employee** undertakes to actively focus towards the promotion and implementation of the KPAs (including special projects relevant to the employee's responsibilities) within the local government framework.
- 5.5 The criteria upon which the performance of the **Employee** shall be assessed shall consist of two components, both of which shall be contained in the Performance Agreement.
- 5.5.1 The **Employee** must be assessed against both components, with a weighting of 80:20 allocated to the Key Performance Areas (KPAs) and the Core Competency Requirements (CCRs) respectively.
- 5.5.2 Each area of assessment will be weighted and will contribute a specific part to the total score.
- 5.5.3 KPAs covering the main areas of work will account for 80% and CCRs will account for 20% of the final assessment.
- 5.6 The **Employee's** assessment will be based on his / her performance in terms of the outputs / outcomes (performance indicators) identified as per attached Performance Plan (**Annexure A**), which are linked to the KPA's, and will constitute 80% of the overall assessment result as per the weightings agreed to between the **Employer** and **Employee**:

Key Performance Areas (KPA's)	Weighting
Municipal Institutional Development and Transformation	19,3%
Basic Service Delivery	10,9%
Local Economic Development (LED)	16%
Municipal Financial Viability and Management	30,3%
Good Governance and Public Participation	23,5%
<b>Total</b>	<b>100%</b>

- 5.7 In the case of managers directly accountable to the municipal manager, key performance areas related to the functional area of the relevant manager, must be subject to negotiation between the municipal manager and the relevant manager.
- 5.8 The CCRs will make up the other 20% of the **Employee's** assessment score. CCRs that are deemed to be most critical for the **Employee's** specific job should be selected (✓) from the list below as agreed to between the **Employer** and **Employee**. Three of the CCRs are compulsory for Municipal Managers:

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CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	√	WEIGHT
Strategic Capability and Leadership		
Programme and Project Management		
Financial Management	compulsory	25
Change Management		
Knowledge Management		
Service Delivery Innovation		
Problem Solving and Analysis		
People Management and Empowerment	compulsory	25
Client Orientation and Customer Focus	compulsory	25
Communication		
Honesty and Integrity		
CORE OCCUPATIONAL COMPETENCIES (COC)		
Competence in Self Management		
Interpretation of and implementation within the legislative and national policy frameworks	√	25
Knowledge of Performance Management and Reporting		
Knowledge of global and South African specific political, social and economic contexts		
Competence in policy conceptualisation, analysis and implementation		
Knowledge of more than one functional municipal field / discipline		
Skills in Mediation		
Skills in Governance		
Competence as required by other national line sector departments		
Exceptional and dynamic creativity to improve the functioning of the municipality		
Total percentage	-	100%

## 6. EVALUATING PERFORMANCE

- 6.1 The Performance Plan (Annexure A) to this Agreement sets out -
- 6.1.1 the standards and procedures for evaluating the **Employee's** performance; and
- 6.1.2 the intervals for the evaluation of the **Employee's** performance.
- 6.2 Despite the establishment of agreed intervals for evaluation, the **Employer** may in addition review the **Employee's** performance at any stage while the contract of employment remains in force.
- 6.3 Personal growth and development needs identified during any performance review discussion must be documented in a Personal Development Plan as well as the actions agreed to and implementation must take place within set time frames.
- 6.4 The **Employee's** performance will be measured in terms of contributions to the goals and strategies set out in the **Employer's** IDP.
- 6.5 The annual performance appraisal will involve:

**6.5.1 Assessment of the achievement of results as outlined in the performance plan:**

- (a) Each KPA should be assessed according to the extent to which the specified standards or performance indicators have been met and with due regard to ad hoc tasks that had to be performed under the KPA.
- (b) An indicative rating on the five-point scale should be provided for each KPA.
- (c) The applicable assessment rating calculator (refer to paragraph 6.5.3 below) must then be used to add the scores and calculate a final KPA score.

**6.5.2 Assessment of the CCRs**

- (a) Each CCR should be assessed according to the extent to which the specified standards have been met.
- (b) An indicative rating on the five-point scale should be provided for each CCR.
- (c) This rating should be multiplied by the weighting given to each CCR during the contracting process, to provide a score.
- (d) The applicable assessment rating calculator (refer to paragraph 6.5.1) must then be used to add the scores and calculate a final CCR score.

**6.5.3 Overall rating**

An overall rating is calculated by using the applicable assessment-rating calculator. Such overall rating represents the outcome of the performance appraisal.

6.6 The assessment of the performance of the **Employee** will be based on the following rating scale for KPA's and CCRs:

Level	Terminology	Description	Rating				
			1	2	3	4	5
5	Outstanding performance	Performance far exceeds the standard expected of an employee at this level. The appraisal indicates that the Employee has achieved above fully effective results against all performance criteria and indicators as specified in the PA and Performance plan and maintained this in all areas of responsibility throughout the year.					
4	Performance significantly above expectations	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the Employee has achieved above fully effective results against more than half of the performance criteria and indicators and fully achieved all others throughout the year.					

Level	Terminology	Description	Rating				
			1	2	3	4	5
3	Fully effective	Performance fully meets the standards expected in all areas of the job. The appraisal indicates that the Employee has fully achieved effective results against all significant performance criteria and indicators as specified in the PA and Performance Plan.					
2	Not fully effective	Performance is below the standard required for the job in key areas. Performance meets some of the standards expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against more than half the key performance criteria and indicators as specified in the PA and Performance Plan.					
1	Unacceptable performance	Performance does not meet the standard expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the PA and Performance Plan. The employee has failed to demonstrate the commitment or ability to bring performance up to the level expected in the job despite management efforts to encourage improvement.					

6.7 For purposes of evaluating the annual performance of the municipal manager, an evaluation panel constituted of the following persons must be established -

- 6.7.1 Executive Mayor or Mayor;
- 6.7.2 Chairperson of the performance audit committee or the audit committee in the absence of a performance audit committee;
- 6.7.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council;
- 6.7.4 Mayor and/or municipal manager from another municipality; and
- 6.7.5 Member of a ward committee as nominated by the Executive Mayor or Mayor.

6.8 For purposes of evaluating the annual performance of managers directly accountable to the municipal managers, an evaluation panel constituted of the following persons must be established -

- 6.8.1 Municipal Manager;
- 6.8.2 Chairperson of the performance audit committee or the audit committee in the absence of a performance audit committee;
- 6.8.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council; and
- 6.8.4 Municipal manager from another municipality.

6.9 The manager responsible for human resources of the municipality must provide secretariat services to the evaluation panels referred to in sub-regulations (6.7) and (6.8).

*CNB*  
*Ruth*  
*W* *B* *W*

## 7. SCHEDULE FOR PERFORMANCE REVIEWS

7.1 The performance of each **Employee** in relation to his / her performance agreement shall be reviewed on the following dates with the understanding that reviews in the first and third quarter may be verbal if performance is satisfactory:

<b>First quarter</b>	:	July – September	<b>Before end October 2013</b>
<b>Second quarter</b>	:	October – December	<b>Before end January 2014</b>
<b>Third quarter</b>	:	January – March	<b>Before end April 2014</b>
<b>Fourth quarter</b>	:	April – June	<b>Before end January 2015</b>

7.2 The **Employer** shall keep a record of the mid-year review and annual assessment meetings.

7.3 Performance feedback shall be based on the **Employer's** assessment of the **Employee's** performance.

7.4 The **Employer** will be entitled to review and make reasonable changes to the provisions of Annexure "A" from time to time for operational reasons. The **Employee** will be fully consulted before any such change is made.

7.5 The **Employer** may amend the provisions of Annexure A whenever the performance management system is adopted, implemented and / or amended as the case may be. In that case the **Employee** will be fully consulted before any such change is made.

## 8. DEVELOPMENTAL REQUIREMENTS

The Personal Development Plan (PDP) for addressing developmental gaps is attached as Annexure B.

## 9. OBLIGATIONS OF THE EMPLOYER

9.1 The Employer shall –

- 9.1.1 create an enabling environment to facilitate effective performance by the employee;
- 9.1.2 provide access to skills development and capacity building opportunities;
- 9.1.3 work collaboratively with the **Employee** to solve problems and generate solutions to common problems that may impact on the performance of the **Employee**;
- 9.1.4 on the request of the **Employee** delegate such powers reasonably required by the **Employee** to enable him / her to meet the performance objectives and targets established in terms of this Agreement; and
- 9.1.5 make available to the **Employee** such resources as the **Employee** may reasonably require from time to time to assist him / her to meet the performance objectives and targets established in terms of this Agreement.

## 10. CONSULTATION

10.1 The **Employer** agrees to consult the **Employee** timeously where the exercising of the powers will have amongst others –

- 10.1.1 a direct effect on the performance of any of the **Employee's** functions;

CAB  
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- 10.1.2 commit the **Employee** to implement or to give effect to a decision made by the **Employer**; and
- 10.1.3 a substantial financial effect on the **Employer**.
- 10.2 The **Employer** agrees to inform the **Employee** of the outcome of any decisions taken pursuant to the exercise of powers contemplated in 10.1 as soon as is practicable to enable the **Employee** to take any necessary action without delay.

**11. MANAGEMENT OF EVALUATION OUTCOMES**

- 11.1 The evaluation of the **Employee's** performance will form the basis for rewarding outstanding performance or correcting unacceptable performance.
- 11.2 A performance bonus of between 5% to 14% of the all-inclusive annual remuneration package may be paid to the **Employee** in recognition of outstanding performance to be constituted as follows:
  - 11.2.1 a score of 130% to 149% is awarded a performance bonus ranging from 5% to 9%; and
  - 11.2.2 a score of 150% and above is awarded a performance bonus ranging from 10% to 14%.

SCORE	BONUS %
130 - 133	5
134 - 137	6
138 - 141	7
142 - 145	8
146 - 149	9
150 - 153	10
154 - 157	11
158 - 161	12
162 - 165	13
166 - 167	14

- 11.3 In the case of unacceptable performance, the **Employer** shall –
  - 11.3.1 provide systematic remedial or developmental support to assist the **Employee** to improve his or her performance; and
  - 11.3.2 after appropriate performance counselling and having provided the necessary guidance and/ or support as well as reasonable time for improvement in performance, the **Employer** may consider steps to terminate the contract of employment of the **Employee** on grounds of unfitness or incapacity to carry out his or her duties.

**12. DISPUTE RESOLUTION**

- 12.1 Any disputes about the nature of the **Employee's** performance agreement, whether it relates to key responsibilities, priorities, methods of assessment and/ or any other matter provided for, shall be mediated by –

12.1.1 the MEC for local government in the province within thirty (30) days of receipt of a formal dispute from the **Employee**; or

12.1.2 any other person appointed by the MEC.

12.1.3 In the case of managers directly accountable to the municipal manager, a member of the municipal council, provided that such member was not part of the evaluation panel provided for in sub-regulation 27(4)(e) of the Municipal Performance Regulations, 2006, within thirty (30) days of receipt of a formal dispute from the employee;

whose decision shall be final and binding on both parties.

12.2 In the event that the mediation process contemplated above fails, clause 20 of the Contract of Employment shall apply.

### 13. GENERAL

13.1 The contents of this agreement and the outcome of any review conducted in terms of Annexure A may be made available to the public by the **Employer**.

13.2 Nothing in this agreement diminishes the obligations, duties or accountabilities of the **Employee** in terms of his/ her contract of employment, or the effects of existing or new regulations, circulars, policies, directives or other instruments.

13.3 The performance assessment results of the municipal manager must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government, within fourteen (14) days after the conclusion of the assessment.

