

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

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand									
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 1 - Executive and council	925	237	1,718	1,168	1,886	1,168	1,996	-	-
1.1 - Council's expenses	925	237			713		900		
1.2 - Office of the speaker			455						
1.3 - Office of the municipal manager							700		
1.4 - Capacity building									
1.5 - Performance management			15						
1.6 - Mayoral committee									
1.7 - Management - Finance and Corporate Services							18		
1.8 - Management - Economic Development				47	47	47	156		
1.9 - Management - Planning and Infr Development				10	15	10			
1.10 - Other			1,248	1,111	1,111	1,111	222		
Vote 2 - Finance and Corporate Services	805	1,388	1,896	2,154	2,166	2,154	1,007	-	-
2.1 - Financial Accounting Division			64				39		
2.2 - Revenue Collection				41	41	41	2		
2.3 - Payroll Administration			20				4		
2.4 - Information Technology			143	914	914	914	368		
2.5 - Pensioners Expenditure - Roadworks									
2.6 - Security and Cleaning									
2.7 - Finance Management and Support				42	54	42			
2.8 - Public Relations			195	20	20	20			
2.9 - People Management							136		
2.10 - Other	805	1,388	1,474	1,137	1,137	1,137	458		
Vote 3 - Planning and Infrastructure development	149	611	1,609	-	375	-	50	-	-
3.1 - GIS Specialist									
3.2 - HOD - Planning Unit					375				
3.3 - Project Management									
3.4 - Local Economic Development			4						
3.5 - Planning Unit	149	611	1,605				50		
3.6 - Trade and Investment									
3.7 - Planning and Infra - Admin Support									
Vote 4 - Health	-	534	920	-	-	-	-	-	-
4.1 - Primary Health Care									
4.2 - Environmental Health			920						
4.3 - Environmental Health Management									
4.4 - Clinics		534							
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-
5.1 - Cemeteries - Other									
5.2 - Libraries									
Vote 6 - Housing	1	9	-	-	-	-	-	-	-
6.1 - Housing Coordinator	1	9							
6.2 - Housing Rietbron									
Vote 7 - Public Safety	1,862	618	960	1,200	1,200	1,200	1,057	-	-
7.1 - Disaster Management	1,862	618	360				1,057		
7.2 - Fire Services			600	1,200	1,200	1,200			
Vote 8 - Sport and Recreation	-	-	-	-	-	-	-	-	-
8.1 - Sport grounds									
8.2 - 2010 World Cup									
Vote 9 - Waste Management	-	-	-	-	-	-	-	-	-
9.1 - Sanitation and Refuse - Rietbron									
9.2 - Solid Waste									
9.3 - Waste Water									
Vote 10 - Roads	-	-	-	-	-	-	-	-	-
10.1 - Roads and Transport									
10.2 - Roads - Rietbron roads streets and public places									
10.3 - Roads - Rietbron									
Vote 11 - Water	-	-	-	-	-	-	-	-	-
11.1 - Water Services Authority									
11.2 - Water - Rietbron									
Vote 12 - Electricity	-	-	-	-	-	-	-	-	-
12.1 - Electricity - Other									
12.2 - Electricity - Rietbron									
12.3 - Streetlights - Rietbron									
Vote 13 - Other	-	-	-	30	30	30	-	-	-
13.1 