Thus done and signed at Port Elizabeth on this the 26<sup>th</sup> day of **July 2013**

AS WITNESSES:

1.  \_\_\_\_\_

2.  \_\_\_\_\_

  
EMPLOYEE

AS WITNESSES:

1.  \_\_\_\_\_

2.  \_\_\_\_\_

  
EXECUTIVE MAYOR/ MAYOR



## CACADU DISTRICT MUNICIPALITY

### PERFORMANCE PLAN : Ted Pillay

2013/2014

Municipal Manager

Municipal Managers Office

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PERFORMANCE PLAN : Ted Pillay (Municipal Manager) 2013/2014							
Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets	
						September 2013/2014	December 2013/2014
<b>KPA 1. BASIC SERVICE DELIVERY</b>							
General	100% of SDBIP (operational and capital projects) implemented.	Ensure 100% implementation and spending of SDBIP projects in Infrastructure and Planning Services Department	100% Implementation	SDBIP quarter report and Annual Performance Report	7.7% 1st Q SDBIP REPORT submitted to MAYCO and COUNCIL	3rd Q SDBIP REPORT submitted to MAYCO and COUNCIL	100% Implementation
Improving connectivity in all nine local municipalities	Rural connectivity infrastructure particularly broadband and mobile phones access	Implementation of the Provincial Libraries project	100% funds spent on viable improvements to libraries within the District and the promotion of reading	Report to Municipal Manager	2.3% 25% spent	75% spent	100%
<b>KPA 2. MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION</b>							
To assist Municipalities to achieve and sustain clean audits by 2014 and annually thereafter.	improve corporate governance systems both in the district and LMs.	100% Implementation of the Automated CDM PMS System in all LMs (MMO00049)	Performance Management Support(PMS) Support to the 9 LMs in CDM with the implementation of the Automated CDM PMS System.	Report	2.3% 50% Implementation of CDM Automated PMS System at LM's	90 % Implementation of CDM Automated PMS System at LM's	Project Complete
To Improve effectiveness in municipal financial management	improve corporate governance systems both in the district and LMs	Implementation of Records Management System at CDM (MMO00091)	Fully effective Records Management System at CDM Implemented	Report	2.3% Planning and Development of TOR's	Appointment of Service Provider	System implemented and fully effective
General	Co-ordinate recruitment and selection processes	Oversee the development, implementation and evaluation, monitoring of the CDM's EE plan and ensure compliance of the EE Act in the Institution	100% implementation of CDM's equity plan as per the target for 12/13	CDM EE Plan	1.5% Full compliance to EE Plan targets for 12/13	Full compliance to EE Plan targets for 12/13	Full compliance to EE Plan targets for 12/13
	Training	Ensuring implementation to CDM's workplace skills plan	100% implementation of employee workplace skills plan in place	Employee workplace skills plan	2.3% NA	Report against plan	R300,000 spent and recorded as a figure and %
	Render administration support to training	To ensure training and development of staff takes place in the	90% T&D needs addressed	Record of training in accordance with the needs	.8% Training needs identified at the previous performance	Training needs identified at the previous performance	Training needs identified at the previous performance

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 2013/08/06

PERFORMANCE PLAN : Ted Pillay (Municipal Manager)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets			
						September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014
and development To implement CDM's marketing strategy Compliance to National Treasury Competency Requirements	Department	Ensure annual marketing plan is in place	100 % progress reporting against plan	through reviews	review addressed	review addressed	review addressed	review addressed	review addressed
	To ensure 100% Compliance to National Treasury Competency Requirements	100% compliance of unit standards achieved	Reports on unit standards achieved	2.3% Branding and communication plan in place	Report against plan	Report against plan	Report against plan	Report against plan	Report against plan
	Development of a project plan and submission to Council on the relocation to Kirkwood	Project plan completed	Project plan	3.8% NA	NA	Project plan submitted to Mayco	Project plan submitted to Council	100% of unit standards achieved	Project plan submitted to Council
<b>KPA 3. LOCAL ECONOMIC DEVELOPMENT (LED)</b>									
Broaden economic participation and inclusion by increasing the number and support to small enterprises by 10%.	Promote social economy investments	Ensure the implementation of the REDI intervention	DBSA Grant Funds spent	Report on the REDI implementation	3.1% Quarterly Report	Quarterly Report	Quarterly Report	Quarterly Report	Quarterly Report
	Establishment of District Development Agency	Board of Directors appointed and CDA established	Feasibility study completed. CDA Board Established with full compliment of Board of Directors	Report to Mayoral Committee	3.8% NA	Investigations undertaken	Business case compiled	Deasibility study completed	Deasibility study completed
General	100% of SDBIP (operational and capital projects) implemented.	Ensure 100% implementation and spending of SDBIP projects in Economic Development Department	100% Implementation	Quarterly SDBIP Report and Annual Performance Report	7.7% NA	NA	NA	100% implementation	100% implementation
	<b>KPA 4. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT</b>								
General	Exercise financial control over CDM	Annual approved budget	Approved budget by 31 May	Council minutes	5.4% NA	Roll-over budgets received	Draft: budget approved by 31 March	Budget approved by 31 May	Budget approved by 31 May
	Income and Expenditure variance not to exceed 10%	Control of Financial Resources to meet Council Commitments	Within 10% of actual expenditure	Annual financial statements	.8% NA	Projected expenditure within 10%	Quarterly Financial Report	Actual expenditure within 10%	Actual expenditure within 10%
Timeously	Delivery of financial	Delivery of financial	Balanced Cash Flow	Financial Records	2.3% Quarterly Financial Report	Quarterly Financial Report	Quarterly Financial Report	Quarterly Financial Report	Quarterly Financial Report
	Delivery of	Delivery of	Delivery of	Proof of delivery	6.2% Financial Statements	Financial Statements	Financial Statements	Financial Statements	Financial Statements

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PERFORMANCE PLAN : Ted Pillay (Municipal Manager)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets				
						September 2013/2014 delivered	December 2013/2014	March 2013/2014	June 2013/2014	
completion of Financial Statements ito of legislation		statements to OAG on or before 31 August	statements by 31 August annually							
100% of SDBIP (operational and capital projects) implemented.		Ensure 100% implementation and spending of SDBIP projects in Finance and Corporate Services Department	100% Implementation	Quarterly SDBIP Report and Annual Performance Report	7.7% NA	NA	NA	100%		
To ensure financial sustainability		Completion of a Annual Financial Sustainability Report	Delivery of an Annual Financial Sustainability Report	Report to Council	1.5% NA	NA	NA	NA	Delivery of a quarterly Financial Sustainability Report	
Lobby for funding		4 Successful submissions to sector departments / possible funders	Increased funding or investment as result of submissions	Reports/copies of submissions	3.8% 1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	
<b>KPA 5. GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>										
General	Spatial Development Framework Compliance of 9 Local Municipalities	An approved SDF and IDP	IDP approved by 31 May annually	Council minutes	4.6% Analysis phase commenced	Projects registered on the system	Projects registered on the system	Draft IDP submitted to Council	Draft IDP submitted to Council	Approved IDP by Council
To ensure that the PMS is implemented and maintained in accordance with Legislation	100% of CDM employees under the PMS and reviewed	100% of employees under PMS and reviewed	100% of employees under PMS and reviewed	Plans available for inspection	1.5% 100% employees with plans signed and reviewed	100% employees with plans signed and reviewed	100% employees with plans signed and reviewed	100% employees with plans signed and reviewed	100% employees with plans signed and reviewed	100% employees with plans signed and reviewed
Exercise financial control over CDM	Receipt of a Clean Audit Report	Clean Audit Report	Clean Audit Report	Clean Audit Report from AG	4.6% NA	Response provided to Draft Management letter	Response provided to Draft Management letter	Receipt of a Clean Audit report and Inclusion of same in annual report	Receipt of a Clean Audit report and Inclusion of same in annual report	NA
Ensure that the Municipality complies with Legislation applicable to it	Full compliance with OHASA	4 x checklists	4 x checklists	4 x quarterly meetings	1.5% 1st checklist completed and quarterly meeting held	2nd checklist completed and quarterly meeting held	2nd checklist completed and quarterly meeting held	3rd checklist completed and quarterly meeting held	3rd checklist completed and quarterly meeting held	4th checklist completed and quarterly meeting held
Ensure the ongoing partnership agreements with NMMM	Implementation of the partnership agreement with other municipalities	Report to Council on the success of partnership agreements	Report to Council on the success of partnership agreements	Partnership agreement in place and end-year report	1.5% NA	Report on progress wrt partnership	Report on progress wrt partnership	Report on progress wrt partnership	Report on progress wrt partnership	Annual report
Communication	Ensure conformance to	100%	100%	Quarterly report	2.3% Report against plan	Report against plan	Report against plan	Report against plan	Report against plan	Report against plan

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 2013/08/06

PERFORMANCE PLAN : Ted Pillay (Municipal Manager)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets		
						September 2013/2014	December 2013/2014	June 2013/2014
and continuous improvement strategy	CDM's communication strategy plan	CDM's communication strategy plan	implementation of communication strategy plan	on implementation				
A legally compliant municipality	Financial obligations required by MFMA adhered to in accordance with National Treasury MFMA priorities	100%MFMA implemented in accordance with implementation priorities	100%MFMA implemented in accordance with implementation priorities	MFMA NT checklist completed	3.8%	Alignment to implementation priorities	Alignment to implementation priorities	MFMA implemented in accordance with implementation priorities
	No Exceptions raised in Internal and External Audit Reports	100% compliance to internal controls	100% compliance to internal controls	Internal Audit reports and AG Reports	3.8% NA	Response provided to Draft Management letter	Receipt of a Clean Audit report and inclusion of same in annual report	NA
Risk Management	Ensure that sufficient and effective controls are in place to manage risks in the institution	100% controls in place to manage risks	100% controls in place to manage risks	Internal Audit reports	3.1%	100% controls in place to counter risks	100% controls in place to counter risks	100% controls in place to counter risks
Exercises budget control in order to prevent over/ unauthorized expenditure. This includes	100% compliance to SCM and Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy	100% compliance	100% compliance	Internal and External Audit Reports	3.1%	100% compliance to policy	100% compliance to policy	100% compliance to policy

CORE COMPETENCY REQUIREMENTS (CCR's) : Ted Pillay (Municipal Manager)  
2013/2014

Core Competency Requirement	Annual Target	Proof	Weighting	Targets		
				September 2013/2014	December 2013/2014	June 2013/2014
<b>CCR 2. OCCUPATIONAL</b>						
Financial Management	Displays standard recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	25%	Evidence of achievement / working towards the standard recommended in the MSA competency guidelines	Evidence of achievement / working towards the standard recommended in the MSA competency guidelines	Displays standard recommended in the MSA competency guidelines
People Management and Empowerment	Displays standard recommended in the MSA competency	Evidence of standard achieved as documented in a	25%	Evidence of achievement / working towards the standard recommended in the MSA	Evidence of achievement / working towards the standard recommended in the MSA	Displays standard recommended in the MSA competency

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CORE COMPETENCY REQUIREMENTS (CCR's) : Ted Pillay (Municipal Manager)

2013/2014

Core Competency Requirement	Annual Target	Proof	Weighting	Targets		
				September 2013/2014	December 2013/2014	March 2013/2014
Client orientation and Customer Focus	guidelines Displays standard recommended in the MSA competency guidelines	written report Evidence of standard achieved as documented in a written report	25%	competency guidelines Evidence of achievement / working towards the standard recommended in the MSA competency guidelines	competency guidelines Evidence of achievement / working towards the standard recommended in the MSA competency guidelines	June 2013/2014 guidelines Displays standard recommended in the MSA competency guidelines
Interpretation of and implementation within the legislative and national policy frameworks	Displays standard recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	25%	Evidence of achievement / working towards the standard recommended in the MSA competency guidelines	Evidence of achievement / working towards the standard recommended in the MSA competency guidelines	Displays standard recommended in the MSA competency guidelines

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 [Signature]  
 2013/08/06

## PERFORMANCE AGREEMENT

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MADE AND ENTERED INTO BY AND BETWEEN:



**THE CACADU DISTRICT MUNICIPALITY  
AS REPRESENTED BY THE MUNICIPAL MANAGER**

**DAYALAN MURUVEN PILLAY**  
(HEREIN REFERED TO AS THE 'EMPLOYER')

**AND**

**BHEKUYISE MAKEDAMA**  
**DIRECTOR: PLANNING AND INFRASTRUCTURE**  
**SERVICES**  
(HEREIN REFERED TO AS THE 'EMPLOYEE')

FOR THE FINANCIAL YEAR:  
1 JULY 2013 - 30 JUNE 2014

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**WHEREBY IT IS AGREED AS FOLLOWS:**

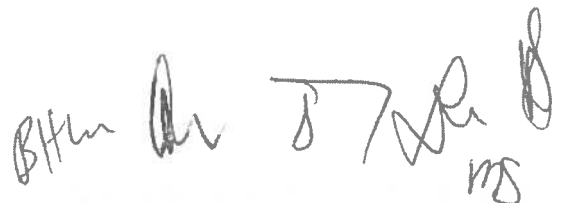
**1. INTRODUCTION**

- 1.1 The **Employer** has entered into a contract of employment with the **Employee** in terms of section 57(1)(a) of the Local Government: Municipal Systems Act 32 of 2000 ("the Systems Act"). The **Employer** and the **Employee** are hereinafter referred to as "the Parties".
- 1.2 Section 57(1)(b) of the Systems Act, refer to "subject to a separate performance agreement concluded annually", read with the Contract of Employment concluded between the parties, requires the parties to conclude an annual performance agreement.
- 1.3 The parties wish to ensure that they are clear about the goals to be achieved, and secure the commitment of the **Employee** to a set of outcomes that will secure local government policy goals.
- 1.4 The parties wish to ensure that there is compliance with Sections 57(4A), 57(4B) of the Systems Act refer to "performance objectives and targets that must be met, and the time frames within which those performance objectives and targets must be met" and 57(5) which states that "the performance objectives and targets referred to in subsection (4)(a) must be practical, measurable and based on the key performance indicators set out from time to time in the municipality's integrated development plan.
- 1.5 That the in terms of the MFMA Regulations and Government Gazette Vol. 504, No. 29967 dated 15 June 2007, the **Employee** will obtain the minimum competency requirements to execute his/her function is achieved by 2014.

**2. PURPOSE OF THIS AGREEMENT**

The purpose of this Agreement is to -

- 2.1 comply with the provisions of Section 57(1)(b),(4A),(4B) and (5) of the Act as well as the employment contract entered into between the parties;
- 2.2 specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality;
- 2.3 specify accountabilities as set out in a performance plan, which forms an annexure to the performance agreement;
- 2.4 monitor and measure performance against set targeted outputs;
- 2.5 use the performance agreement as the basis for assessing whether the employee has met the performance expectations applicable to his or her job;
- 2.6 in the event of outstanding performance, to appropriately reward the employee; and
- 2.7 give effect to the employer's commitment to a performance-orientated relationship with its employee in attaining equitable and improved service delivery.

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### 3 COMMENCEMENT AND DURATION

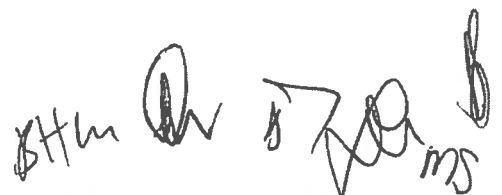
- 3.1 This Agreement will commence on the **1<sup>st</sup> July 2013** and will remain in force until **30<sup>th</sup> June 2014** thereafter a new Performance Agreement, Performance Plan and Personal Development Plan shall be concluded between the parties for the next financial year or any portion thereof.
- 3.2 The parties will review the provisions of this Agreement during June each year. The parties will conclude a new Performance Agreement and Performance Plan that replaces this Agreement at least once a year by not later than the beginning of each successive financial year.
- 3.3 This Agreement will terminate on the termination of the **Employee's** contract of employment for any reason.
- 3.4 The content of this Agreement may be revised at any time during the above-mentioned period to determine the applicability of the matters agreed upon.
- 3.5 If at any time during the validity of this Agreement the work environment alters (whether as a result of government or council decisions or otherwise) to the extent that the contents of this Agreement are no longer appropriate, the contents shall immediately be revised.

### 4 PERFORMANCE OBJECTIVES

- 4.1 The Performance Plan (Annexure A) sets out-
  - 4.1.1 the performance objectives and targets that must be met by the **Employee**;  
and
  - 4.1.2 the time frames within which those performance objectives and targets must be met.
- 4.2 The performance objectives and targets reflected in Annexure A are set by the **Employer** in consultation with the **Employee** and based on the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the **Employer**, and shall include key objectives; key performance indicators; target dates and weightings.
  - 4.2.1 The key objectives describe the main tasks that need to be done.
  - 4.2.2 The key performance indicators and means of verification provide the details of the evidence that must be provided to show that a key objective has been achieved.
  - 4.2.3 The target dates describe the timeframe in which the work must be achieved.
  - 4.2.4 The weightings show the relative importance of the key objectives to each other.
- 4.3 The **Employee's** performance will, in addition, be measured in terms of contributions to the goals and strategies set out in the **Employer's** Integrated Development Plan.

### 5 PERFORMANCE MANAGEMENT SYSTEM

- 5.1 The **Employee** agrees to participate in the performance management system that the **Employer** adopts or introduces for the **Employer**, management and municipal staff of the **Employer**.





- 5.2 The **Employee** accepts that the purpose of the performance management system will be to provide a comprehensive system with specific performance standards to assist the **Employer**, management and municipal staff to perform to the standards required.
- 5.3 The **Employer** will consult the **Employee** about the specific performance standards that will be included in the performance management system as applicable to the **Employee**.
- 5.4 The **Employee** undertakes to actively focus towards the promotion and implementation of the KPAs (including special projects relevant to the employee's responsibilities) within the local government framework.
- 5.5 The criteria upon which the performance of the **Employee** shall be assessed shall consist of two components, both of which shall be contained in the Performance Agreement.
- 5.5.1 The **Employee** must be assessed against both components, with a weighting of 80:20 allocated to the Key Performance Areas (KPAs) and the Core Competency Requirements (CCRs) respectively.
- 5.5.2 Each area of assessment will be weighted and will contribute a specific part to the total score.
- 5.5.3 KPAs covering the main areas of work will account for 80% and CCRs will account for 20% of the final assessment.
- 5.6 The **Employee's** assessment will be based on his / her performance in terms of the outputs / outcomes (performance indicators) identified as per attached Performance Plan (**Annexure A**), which are linked to the KPA's, and will constitute 80% of the overall assessment result as per the weightings agreed to between the **Employer** and **Employee**:

Key Performance Areas (KPA's)	Weighting
Municipal Institutional Development and Transformation	9.8%
Basic Service Delivery	56.9%
Local Economic Development (LED)	4.9%
Municipal Financial Viability and Management	15.7%
Good Governance and Public Participation	12.7%
<b>Total</b>	<b>100%</b>

- 5.7 In the case of managers directly accountable to the municipal manager, key performance areas related to the functional area of the relevant manager, must be subject to negotiation between the municipal manager and the relevant manager.
- 5.8 The CCRs will make up the other 20% of the **Employee's** assessment score. CCRs that are deemed to be most critical for the **Employee's** specific job should be selected (✓) from the list below as agreed to between the **Employer** and **Employee**. Three of the CCRs are compulsory for Municipal Managers:

CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	✓	WEIGHT

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*MS*

CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	✓	WEIGHT
Financial Management		
Change Management		
Knowledge Management		
Service Delivery Innovation		
Problem Solving and Analysis		
People Management and Empowerment	✓	25
Client Orientation and Customer Focus	✓	15
Communication		
Honesty and Integrity		
CORE OCCUPATIONAL COMPETENCIES (COC)		
Competence in Self Management		
Interpretation of and implementation within the legislative an national policy frameworks		
Knowledge of Performance Management and Reporting		
Knowledge of global and South African specific political, social and economic contexts		
Competence in policy conceptualisation, analysis and implementation		
Knowledge of more than one functional municipal field / discipline		
Skills in Mediation and Negotiation		
Skills in Governance		
Competence as required by other national line sector departments		
Display and guidance of Programme and Project and Fund Management	✓	35
Application of Strategic Capability and Leadership	✓	25
Exceptional and dynamic creativity to improve the functioning of the municipality		
Total percentage	-	100%

## 6. EVALUATING PERFORMANCE

- 6.1 The Performance Plan (Annexure A) to this Agreement sets out -
- 6.1.1 the standards and procedures for evaluating the **Employee's** performance; and
- 6.1.2 the intervals for the evaluation of the **Employee's** performance.
- 6.2 Despite the establishment of agreed intervals for evaluation, the **Employer** may in addition review the **Employee's** performance at any stage while the contract of employment remains in force.
- 6.3 Personal growth and development needs identified during any performance review discussion must be documented in a Personal Development Plan as well as the actions agreed to and implementation must take place within set time frames.
- 6.4 The **Employee's** performance will be measured in terms of contributions to the goals and strategies set out in the **Employer's** IDP.

*BK* *AW* *B7* *MS*

6.5 The annual performance appraisal will involve:

**6.5.1 Assessment of the achievement of results as outlined in the performance plan:**

- (a) Each KPA should be assessed according to the extent to which the specified standards or performance indicators have been met and with due regard to ad hoc tasks that had to be performed under the KPA.
- (b) An indicative rating on the five-point scale should be provided for each KPA.
- (c) The applicable assessment rating calculator (refer to paragraph 6.5.3 below) must then be used to add the scores and calculate a final KPA score.

**6.5.2 Assessment of the CCRs**

- (a) Each CCR should be assessed according to the extent to which the specified standards have been met.
- (b) An indicative rating on the five-point scale should be provided for each CCR.
- (c) This rating should be multiplied by the weighting given to each CCR during the contracting process, to provide a score.
- (d) The applicable assessment rating calculator (refer to paragraph 6.5.1) must then be used to add the scores and calculate a final CCR score.

**6.5.3 Overall rating**

An overall rating is calculated by using the applicable assessment-rating calculator. Such overall rating represents the outcome of the performance appraisal.

6.6 The assessment of the performance of the **Employee** will be based on the following rating scale for KPA's and CCRs:

Level	Terminology	Description	Rating				
			1	2	3	4	5
5	Outstanding performance	Performance far exceeds the standard expected of an employee at this level. The appraisal indicates that the Employee has achieved above fully effective results against all performance criteria and indicators as specified in the PA and Performance plan and maintained this in all areas of responsibility throughout the year.					
4	Performance significantly above expectations	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the Employee has achieved above fully effective results against more than half of the performance criteria and indicators and fully achieved all others throughout the year.					

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Level	Terminology	Description	Rating				
			1	2	3	4	5
3	Fully effective	Performance fully meets the standards expected in all areas of the job. The appraisal indicates that the Employee has fully achieved effective results against all significant performance criteria and indicators as specified in the PA and Performance Plan.					
2	Not fully effective	Performance is below the standard required for the job in key areas. Performance meets some of the standards expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against more than half the key performance criteria and indicators as specified in the PA and Performance Plan.					
1	Unacceptable performance	Performance does not meet the standard expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the PA and Performance Plan. The employee has failed to demonstrate the commitment or ability to bring performance up to the level expected in the job despite management efforts to encourage improvement.					

6.7 For purposes of evaluating the annual performance of the municipal manager, an evaluation panel constituted of the following persons must be established -

- 6.7.1 Executive Mayor;
- 6.7.2 Chairperson of the performance audit committee or the Chairperson or designated performance management specialist of the audit committee in the absence of a performance audit committee;
- 6.7.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council;
- 6.7.4 Mayor and/or municipal manager from another municipality; and
- 6.7.5 Member of a ward committee as nominated by the Executive Mayor.

6.8 For purposes of evaluating the annual performance of managers directly accountable to the municipal managers, an evaluation panel constituted of the following persons must be established -

- 6.8.1 Municipal Manager;
- 6.8.2 Chairperson of the performance audit committee or the Chairperson or designated performance management specialist of the audit committee in the absence of a performance audit committee;
- 6.8.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council; and
- 6.8.4 Municipal manager from another municipality.

6.9 The manager responsible for human resources of the municipality must provide secretariat services to the evaluation panels referred to in sub-regulations (6.7) and (6.8).

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## 7. SCHEDULE FOR PERFORMANCE REVIEWS

7.1 The performance of each **Employee** in relation to his / her performance agreement shall be reviewed on the following dates with the understanding that reviews in the first and third quarter may be verbal if performance is satisfactory:

<b>First quarter</b>	:	July – September	<b>Before end October 2013</b>
<b>Second quarter</b>	:	October – December	<b>Before end January 2014</b>
<b>Third quarter</b>	:	January – March	<b>Before end April 2014</b>
<b>Fourth quarter</b>	:	April – June	<b>Before end January 2015</b>

7.2 The **Employer** shall keep a record of the mid-year review and annual assessment meetings.

7.3 Performance feedback shall be based on the **Employer's** assessment of the **Employee's** performance.

7.4 The **Employer** will be entitled to review and make reasonable changes to the provisions of Annexure "A" from time to time for operational reasons. The **Employee** will be fully consulted before any such change is made.

7.5 The **Employer** may amend the provisions of Annexure A whenever the performance management system is adopted, implemented and / or amended as the case may be. In that case the **Employee** will be fully consulted before any such change is made.

## 8. DEVELOPMENTAL REQUIREMENTS

The Personal Development Plan (PDP) for addressing developmental gaps is attached as Annexure B.

## 9. OBLIGATIONS OF THE EMPLOYER

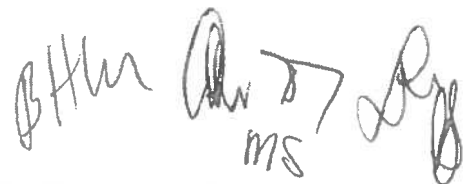
9.1 The Employer shall –

- 9.1.1 create an enabling environment to facilitate effective performance by the employee;
- 9.1.2 provide access to skills development and capacity building opportunities;
- 9.1.3 work collaboratively with the **Employee** to solve problems and generate solutions to common problems that may impact on the performance of the **Employee**;
- 9.1.4 on the request of the **Employee** delegate such powers reasonably required by the **Employee** to enable him / her to meet the performance objectives and targets established in terms of this Agreement; and
- 9.1.5 make available to the **Employee** such resources as the **Employee** may reasonably require from time to time to assist him / her to meet the performance objectives and targets established in terms of this Agreement.

## 10. CONSULTATION

10.1 The **Employer** agrees to consult the **Employee** timeously where the exercising of the powers will have amongst others –

- 10.1.1 a direct effect on the performance of any of the **Employee's** functions;



10.1.2 commit the **Employee** to implement or to give effect to a decision made by the **Employer**; and

10.1.3 a substantial financial effect on the **Employer**.

10.2 The **Employer** agrees to inform the **Employee** of the outcome of any decisions taken pursuant to the exercise of powers contemplated in 10.1 as soon as is practicable to enable the **Employee** to take any necessary action without delay.

## 11. MANAGEMENT OF EVALUATION OUTCOMES

11.1 The evaluation of the **Employee's** performance will form the basis for rewarding outstanding performance or correcting unacceptable performance.

11.2 A performance bonus of between 5% to 14% of the all-inclusive annual remuneration package may be paid to the **Employee** in recognition of outstanding performance to be constituted as follows:

11.2.1 a score of 130% to 149% is awarded a performance bonus ranging from 5% to 9%; and

11.2.2 a score of 150% and above is awarded a performance bonus ranging from 10% to 14%.

SCORE	BONUS %
130 - 133	5
134 - 137	6
138 - 141	7
142 - 145	8
146 - 149	9
150 - 153	10
154 - 157	11
158 - 161	12
162 - 165	13
166 - 167	14

11.2.3 A pro rata bonus will be payable to the **Employee** based on the amount of full months employed, in the event that the evaluation period is not for a full financial year subject to the following: -.

That the evaluation period be no less than 6 months

That the employee be employed on the last day of the financial year and undergo a review during the agreed review period.

11.3 In the case of unacceptable performance, the **Employer** shall –

11.3.1 provide systematic remedial or developmental support to assist the **Employee** to improve his or her performance; and

11.3.2 after appropriate performance counselling and having provided the necessary guidance and/ or support as well as reasonable time for improvement in performance, the **Employer** may consider steps to terminate the contract of employment of the **Employee** on grounds of unfitness or incapacity to carry out his or her duties.

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**12. DISPUTE RESOLUTION**

- 12.1 Any disputes about the nature of the **Employee's** performance agreement, whether it relates to key responsibilities, priorities, methods of assessment and/ or any other matter provided for, shall be mediated by –
  - 12.1.1 the MEC for local government in the province within thirty (30) days of receipt of a formal dispute from the **Employee**; or
  - 12.1.2 any other person appointed by the MEC.
  - 12.1.3 In the case of managers directly accountable to the municipal manager, a member of the municipal council, provided that such member was not part of the evaluation panel provided for in sub-regulation 27(4) (e) of the Municipal Performance Regulations, 2006, which states that "for purposes of evaluating the annual performance of managers directly accountable to the municipal managers, an evaluation panel must be constituted", within thirty (30) days of receipt of a formal dispute from the employee; whose decision shall be final and binding on both parties.
- 12.2 In the event that the mediation process contemplated above fails, clause 20 of the Contract of Employment shall apply.

**13. GENERAL**

- 13.1 The contents of this agreement and the outcome of any review conducted in terms of Annexure A may be made available to the public by the **Employer**.
- 13.2 Nothing in this agreement diminishes the obligations, duties or accountabilities of the **Employee** in terms of his/ her contract of employment, or the effects of existing or new regulations, circulars, policies, directives or other instruments.
- 13.3 The performance assessment results of the municipal manager must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government, within fourteen (14) days after the conclusion of the assessment.

Thus done and signed at PORT ELIZABETH on this the 26<sup>th</sup> day of July 2013

AS WITNESSES:

1. [Signature]

[Signature]  
EMPLOYEE

2. [Signature]

AS WITNESSES:

1. [Signature]

[Signature]  
MUNICIPAL MANAGER

2. [Signature]







PERFORMANCE PLAN : Bhekuyise Makedama (Director: Infrastructure and Planning)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets			
						September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014
To provide roads infrastructure from basic service to a higher level in key strategic areas for at least 10 kms per annum over 5 years	Implementation of roads projects as mandated by LMs	Construction of Inter-City Bus Terminal in Graaff Reinet (R2,849,206) (INF00026)	75% Construction of Bus-terminal Complete	Report	4.9%	Project advertised	Contractor on site	25% Complete	75% Complete
To provide roads infrastructure from basic service to a higher level in key strategic areas for at least 10 kms per annum over 5 years	Implementation of roads projects as mandated by LMs	Upgrade of Rietbron Roads & Stormwater Infrastructure (R6,000,000) (INF00028)	500m of internal access roads paved, and 80 work opportunities created	Report	6.9%	10% of construction completed	40% of construction completed	75% of construction completed	100% of construction completed
To provide roads infrastructure from basic service to a higher level in key strategic areas for at least 10 kms per annum over 5 years	Implementation of roads projects as mandated by LMs	Streets paved and storm water drainage complete in Somerset East (Phase 2) (R150,000) (INF00029)	Phase 2 completed	Report	2%	80% Phase 2 of project completed	Project complete	NA	NA
To provide support on cleanliness of the towns and townships and to mitigate health risks posed by each landfill site in all the 9 LMs by 2017	Implementation of the waste management plan	Rural Roads Asset Management System set up (1,902,000) (INF00090)	Visual Assessments and Inventory surveys complete	Report	2%	GIS base data up	50% Visual Assessments of roads complete	Data and GIS Reconciliation and Refinement 100 % complete	Inventory surveys (bridges, culverts, s/w, signage etc.) 100% complete
To provide support on cleanliness of the towns and townships and to mitigate health risks posed by each landfill site in all the 9 LMs by 2017	Implementation of the waste management plan	Legal Waste sites Licenced for Koukamma, and Ndlambe achieved (R500,000) (INF00085)	EIA applications submitted to DEDEA for Koukamma, and Ndlambe	Report	2.9%	Service Provider for basic assessment appointed	Basic assessment Report submitted	Full EIA process commences	EIA Applications submitted to DEDEA
Improving connectivity infrastructure in all nine local municipalities	Rural connectivity infrastructure particularly broadband and mobile phones access	Provision of a New Community Library in Riebeeck East (R300,000) (INF00079)	Construction of Library Complete	Report	2%	50% construction of library completed	100% construction of library completed	NA	NA
To provide effective fire fighting to all LMs in the district by 2017	Provide fire fighting capacity	Provision of a New Community Library in Alexandria (R500,000) (INF00081)	Construction of Library Complete	Report	2.9%	Contractor appointed	25% construction of library completed	70% construction of library completed	100% construction of library
To provide effective fire fighting to all LMs in the district by 2017	Provide fire fighting capacity	Restored and standardised Fire Hydrants in Koukamma,	Standardised Hydrants in place for Kouga and Koukamma,	Report	2%	Service Provider appointed	25% completed	50% completed	100% completed

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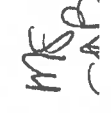

PERFORMANCE PLAN : Bhekuyise Makedama (Director: Infrastructure and Planning)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets			
						September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014
Provide resources		Camdeboo and Kouga (R3,000,000) (INF00068)	Camdeboo						
		Agreements entered into for LM's for the provision of Fire Services	Agreements of all LM's in place	Agreements	2% NA	3 Agreements	3 Agreements	3 Agreements	3 Agreements
		Satellite station upgrade completed in Ndlambe (R2,500,000) (INF00069)	Refurbishment of a satellite station Complete	Report	3.9%	Contractor appointed	25% of refurbishment completed	50% of refurbishment completed	100% of refurbishment completed
		Construction of fire station in BCRM (R500,000) (INF00070)	Fire station Constructed	Report	1%	Contractor on site	50% of construction completed	100% of construction completed	NA
<b>KPA 2. MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION</b>									
General	Training	To ensure training and development takes place in accordance of the requirements of the department	100% of the department's T&D needs identified through reviews sent to SDO	Record of training in accordance with the needs of the department through reviews	2%	Training needs identified at the previous performance review and trg information sent to SDO for further action	2% Training needs identified at the previous performance review and trg information sent to SDO for further action	2% Training needs identified at the previous performance review and trg information sent to SDO for further action	2% Training needs identified at the previous performance review and trg information sent to SDO for further action
	Compliance to National Treasury Competency Requirements	To ensure 100% Compliance to National Treasury Competency Requirements	100% compliance of unit standards achieved	Reports on unit standards achieved	1%	15% of unit standards achieved	30% of unit standards achieved	45% of unit standards achieved	50% of unit standards achieved
To establish an CDM institution to its area of jurisdiction by 2013	Relocation CDM offices to Kirkwood	Development of a project plan and submission to Council on the relocation to Kirkwood	Project plan completed	Project plan	6.9%	NA	NA	Project plan submitted to Mayco	Project plan submitted to Council
<b>KPA 3. LOCAL ECONOMIC DEVELOPMENT (LED)</b>									
General	Lobby for funding	4 Successful submissions to sector departments / possible funders for Planning and Infrastructure projects	Increased funding or investment as result of submissions and presentations	Reports/copies of submissions	4.9%	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders
<b>KPA 4. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT</b>									

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PERFORMANCE PLAN : Bhekuyise Makedama (Director: Infrastructure and Planning)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets				
						September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014	
General	Exercise financial control over CDM	Department operating and capital expenditure within budget (excluding project budget)	Within 10% of budget	Annual financial statements	2%	Within 10% of budget	Within 10% of budget	Within 10% of budget	Within 10% of budget	
	Ensure that capacity support to LMs is given priority	Implementation of the CDM Capacity building strategy - Infrastructure Services	Evidence of other support to LM's	Plan and 3 reports	3.9%	Capacity building plan for Infrastructure Services Developed	Report to Capacity Building Manager	Report to Capacity Building Manager	Report to Capacity Building Manager	
	Adherence to budgetary matters	Project expenditure to be between 90% and 100%	Between 90% and 100%	Annual financial statements	9.8%	5%	35%	70%	90 > 100%	
<b>KPA 5. GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>										
General	Support LMs on the development of IDPs	An approved IDP	IDP approved by 31st May annually	Council minutes	2%	Analysis phase commenced	Consultation completed	Draft IDP submitted to Council	IDP Adopted	
	To ensure that the PMS is implemented and maintained in accordance with Legislation	100% reviews done and performance challenges addressed its targets in Performance Plans	100% of indicators achieved	Performance review reports for 4Q's	1%	100% of performance plans signed off on the PMS System and 100% performance challenges addressed through 1Q reviews	100% 2Q reviews done and performance challenges addressed its targets in Performance Plans	100% 3Q reviews done and performance challenges addressed its targets in Performance Plans	100% 4Q reviews done and performance challenges addressed its targets in Performance Plans	
	To ensure that the Department complies with legislation applicable to it	Completion of the OHASA quarterly safety checklist and Safety Standards adhered to	4 x checklists and 4 quarterly meetings	4 x checklists and minutes of meetings	1%	1st checklist completed and quarterly meeting held1	2nd checklist completed and quarterly meeting held	3rd checklist completed and quarterly meeting held	4th checklist completed and quarterly meeting held	
	Risk Management	Ensure that sufficient and effective controls are in place to the management risks in the Institution	100% controls in place to manage risks	Internal Audit reports	1%	100% controls in place to counter risks	100% controls in place to counter risks	100% controls in place to counter risks	100% controls in place to counter risks	
	Exercises budget control in order to prevent over/ unauthorised expenditure. This includes	100% compliance to SCM and Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy	100% compliance	Internal and External Audit Reports	3.9%	100% compliance to policy	100% compliance to policy	100% compliance to policy	100% compliance to policy	
	A legally compliant municipality	No Exceptions raised in Internal	100% compliance to	Internal Audit reports and AG	2%	NA	Response provided to Draft Management letter	Receipt of a Clean Audit report and inclusion of	NA	

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PERFORMANCE PLAN : Bhekuyise Makedama (Director: Infrastructure and Planning)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project) and External Audit Reports	Annual Target	Proof	Weighting	Targets				
						September 2013/2014	December 2013/2014	March 2013/2014		
To mitigate disaster events in all LMs by 2017	Provide capacity to Assist local LMs on Disaster Management	Assist local municipalities in developing their disaster plans	Disaster Plans to be adopted for internal controls	council resolutions of Various local Municipalities	2%	First draft tabled to the forums of 4 Municipalities	First Draft of the other 4 Municipalities tabled in respective forums	same in annual report	June 2013/2014	8 local Municipality disaster plans adopted

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**CORE COMPETENCY REQUIREMENTS (CCR's) : Bhekuyise Makedama (Director: Infrastructure and Planning)**

2013/2014

Core Competency Requirement	Annual Target	Proof	Weighting	Targets			
				September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014
<b>CCR 1. MANAGERIAL</b>							
Strategic Capability and Leadership	Displays standard aligned to that recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	25%	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Displays standard aligned to that recommended in the MSA competency guidelines
Programme and Project Management	Displays standard aligned to that recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	35%	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Displays standard aligned to that recommended in the MSA competency guidelines
<b>CCR 2. OCCUPATIONAL</b>							
People Management and Empowerment	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	25%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly
Client orientation and Customer Focus	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	15%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly

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## PERFORMANCE AGREEMENT

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MADE AND ENTERED INTO BY AND BETWEEN:



**THE CACADU DISTRICT MUNICIPALITY  
AS REPRESENTED BY THE MUNICIPAL MANAGER**

**DAYALAN MURUVEN PILLAY**  
(HEREIN REFERED TO AS THE 'EMPLOYER')

**AND**

**PUMELELO KATE**  
**DIRECTOR: ECONOMIC DEVELOPMENT**  
(HEREIN REFERED TO AS THE 'EMPLOYEE')

FOR THE FINANCIAL YEAR:  
1 JULY 2013 - 30 JUNE 2014

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**WHEREBY IT IS AGREED AS FOLLOWS:**

**1. INTRODUCTION**

- 1.1 The **Employer** has entered into a contract of employment with the **Employee** in terms of section 57(1)(a) of the Local Government: Municipal Systems Act 32 of 2000 ("the Systems Act"). The **Employer** and the **Employee** are hereinafter referred to as "the Parties".
- 1.2 Section 57(1)(b) of the Systems Act, read with the Contract of Employment concluded between the parties, requires the parties to conclude an annual performance agreement.
- 1.3 The parties wish to ensure that they are clear about the goals to be achieved, and secure the commitment of the **Employee** to a set of outcomes that will secure local government policy goals.
- 1.4 The parties wish to ensure that there is compliance with Sections 57(4A), 57(4B) and 57(5) of the Systems Act.
- 1.5 That the in terms of the MFMA Regulations and Government Gazette Vol. 504, No. 29967 dated 15 June 2007, the **Employee** will obtain the minimum competency requirements to execute his/her function is achieved by 2014.

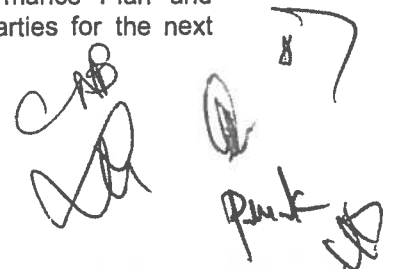
**2. PURPOSE OF THIS AGREEMENT**

The purpose of this Agreement is to -

- 2.1 comply with the provisions of Section 57(1)(b),(4A),(4B) and (5) of the Act as well as the employment contract entered into between the parties;
- 2.2 specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality;
- 2.3 specify accountabilities as set out in a performance plan, which forms an annexure to the performance agreement;
- 2.4 monitor and measure performance against set targeted outputs;
- 2.5 use the performance agreement as the basis for assessing whether the employee has met the performance expectations applicable to his or her job;
- 2.6 in the event of outstanding performance, to appropriately reward the employee; and
- 2.7 give effect to the employer's commitment to a performance-orientated relationship with its employee in attaining equitable and improved service delivery.

**3 COMMENCEMENT AND DURATION**

- 3.1 This Agreement will commence on the **1<sup>st</sup> July 2013** and will remain in force until **30<sup>th</sup> June 2014** thereafter a new Performance Agreement, Performance Plan and Personal Development Plan shall be concluded between the parties for the next financial year or any portion thereof.

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- 3.2 The parties will review the provisions of this Agreement during June each year. The parties will conclude a new Performance Agreement and Performance Plan that replaces this Agreement at least once a year by not later than the beginning of each successive financial year.
- 3.3 This Agreement will terminate on the termination of the **Employee's** contract of employment for any reason.
- 3.4 The content of this Agreement may be revised at any time during the above-mentioned period to determine the applicability of the matters agreed upon.
- 3.5 If at any time during the validity of this Agreement the work environment alters (whether as a result of government or council decisions or otherwise) to the extent that the contents of this Agreement are no longer appropriate, the contents shall immediately be revised.

#### 4 PERFORMANCE OBJECTIVES

- 4.1 The Performance Plan (Annexure A) sets out-
- 4.1.1 the performance objectives and targets that must be met by the **Employee**; and
- 4.1.2 the time frames within which those performance objectives and targets must be met.
- 4.2 The performance objectives and targets reflected in Annexure A are set by the **Employer** in consultation with the **Employee** and based on the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the **Employer**, and shall include key objectives; key performance indicators; target dates and weightings.
- 4.2.1 The key objectives describe the main tasks that need to be done.
- 4.2.2 The key performance indicators and means of verification provide the details of the evidence that must be provided to show that a key objective has been achieved.
- 4.2.3 The target dates describe the timeframe in which the work must be achieved.
- 4.2.4 The weightings show the relative importance of the key objectives to each other.
- 4.3 The **Employee's** performance will, in addition, be measured in terms of contributions to the goals and strategies set out in the **Employer's** Integrated Development Plan.

#### 5 PERFORMANCE MANAGEMENT SYSTEM

- 5.1 The **Employee** agrees to participate in the performance management system that the **Employer** adopts or introduces for the **Employer**, management and municipal staff of the **Employer**.
- 5.2 The **Employee** accepts that the purpose of the performance management system will be to provide a comprehensive system with specific performance standards to assist the **Employer**, management and municipal staff to perform to the standards required.

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- 5.3 The **Employer** will consult the **Employee** about the specific performance standards that will be included in the performance management system as applicable to the **Employee**.
- 5.4 The **Employee** undertakes to actively focus towards the promotion and implementation of the KPAs (including special projects relevant to the employee's responsibilities) within the local government framework.
- 5.5 The criteria upon which the performance of the **Employee** shall be assessed shall consist of two components, both of which shall be contained in the Performance Agreement.
- 5.5.1 The **Employee** must be assessed against both components, with a weighting of 80:20 allocated to the Key Performance Areas (KPAs) and the Core Competency Requirements (CCRs) respectively.
- 5.5.2 Each area of assessment will be weighted and will contribute a specific part to the total score.
- 5.5.3 KPAs covering the main areas of work will account for 80% and CCRs will account for 20% of the final assessment.
- 5.6 The **Employee's** assessment will be based on his / her performance in terms of the outputs / outcomes (performance indicators) identified as per attached Performance Plan (**Annexure A**), which are linked to the KPA's, and will constitute 80% of the overall assessment result as per the weightings agreed to between the **Employer** and **Employee**:

Key Performance Areas (KPA's)	Weighting
Municipal Institutional Development and Transformation	3.64%
Basic Service Delivery	0
Local Economic Development (LED)	52.74%
Municipal Financial Viability and Management	18.18
Good Governance and Public Participation	25.46%
<b>Total</b>	<b>100%</b>

- 5.7 In the case of managers directly accountable to the municipal manager, key performance areas related to the functional area of the relevant manager must be subject to negotiation between the municipal manager and the relevant manager.
- 5.8 The CCRs will make up the other 20% of the **Employee's** assessment score. CCRs that are deemed to be most critical for the **Employee's** specific job should be selected (✓) from the list below as agreed to between the **Employer** and **Employee**. Three of the CCRs are compulsory for Municipal Managers:

CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	✓	WEIGHT
Strategic Capability and Leadership	✓	25
Programme and Project Management	✓	25
Financial Management	✓	15
Change Management		

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CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	✓	WEIGHT
Knowledge Management		
Service Delivery Innovation		
Problem Solving and Analysis		
People Management and Empowerment		5
Client Orientation and Customer Focus	✓	10
Communication		
Honesty and Integrity		
CORE OCCUPATIONAL COMPETENCIES (COC)		
Competence in Self Management		
Interpretation of and implementation within the legislative and national policy frameworks	✓	5
Knowledge of Performance Management and Reporting	✓	5
Knowledge of global and South African specific political, social and economic contexts	✓	5
Competence in policy conceptualisation, analysis and implementation	✓	5
Knowledge of more than one functional municipal field / discipline		
Skills in Mediation		
Skills in Governance		
Competence as required by other national line sector departments		
Exceptional and dynamic creativity to improve the functioning of the municipality		
Total percentage	-	100%

## 6. EVALUATING PERFORMANCE

- 6.1 The Performance Plan (Annexure A) to this Agreement sets out -
- 6.1.1 the standards and procedures for evaluating the **Employee's** performance; and
- 6.1.2 the intervals for the evaluation of the **Employee's** performance.
- 6.2 Despite the establishment of agreed intervals for evaluation, the **Employer** may in addition review the **Employee's** performance at any stage while the contract of employment remains in force.
- 6.3 Personal growth and development needs identified during any performance review discussion must be documented in a Personal Development Plan as well as the actions agreed to and implementation must take place within set time frames.
- 6.4 The **Employee's** performance will be measured in terms of contributions to the goals and strategies set out in the **Employer's** IDP.
- 6.5 The annual performance appraisal will involve:
- 6.5.1 **Assessment of the achievement of results as outlined in the performance plan:**

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- (a) Each KPA should be assessed according to the extent to which the specified standards or performance indicators have been met and with due regard to ad hoc tasks that had to be performed under the KPA.
- (b) An indicative rating on the five-point scale should be provided for each KPA.
- (c) The applicable assessment rating calculator (refer to paragraph 6.5.3 below) must then be used to add the scores and calculate a final KPA score.

**6.5.2 Assessment of the CCRs**

- (a) Each CCR should be assessed according to the extent to which the specified standards have been met.
- (b) An indicative rating on the five-point scale should be provided for each CCR.
- (c) This rating should be multiplied by the weighting given to each CCR during the contracting process, to provide a score.
- (d) The applicable assessment rating calculator (refer to paragraph 6.5.1) must then be used to add the scores and calculate a final CCR score.

**6.5.3 Overall rating**

An overall rating is calculated by using the applicable assessment-rating calculator. Such overall rating represents the outcome of the performance appraisal.

6.6 The assessment of the performance of the **Employee** will be based on the following rating scale for KPA's and CCRs:

Level	Terminology	Description	Rating				
			1	2	3	4	5
5	Outstanding performance	Performance far exceeds the standard expected of an employee at this level. The appraisal indicates that the Employee has achieved above fully effective results against all performance criteria and indicators as specified in the PA and Performance plan and maintained this in all areas of responsibility throughout the year.					
4	Performance significantly above expectations	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the Employee has achieved above fully effective results against more than half of the performance criteria and indicators and fully achieved all others throughout the year.					

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Level	Terminology	Description	Rating				
			1	2	3	4	5
3	Fully effective	Performance fully meets the standards expected in all areas of the job. The appraisal indicates that the Employee has fully achieved effective results against all significant performance criteria and indicators as specified in the PA and Performance Plan.					
2	Not fully effective	Performance is below the standard required for the job in key areas. Performance meets some of the standards expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against more than half the key performance criteria and indicators as specified in the PA and Performance Plan.					
1	Unacceptable performance	Performance does not meet the standard expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the PA and Performance Plan. The employee has failed to demonstrate the commitment or ability to bring performance up to the level expected in the job despite management efforts to encourage improvement.					

6.7 For purposes of evaluating the annual performance of the municipal manager, an evaluation panel constituted of the following persons must be established -

- 6.7.1 Executive Mayor;
- 6.7.2 Chairperson of the performance audit committee or the Chairperson or designated performance management specialist of the audit committee in the absence of a performance audit committee;
- 6.7.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council;
- 6.7.4 Mayor and/or municipal manager from another municipality; and
- 6.7.5 Member of a ward committee as nominated by the Executive Mayor.

6.8 For purposes of evaluating the annual performance of managers directly accountable to the municipal managers, an evaluation panel constituted of the following persons must be established -

- 6.8.1 Municipal Manager;
- 6.8.2 Chairperson of the performance audit committee or the Chairperson or designated performance management specialist of the audit committee in the absence of a performance audit committee;
- 6.8.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council; and
- 6.8.4 Municipal manager from another municipality.

6.9 The manager responsible for human resources of the municipality must provide secretariat services to the evaluation panels referred to in sub-regulations (6.7) and (6.8).

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## 7. SCHEDULE FOR PERFORMANCE REVIEWS

7.1 The performance of each **Employee** in relation to his / her performance agreement shall be reviewed on the following dates with the understanding that reviews in the first and third quarter may be verbal if performance is satisfactory:

<b>First quarter</b>	:	July – September	<b>Before end October 2013</b>
<b>Second quarter</b>	:	October – December	<b>Before end January 2014</b>
<b>Third quarter</b>	:	January – March	<b>Before end April 2014</b>
<b>Fourth quarter</b>	:	April – June	<b>Before end January 2015</b>

7.2 The **Employer** shall keep a record of the mid-year review and annual assessment meetings.

7.3 Performance feedback shall be based on the **Employer's** assessment of the **Employee's** performance.

7.4 The **Employer** will be entitled to review and make reasonable changes to the provisions of Annexure "A" from time to time for operational reasons. The **Employee** will be fully consulted before any such change is made.

7.5 The **Employer** may amend the provisions of Annexure A whenever the performance management system is adopted, implemented and / or amended as the case may be. In that case the **Employee** will be fully consulted before any such change is made.

## 8. DEVELOPMENTAL REQUIREMENTS

The Personal Development Plan (PDP) for addressing developmental gaps is attached as Annexure B.

## 9. OBLIGATIONS OF THE EMPLOYER

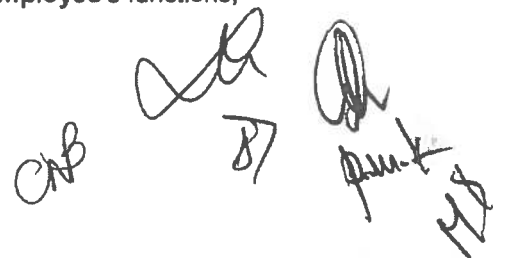
9.1 The Employer shall –

- 9.1.1 create an enabling environment to facilitate effective performance by the employee;
- 9.1.2 provide access to skills development and capacity building opportunities;
- 9.1.3 work collaboratively with the **Employee** to solve problems and generate solutions to common problems that may impact on the performance of the **Employee**;
- 9.1.4 on the request of the **Employee** delegate such powers reasonably required by the **Employee** to enable him / her to meet the performance objectives and targets established in terms of this Agreement; and
- 9.1.5 make available to the **Employee** such resources as the **Employee** may reasonably require from time to time to assist him / her to meet the performance objectives and targets established in terms of this Agreement.

## 10. CONSULTATION

10.1 The **Employer** agrees to consult the **Employee** timeously where the exercising of the powers will have amongst others –

- 10.1.1 a direct effect on the performance of any of the **Employee's** functions;



10.1.2 commit the **Employee** to implement or to give effect to a decision made by the **Employer**; and

10.1.3 a substantial financial effect on the **Employer**.

10.2 The **Employer** agrees to inform the **Employee** of the outcome of any decisions taken pursuant to the exercise of powers contemplated in 10.1 as soon as is practicable to enable the **Employee** to take any necessary action without delay.

## 11. MANAGEMENT OF EVALUATION OUTCOMES

11.1 The evaluation of the **Employee's** performance will form the basis for rewarding outstanding performance or correcting unacceptable performance.

11.2 A performance bonus of between 5% to 14% of the all-inclusive annual remuneration package may be paid to the **Employee** in recognition of outstanding performance to be constituted as follows:

11.2.1 a score of 130% to 149% is awarded a performance bonus ranging from 5% to 9%; and

11.2.2 a score of 150% and above is awarded a performance bonus ranging from 10% to 14%.

SCORE	BONUS %
130 - 133	5
134 - 137	6
138 - 141	7
142 - 145	8
146 - 149	9
150 - 153	10
154 - 157	11
158 - 161	12
162 - 165	13
166 - 167	14

11.2.3 A pro rata bonus will be payable to the **Employee** based on the amount of full months employed, in the event that the evaluation period is not for a full financial year subject to the following: -.

That the evaluation period be no less than 6 months

That the employee be employed on the last day of the financial year and undergo a review during the agreed review period.

11.3 In the case of unacceptable performance, the **Employer** shall –

11.3.1 provide systematic remedial or developmental support to assist the **Employee** to improve his or her performance; and

11.3.2 after appropriate performance counselling and having provided the necessary guidance and/ or support as well as reasonable time for improvement in performance, the **Employer** may consider steps to terminate the contract of employment of the **Employee** on grounds of unfitness or incapacity to carry out his or her duties.

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**12. DISPUTE RESOLUTION**

12.1 Any disputes about the nature of the **Employee's** performance agreement, whether it relates to key responsibilities, priorities, methods of assessment and/ or any other matter provided for, shall be mediated by –

12.1.1 the MEC for local government in the province within thirty (30) days of receipt of a formal dispute from the **Employee**; or

12.1.2 any other person appointed by the MEC.

12.1.3 In the case of managers directly accountable to the municipal manager, a member of the municipal council, provided that such member was not part of the evaluation panel provided for in sub-regulation 27(4)(e) of the Municipal Performance Regulations, 2006, within thirty (30) days of receipt of a formal dispute from the employee;

whose decision shall be final and binding on both parties.

12.2 In the event that the mediation process contemplated above fails, clause 20 of the Contract of Employment shall apply.

**13. GENERAL**

13.1 The contents of this agreement and the outcome of any review conducted in terms of Annexure A may be made available to the public by the **Employer**.

13.2 Nothing in this agreement diminishes the obligations, duties or accountabilities of the **Employee** in terms of his/ her contract of employment, or the effects of existing or new regulations, circulars, policies, directives or other instruments.

13.3 The performance assessment results of the municipal manager must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government, within fourteen (14) days after the conclusion of the assessment.

Thus done and signed at Port Elizabeth on this the 26<sup>th</sup> day of May 2013

**AS WITNESSES:**

1. [Signature]  
2. [Signature]

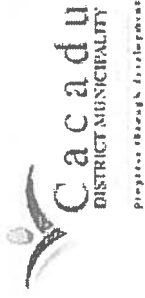
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**EMPLOYEE**

**AS WITNESSES:**

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**MUNICIPAL MANAGER**





## CACADU DISTRICT MUNICIPALITY

### PERFORMANCE PLAN : Pumelelo Kate

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2013/2014

**Director: Economic Development**  
**Economic Development**

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PERFORMANCE PLAN : Pumelelo Kate (Director: Economic Development)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014	Targets
<b>KPA 2. MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION</b>										
General	Training	Training takes place in accordance with the needs identified through the performance reviews	100% T&D addressed according to the needs identified in the performance reviews	Record of training in accordance with Performance reviews	1.8%	1.8% T&D in accordance to need of the department through performance reviews	100% T&D in accordance to need of the department through performance reviews	100% T&D in accordance to need of the department through performance reviews	100% T&D in accordance to need of the department through performance reviews	100% T&D in accordance to need of the department through performance reviews
	Compliance to National Treasury Competency Requirements	To ensure 100% Compliance to National Treasury Competency Requirements	100% compliance of unit standards achieved	Reports on unit standards achieved	1.8%	1.8% 25% of unit standards achieved	50% of unit standards achieved	75% of unit standards achieved	100% of unit standards achieved	100% of unit standards achieved
<b>KPA 3. LOCAL ECONOMIC DEVELOPMENT (LED)</b>										
Broaden economic participation and inclusion by increasing the number and support to small enterprises by 10%.	Facilitate community and worker participation in share ownership	Mobilise Funding Partners for the Implementation of the Pellet Factory (R100,000) (DEV00076)	To mobilise funding for the Pellet Factory	Report	1.8%	Project manager appointed	Pre-establishment report completed and submitted to Council	Lobbying for funding and Stakeholder engagement	Implementation plan developed	
	Promote social economy Investments	4 SMME and Cooperatives development programmes implemented (1,200,000) (DEV00078)	2 SMME programmes from LMs supported. 2 Cooperatives supported.	Report	5.5%	Invite new proposals from LMs. Review proposals and submit to Mayco for approval.	PSC established for approved projects. SLAS signed with successful LMs on SMME programmes.	Monitor Implementation and submit progress report to Mayco	Progress reports for projects funded is submitted to Council.	
		3 REDI projects implemented Grain strategy, Project profiling, CSAP) (R550,000) (DEV00092)	Projects Implemented	Report	5.5%	20% of REDI projects implemented	45% of REDI projects implemented	70% of REDI projects implemented	100% of REDI projects implemented	
Invest in natural capital to contribute to government's target of creating 20,000 'green' jobs by	Create new generation green jobs rooted in renewable energy	Trade and Investment Web-based system developed and continually updated	Functional Website in place	Website	3.6%	Develop content	Trade and investment portal finalised	Launch Website	Functional Website in place	
	Determine the feasibility of an integrated waste to energy cluster (R600,000) (DEV00055)		Feasibility study complete	Report	3.6%	Service provider appointed	Waste streams identified and related volumes determined	SMME opportunities identified	Feasibility study complete	
	Grow rural	To support at least	1 tourism	Report	3.6%	Terms of reference and	Approval of identified and	Design and construction	Addo Route signs erected	

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PERFORMANCE PLAN : Pumelelo Kate (Director: Economic Development)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets			
						September 2013/2014	December 2013/2014	March 2013/2014	
2020.	tourism economy	1 tourism infrastructure projects by installing signage for the Greater Addo Tourism Route (R1,000,000) (DEV00056) To conduct review and implementation of tourism marketing strategy (R2,000,000) (DEV00057)	Infrastructure projects supported- Greater Addo Tourism Route Tourism marketing strategy reviewed and implemented	Report	3.6%	September 2013/2014 specifications completed and Service Provider appointed	December 2013/2014 confirmed sites by regulating bodies	March 2013/2014 of signs	June 2013/2014
		To support at least 3 LTO (600,000) (DEV00058)	3 LTO's supported	Report	3.6%	Request for project proposals.	Proposals reviewed, evaluated and submitted to Mayoral Committee for approval	3 LTO projects funded, implemented and monitored	Funded Projects implemented and funds spent according to project plan and Monitor
		Install billboard in Makana and Baviaans (R400,000) (DEV00059)	Billboards installed	Report	3.6%	Terms of reference and specifications completed and service provider appointed	Basic Assessment and site identification conducted for erection of billboard and Site agreement signed with the land owner for installing Billboards	Site agreement signed with the land owner and Close-out report submitted to MC completed	All Billboards installed and Close-out report submitted to MC
		Funding Support to Wilderness Foundation Training Programme (Umzi Wethu) for 6 district participants (R500,000) (DEV00061)	Umzi Wethu supported through transfer of funding for skills development and capacity building	Report	3.6%	6 participants from the District selected and training commenced	Training in progress	Half year progress report submitted	Training programme completed and close-out report to MC
		Mentorship programme institutionalized and evaluated in 7 LMs (2,150,000) (DEV00067)	12 Emerging farmers projects mentored in 7 LM and experiences documented	Report	5.5%	5 pilot projects and 7 roll-out projects are implemented and monitored	2nd 12 month cycle for 2 roll-out projects evaluated	2nd 12 month cycle for 2 roll-out projects evaluated	5 pilot projects concluded and evaluated. 7 roll-out projects implemented and TOR's for 5 additional roll-out projects prepared.
Developing skills and education base by increasing the number of semi-skilled and skilled farmers by 10%.	Develop skills transfer partnerships between established and emerging farmers								
General	Lobby for funding	4 Successful submissions to sector departments /	Increased funding or investment as result of submissions and	Reports/copies of submissions	9.1%	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders	1 Successful submission to sector departments/funders

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PERFORMANCE PLAN : Pumelelo Kate (Director: Economic Development)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets		
						September 2013/2014	December 2013/2014	March 2013/2014 June 2013/2014
<b>KPA 4. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT</b>								
General	Exercise financial control over CDM project budget	At least 90% of project budget implemented	90% of project budget implemented	Annual financial statements	18.2% NA	Projected expenditure within 10%	NA	90% of project budget implemented
<b>KPA 5. GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>								
General	Ensure that capacity support to LMs is given priority	Implementation of the CDM Capacity building strategy - Economic Development	Evidence of assistance to 9 LM's	Plan and reports	5.5%	Draft capacity building and support program developed	Report tabled and confirmed with LM's	Evidence of assistance to 9 LM's
	To ensure that the Department complies with legislation applicable to it	Implementation of 2 projects from partnership with other city municipalities	Implementation of project arising out of partnership	Reports	3.6%	Quarterly Report	Quarterly Report	Quarterly Report on Implementation of project arising out of partnership
	Risk Management	Completion of the OHASA quarterly safety checklist and Safety Standards adhered to	4 x checklists and 4 quarterly meetings	4 x checklists and minutes of meetings	1.8%	1st checklist completed and quarterly meeting held	2nd checklist completed and quarterly meeting held	4th checklist completed and quarterly meeting held
		Ensure that sufficient and effective controls are in place to manage risks in the institution	100% controls in place to manage risks	Internal Audit reports	3.6%	100% controls in place to counter risks	100% controls in place to counter risks	100% controls in place to counter risks
	Exercises budget control in order to prevent over/ unauthorized expenditure. This includes A legally compliant municipality	100% compliance to SCM and Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy	100% compliance	Internal and External Audit Reports	7.3%	100% compliance to policy	100% compliance to policy	100% compliance to policy
		No Exceptions raised in Internal and External Audit Reports	100% compliance to internal controls	Internal Audit reports and AG Reports	3.6% NA	Response provided to Management letter	Receipt of a Clean Audit report and inclusion of same in annual report	NA

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**CORE COMPETENCY REQUIREMENTS (CCR's) : Pumelelo Kate (Director: Economic Development)**  
2013/2014

Core Competency Requirement	Annual Target	Proof	Weighting	Targets		
				September 2013/2014	December 2013/2014	March 2013/2014
<b>CCR 1. MANAGERIAL</b>						
Strategic Capability and Leadership	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	25%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly
Programme and Project Management	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	25%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly
<b>CCR 2. OCCUPATIONAL</b>						
Financial Management	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	15%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly
Client orientation and Customer Focus	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	10%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly
Competence in policy conceptualisation, analysis and implementation	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	5%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly
People Management and Empowerment	Displays standard aligned to that recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	10%	Evidence of achievement / working towards the standard accordingly	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard
Interpretation of and implementation within the legislative and national policy frameworks	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	10%	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly

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# PERFORMANCE AGREEMENT

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MADE AND ENTERED INTO BY AND BETWEEN:



**THE CACADU DISTRICT MUNICIPALITY  
AS REPRESENTED BY THE MUNICIPAL MANAGER**

**DAYALAN MURUVEN PILLAY**  
(HEREIN REFERED TO AS THE 'EMPLOYER')

**AND**

**DANIEL JOHANNES DE LANGE**  
**DIRECTOR: FINANCE AND CORPORATE SERVICES**  
(HEREIN REFERED TO AS THE 'EMPLOYEE')

FOR THE FINANCIAL YEAR:  
1 JULY 2013 - 30 JUNE 2014



**WHEREBY IT IS AGREED AS FOLLOWS:**

**1. INTRODUCTION**

- 1.1 The **Employer** has entered into a contract of employment with the **Employee** in terms of section 57(1)(a) of the Local Government: Municipal Systems Act 32 of 2000 ("the Systems Act"). The **Employer** and the **Employee** are hereinafter referred to as "the Parties".
- 1.2 Section 57(1)(b) of the Systems Act, read with the Contract of Employment concluded between the parties, requires the parties to conclude an annual performance agreement.
- 1.3 The parties wish to ensure that they are clear about the goals to be achieved, and secure the commitment of the **Employee** to a set of outcomes that will secure local government policy goals.
- 1.4 The parties wish to ensure that there is compliance with Sections 57(4A), 57(4B) and 57(5) of the Systems Act.
- 1.5 That the in terms of the MFMA Regulations and Government Gazette Vol. 504, No. 29967 dated 15 June 2007, the **Employee** will obtain the minimum competency requirements to execute his/her function is achieved by 2014.

**2. PURPOSE OF THIS AGREEMENT**

The purpose of this Agreement is to -

- 2.1 comply with the provisions of Section 57(1)(b),(4A),(4B) and (5) of the Act as well as the employment contract entered into between the parties;
- 2.2 specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality;
- 2.3 specify accountabilities as set out in a performance plan, which forms an annexure to the performance agreement;
- 2.4 monitor and measure performance against set targeted outputs;
- 2.5 use the performance agreement as the basis for assessing whether the employee has met the performance expectations applicable to his or her job;
- 2.6 in the event of outstanding performance, to appropriately reward the employee; and
- 2.7 give effect to the employer's commitment to a performance-orientated relationship with its employee in attaining equitable and improved service delivery.

**3 COMMENCEMENT AND DURATION**

- 3.1 This Agreement will commence on the **1<sup>st</sup> July 2013** and will remain in force until **30<sup>th</sup> June 2014** thereafter a new Performance Agreement, Performance Plan and Personal Development Plan shall be concluded between the parties for the next financial year or any portion thereof.



- 3.2 The parties will review the provisions of this Agreement during June each year. The parties will conclude a new Performance Agreement and Performance Plan that replaces this Agreement at least once a year by not later than the beginning of each successive financial year.
- 3.3 This Agreement will terminate on the termination of the **Employee's** contract of employment for any reason.
- 3.4 The content of this Agreement may be revised at any time during the above-mentioned period to determine the applicability of the matters agreed upon.
- 3.5 If at any time during the validity of this Agreement the work environment alters (whether as a result of government or council decisions or otherwise) to the extent that the contents of this Agreement are no longer appropriate, the contents shall immediately be revised.

#### 4 PERFORMANCE OBJECTIVES

- 4.1 The Performance Plan (Annexure A) sets out-
  - 4.1.1 the performance objectives and targets that must be met by the **Employee**; and
  - 4.1.2 the time frames within which those performance objectives and targets must be met.
- 4.2 The performance objectives and targets reflected in Annexure A are set by the **Employer** in consultation with the **Employee** and based on the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the **Employer**, and shall include key objectives; key performance indicators; target dates and weightings.
  - 4.2.1 The key objectives describe the main tasks that need to be done.
  - 4.2.2 The key performance indicators and means of verification provide the details of the evidence that must be provided to show that a key objective has been achieved.
  - 4.2.3 The target dates describe the timeframe in which the work must be achieved.
  - 4.2.4 The weightings show the relative importance of the key objectives to each other.
- 4.3 The **Employee's** performance will, in addition, be measured in terms of contributions to the goals and strategies set out in the **Employer's** Integrated Development Plan.

#### 5 PERFORMANCE MANAGEMENT SYSTEM

- 5.1 The **Employee** agrees to participate in the performance management system that the **Employer** adopts or introduces for the **Employer**, management and municipal staff of the **Employer**.
- 5.2 The **Employee** accepts that the purpose of the performance management system will be to provide a comprehensive system with specific performance standards to assist the **Employer**, management and municipal staff to perform to the standards required.





- 5.3 The **Employer** will consult the **Employee** about the specific performance standards that will be included in the performance management system as applicable to the **Employee**.
- 5.4 The **Employee** undertakes to actively focus towards the promotion and implementation of the KPAs (including special projects relevant to the employee's responsibilities) within the local government framework.
- 5.5 The criteria upon which the performance of the **Employee** shall be assessed shall consist of two components, both of which shall be contained in the Performance Agreement.
- 5.5.1 The **Employee** must be assessed against both components, with a weighting of 80:20 allocated to the Key Performance Areas (KPAs) and the Core Competency Requirements (CCRs) respectively.
- 5.5.2 Each area of assessment will be weighted and will contribute a specific part to the total score.
- 5.5.3 KPAs covering the main areas of work will account for 80% and CCRs will account for 20% of the final assessment.
- 5.6 The **Employee's** assessment will be based on his / her performance in terms of the outputs / outcomes (performance indicators) identified as per attached Performance Plan (**Annexure A**), which are linked to the KPA's, and will constitute 80% of the overall assessment result as per the weightings agreed to between the **Employer** and **Employee**:

Key Performance Areas (KPA's)	Weighting
Municipal Institutional Development and Transformation	19.8%
Basic Service Delivery	1.2%
Local Economic Development (LED)	0%
Municipal Financial Viability and Management	50%
Good Governance and Public Participation	29.1
<b>Total</b>	<b>100%</b>

- 5.7 In the case of managers directly accountable to the municipal manager, key performance areas related to the functional area of the relevant manager, must be subject to negotiation between the municipal manager and the relevant manager.
- 5.8 The CCRs will make up the other 20% of the **Employee's** assessment score. CCRs that are deemed to be most critical for the **Employee's** specific job should be selected (✓) from the list below as agreed to between the **Employer** and **Employee**. Three of the CCRs are compulsory for Municipal Managers:

CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	✓	WEIGHT
Strategic Capability and Leadership	✓	25
Programme and Project Management		
Financial Management	✓	25
Change Management		
Knowledge Management		

CORE COMPETENCY REQUIREMENTS (CCR) FOR EMPLOYEES		
CORE MANAGERIAL COMPETENCIES (CMC)	✓	WEIGHT
Service Delivery Innovation		
Problem Solving and Analysis		
People Management and Empowerment	✓	25
Client Orientation and Customer Focus		
Communication		
Honesty and Integrity		
CORE OCCUPATIONAL COMPETENCIES (COC)		
Competence in Self Management		
Interpretation of and implementation within the legislative an national policy frameworks	✓	25
Knowledge of Performance Management and Reporting		
Knowledge of global and South African specific political, social and economic contexts		
Competence in policy conceptualisation, analysis and implementation		
Knowledge of more than one functional municipal field / discipline		
Skills in Mediation		
Skills in Governance		
Skills in Mentorship		
Competence as required by other national line sector departments		
Exceptional and dynamic creativity to improve the functioning of the municipality		
Total percentage	-	100%

## 6. EVALUATING PERFORMANCE

- 6.1 The Performance Plan (Annexure A) to this Agreement sets out -
- 6.1.1 the standards and procedures for evaluating the **Employee's** performance; and
- 6.1.2 the intervals for the evaluation of the **Employee's** performance.
- 6.2 Despite the establishment of agreed intervals for evaluation, the **Employer** may in addition review the **Employee's** performance at any stage while the contract of employment remains in force.
- 6.3 Personal growth and development needs identified during any performance review discussion must be documented in a Personal Development Plan as well as the actions agreed to and implementation must take place within set time frames.
- 6.4 The **Employee's** performance will be measured in terms of contributions to the goals and strategies set out in the **Employer's** IDP.
- 6.5 The annual performance appraisal will involve:
- 6.5.1 **Assessment of the achievement of results as outlined in the performance plan:**

- (a) Each KPA should be assessed according to the extent to which the specified standards or performance indicators have been met and with due regard to ad hoc tasks that had to be performed under the KPA.
- (b) An indicative rating on the five-point scale should be provided for each KPA.
- (c) The applicable assessment rating calculator (refer to paragraph 6.5.3 below) must then be used to add the scores and calculate a final KPA score.

**6.5.2 Assessment of the CCRs**

- (a) Each CCR should be assessed according to the extent to which the specified standards have been met.
- (b) An indicative rating on the five-point scale should be provided for each CCR.
- (c) This rating should be multiplied by the weighting given to each CCR during the contracting process, to provide a score.
- (d) The applicable assessment rating calculator (refer to paragraph 6.5.1) must then be used to add the scores and calculate a final CCR score.

**6.5.3 Overall rating**

An overall rating is calculated by using the applicable assessment-rating calculator. Such overall rating represents the outcome of the performance appraisal.

6.6 The assessment of the performance of the **Employee** will be based on the following rating scale for KPA's and CCRs:

Level	Terminology	Description	Rating				
			1	2	3	4	5
5	Outstanding performance	Performance far exceeds the standard expected of an employee at this level. The appraisal indicates that the Employee has achieved above fully effective results against all performance criteria and indicators as specified in the PA and Performance plan and maintained this in all areas of responsibility throughout the year.					
4	Performance significantly above expectations	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the Employee has achieved above fully effective results against more than half of the performance criteria and indicators and fully achieved all others throughout the year.					

Level	Terminology	Description	Rating				
			1	2	3	4	5
3	Fully effective	Performance fully meets the standards expected in all areas of the job. The appraisal indicates that the Employee has fully achieved effective results against all significant performance criteria and indicators as specified in the PA and Performance Plan.					
2	Not fully effective	Performance is below the standard required for the job in key areas. Performance meets some of the standards expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against more than half the key performance criteria and indicators as specified in the PA and Performance Plan.					
1	Unacceptable performance	Performance does not meet the standard expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the PA and Performance Plan. The employee has failed to demonstrate the commitment or ability to bring performance up to the level expected in the job despite management efforts to encourage improvement.					

6.7 For purposes of evaluating the annual performance of the municipal manager, an evaluation panel constituted of the following persons must be established -

- 6.7.1 Executive Mayor;
- 6.7.2 Chairperson of the performance audit committee or the Chairperson or designated performance management specialist of the audit committee in the absence of a performance audit committee;
- 6.7.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council;
- 6.7.4 Mayor and/or municipal manager from another municipality; and
- 6.7.5 Member of a ward committee as nominated by the Executive Mayor.

6.8 For purposes of evaluating the annual performance of managers directly accountable to the municipal managers, an evaluation panel constituted of the following persons must be established -

- 6.8.1 Municipal Manager;
- 6.8.2 Chairperson of the performance audit committee or the Chairperson or designated performance management specialist of the audit committee in the absence of a performance audit committee;
- 6.8.3 Member of the mayoral or executive committee or in respect of a plenary type municipality, another member of council; and
- 6.8.4 Municipal manager from another municipality.

6.9 The manager responsible for human resources of the municipality must provide secretariat services to the evaluation panels referred to in sub-regulations (6.7) and (6.8).

## 7. SCHEDULE FOR PERFORMANCE REVIEWS

7.1 The performance of each **Employee** in relation to his / her performance agreement shall be reviewed on the following dates with the understanding that reviews in the first and third quarter may be verbal if performance is satisfactory:

<b>First quarter</b>	:	July – September	<b>Before end October 2013</b>
<b>Second quarter</b>	:	October – December	<b>Before end January 2014</b>
<b>Third quarter</b>	:	January – March	<b>Before end April 2014</b>
<b>Fourth quarter</b>	:	April – June	<b>Before end January 2015</b>

7.2 The **Employer** shall keep a record of the mid-year review and annual assessment meetings.

7.3 Performance feedback shall be based on the **Employer's** assessment of the **Employee's** performance.

7.4 The **Employer** will be entitled to review and make reasonable changes to the provisions of Annexure "A" from time to time for operational reasons. The **Employee** will be fully consulted before any such change is made.

7.5 The **Employer** may amend the provisions of Annexure A whenever the performance management system is adopted, implemented and / or amended as the case may be. In that case the **Employee** will be fully consulted before any such change is made.

## 8. DEVELOPMENTAL REQUIREMENTS

The Personal Development Plan (PDP) for addressing developmental gaps is attached as Annexure B.

## 9. OBLIGATIONS OF THE EMPLOYER

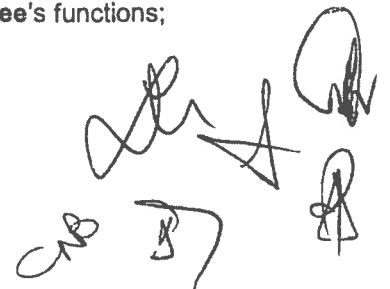
9.1 The Employer shall –

- 9.1.1 create an enabling environment to facilitate effective performance by the employee;
- 9.1.2 provide access to skills development and capacity building opportunities;
- 9.1.3 work collaboratively with the **Employee** to solve problems and generate solutions to common problems that may impact on the performance of the **Employee**;
- 9.1.4 on the request of the **Employee** delegate such powers reasonably required by the **Employer** to enable him / her to meet the performance objectives and targets established in terms of this Agreement; and
- 9.1.5 make available to the **Employee** such resources as the **Employee** may reasonably require from time to time to assist him / her to meet the performance objectives and targets established in terms of this Agreement.

## 10. CONSULTATION

10.1 The **Employer** agrees to consult the **Employee** timeously where the exercising of the powers will have amongst others –

- 10.1.1 a direct effect on the performance of any of the **Employee's** functions;



10.1.2 commit the **Employee** to implement or to give effect to a decision made by the **Employer**; and

10.1.3 a substantial financial effect on the **Employer**.

10.2 The **Employer** agrees to inform the **Employee** of the outcome of any decisions taken pursuant to the exercise of powers contemplated in 10.1 as soon as is practicable to enable the **Employee** to take any necessary action without delay.

## 11. MANAGEMENT OF EVALUATION OUTCOMES

11.1 The evaluation of the **Employee's** performance will form the basis for rewarding outstanding performance or correcting unacceptable performance.

11.2 A performance bonus of between 5% to 14% of the all-inclusive annual remuneration package may be paid to the **Employee** in recognition of outstanding performance to be constituted as follows:

11.2.1 a score of 130% to 149% is awarded a performance bonus ranging from 5% to 9%; and

11.2.2 a score of 150% and above is awarded a performance bonus ranging from 10% to 14%.

SCORE	BONUS %
130 - 133	5
134 - 137	6
138 - 141	7
142 - 145	8
146 - 149	9
150 - 153	10
154 - 157	11
158 - 161	12
162 - 165	13
166 - 167	14

11.2.3 A pro rata bonus will be payable to the **Employee** based on the amount of full months employed, in the event that the evaluation period is not for a full financial year subject to the following: -.

That the evaluation period be no less than 6 months

That the employee be employed on the last day of the financial year and undergo a review during the agreed review period.

11.3 In the case of unacceptable performance, the **Employer** shall -

11.3.1 provide systematic remedial or developmental support to assist the **Employee** to improve his or her performance; and

11.3.2 after appropriate performance counselling and having provided the necessary guidance and/ or support as well as reasonable time for improvement in performance, the **Employer** may consider steps to terminate the contract of employment of the **Employee** on grounds of unfitness or incapacity to carry out his or her duties.

**12. DISPUTE RESOLUTION**

12.1 Any disputes about the nature of the **Employee's** performance agreement, whether it relates to key responsibilities, priorities, methods of assessment and/ or any other matter provided for, shall be mediated by –

12.1.1 the MEC for local government in the province within thirty (30) days of receipt of a formal dispute from the **Employee**; or

12.1.2 any other person appointed by the MEC.

12.1.3 In the case of managers directly accountable to the municipal manager, a member of the municipal council, provided that such member was not part of the evaluation panel provided for in sub-regulation 27(4)(e) of the Municipal Performance Regulations, 2006, within thirty (30) days of receipt of a formal dispute from the employee;

whose decision shall be final and binding on both parties.

12.2 In the event that the mediation process contemplated above fails, clause 20 of the Contract of Employment shall apply.

**13. GENERAL**


13.1 The contents of this agreement and the outcome of any review conducted in terms of Annexure A may be made available to the public by the **Employer**.


13.2 Nothing in this agreement diminishes the obligations, duties or accountabilities of the **Employee** in terms of his/ her contract of employment, or the effects of existing or new regulations, circulars, policies, directives or other instruments.

13.3 The performance assessment results of the municipal manager must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government, within fourteen (14) days after the conclusion of the assessment.

Thus done and signed at Port Elizabeth on this the 26<sup>th</sup> day of July 2013


**AS WITNESSES:**


1.   
\_\_\_\_\_

2.   
\_\_\_\_\_

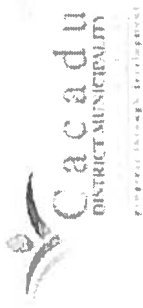
  
EMPLOYEE

**AS WITNESSES:**

1.   
\_\_\_\_\_

2.   
\_\_\_\_\_

  
MUNICIPAL MANAGER



## **CACADU DISTRICT MUNICIPALITY**

### **PERFORMANCE PLAN : Danie de Lange**

207

**2013/2014**

**Director: Finance and Corporate Services  
Finance and Corporate Services**



PERFORMANCE PLAN : Danie de Lange (Director: Finance and Corporate Services) 2013/2014						
Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets
<b>KPA 1. BASIC SERVICE DELIVERY</b>						
General	Ensure that the Municipality complies with Legislation applicable to it	Completion of the OHASA quarterly safety checklist	4 x checklists	4 x checklists	1.2% 1 checklist	December 2013/2014 2 checklist March 2013/2014 3 checklist June 2013/2014 4 checklist
<b>KPA 2. MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION</b>						
General	Co-ordinate recruitment and selection processes	Recruitment process completed within 12 weeks	100% compliance to the 12 week turn-around time by HR	Log	3.5% 100% completed	100% completed
	A legally compliant municipality	100% disciplinary hearings organised within 2 months after service of notice of misconduct.	100%	Log	3.5% 100%	100%
	Training	100% training in accordance with the skills development plan for F&CS	100%	Proof of completed courses; budget spent aligned to skills development plan	2.3% 100% Progress in terms of plan	100% Progress in terms of plan
	Exercise financial control over CDM	100% of a municipalities budget actually spent on implementing its workplace skills plan	100% recorded as actual	Correspondence (Mayoral, MM, Directors)	2.3% Reports to Mayoral and % recorded as actual	Reports to Mayoral and % recorded as actual
		Facilitate the development and implementation of budget related policies	Approved budget related policies	Council approved policies	2.3% n/a	revision of budget related policies
	To ensure that the PMS is implemented and maintained in accordance with Legislation	100% of indicators met by officials reporting directly to post according to Performance Plans (shown through review documentation)	100%	Performance review report (all officials) 4th quarter	3.5% All plans in place, signed and sent to PMS Officer	First quarter reports and reviews sent to PMS Officer
	To maintain harmonious and content labour relations	Existence of a functional LLF	4 Quarterly meetings	Minutes of meetings	2.3% Ensure 100% functionality of LLF	Second quarter reports and reviews sent to PMS Officer
<b>KPA 4. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT</b>						
						Third and Fourth quarter reports and reviews sent to PMS Officer
						Ensure 100% functionality of LLF

PERFORMANCE PLAN : Danie de Lange (Director: Finance and Corporate Services)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets			
						September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014
To Improve effectiveness in municipal financial management	improve corporate governance systems both in the district and LMs	Provision of assistance to 5 LMs in respect to GRAP compliance and improve Audit Outcomes (FIN00036)	Provide assistance through 1 training workshops held in GRAP compliance and new standards by making available financial management support to deal with issues raised in the LM's AG's management letter	Report	4.7%	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls
General	Financial Management and Compliance Improvement Plan (FIN00037)	Financial Management and Compliance Improvement Plan (FIN00037)	Review CDM AFS	Report	5.8%	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls
	Exercise financial control over CDM	Preparation of a funded budget	Adopted budget	Adoption by Council	11.6%	NA	Roll-over budgets received	Draft budget tabled	Implementation of FMIP Approved budget by 31 May annually
	Adherence to budgetary matters	Delivery of reviewed financial statements to OAG on or before 31 August annually prepared in terms of the prescribed framework	90%	Financial statements	2.3%	NA	NA	NA	less than 10%
		Collection of outstanding debt and unconditional grants	<10%	Financial statements	2.3%	NA	NA	NA	less than 10%
	Operating expenditure variance for F&CS not to exceed 10%	Expenditure variance for F&CS not to exceed 10% (project related)	Financial statements	2.3%	NA	NA	NA	NA	less than 10%
	To ensure financial sustainability	Achieving a balanced cash flow where the municipality is able to meet all its financial commitments in the financial year	Balanced cash flow for the year	Financial statements	3.5%	NA	NA	NA	Balanced cash flow. Meeting financial commitments
	Lobby for	4 Successful	Increased funding or	Reports/copies of	5.8%	1 Successful submission	1 Successful submission	1 Successful submission	1 Successful submission

PERFORMANCE PLAN : Danie de Lange (Director: Finance and Corporate Services)  
2013/2014

Objective	Strategy	Key Performance Indicator (Project)	Annual Target	Proof	Weighting	Targets				
						September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014	
	funding	submissions to sector departments / possible funders for Finance and Corporate Services Department	investment as result of submissions and presentations	submissions		to sector departments/funders	to sector departments/funders	to sector departments/funders	to sector departments/funders	
<b>KPA 5. GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>										
General	Ensure that capacity support to LMs is given priority	Implementation of the CDM building strategy - Finance and Corporate Services	3 Reports (quarterly) to Capacity Building Manager	Plan and 3 reports	3.5%	Capacity building plan for Finance and Corporate Services Developed	Report to Capacity Building Manager	Report to Capacity Building Manager	Report to Capacity Building Manager	
	Ensure that the Municipality complies with Legislation applicable to it	Delivery of consolidated financial statements to OAG on or before 30 September annually	Delivered on or before 30 September	Proof of delivery	3.5%	Statements delivered on or before 30 September	Response provided to Draft Management letter	Final letter included in annual report	NA	
Risk Management	Ensure that sufficient and effective controls are in place to management risks in the institution	100% Legal compliance to all key legislation and by-laws	90%	MFMA checklist complete with comments; In-year reporting	2.3%	100% overall legal compliance to all key legislation	100% overall legal compliance to all key legislation	100% overall legal compliance to all key legislation	100% overall legal compliance to all key legislation	
Exercise financial control over CDM	Receipt of a Clean Audit Report	Ensure that sufficient and effective controls are in place to management risks in the institution	100% controls in place to manage risks	Internal Audit reports	3.5%	100% controls in place to counter risks	100% controls in place to counter risks	100% controls in place to counter risks	100% controls in place to counter risks	
A legally compliant municipality	No Exceptions raised in Internal and External Audit Reports	Receipt of a Clean Audit Report	Clean Audit Report	Clean Audit Report from AG	9.3%	NA	Response provided to Draft Management letter	Receipt of a Clean Audit report and Inclusion of same in annual report	NA	
Exercises budget control in order to prevent over/ unauthorized expenditure. This includes	100% compliance to SCM and Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy	100% compliance to internal controls	100% compliance	Internal Audit reports and AG Reports	3.5%	NA	Response provided to Draft Management letter	Receipt of a Clean Audit report and Inclusion of same in annual report	NA	
		100% compliance to internal controls	100% compliance	Internal and External Audit Reports	3.5%	100% compliance to policy	100% compliance to policy	100% compliance to policy	100% compliance to policy	

CORE COMPETENCY REQUIREMENTS (CCR's) : Danie de Lange (Director: Finance and Corporate Services)

2013/2014

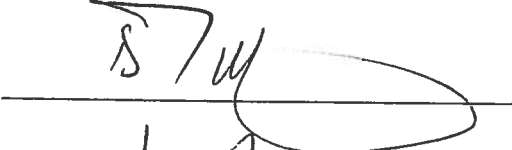
Core Competency Requirement	Annual Target	Proof	Weighting	Targets			
				September 2013/2014	December 2013/2014	March 2013/2014	June 2013/2014
<b>CCR 1. MANAGERIAL</b>							
Strategic Capability and Leadership	Displays standard aligned to that recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	25% Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Displays standard aligned to that recommended in the MSA competency guidelines
<b>CCR 2. OCCUPATIONAL</b>							
Financial Management	Displays standard aligned to that recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	25% Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Displays standard aligned to that recommended in the MSA competency guidelines
People Management and Empowerment	Displays standard aligned to that recommended in the MSA competency guidelines	Evidence of standard achieved as documented in a written report	25% Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Evidence of achievement / working towards the standard	Displays standard aligned to that recommended in the MSA competency guidelines
Interpretation of and implementation within the legislative and national policy frameworks	Demonstrated evidence accordingly	Evidence of standard achieved as documented in a written report	25% Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly	Demonstrated evidence accordingly

## Cacadu District Municipality 2014/15 Annual Budget and MTREF

**2.15 Municipal Manager's quality certificate**

I, D M Pillay, Municipal Manager of Cacadu District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name DM. PILLAY  
Municipal Manager of Cacadu District Municipality

Signature   
Date 31/03/2014

**DAYALAN MURUVEN PILLAY**  
MUNICIPAL MANAGER  
CACADU DISTRICT MUNICIPALITY  
P.O. BOX 318  
PORT ELIZABETH 6000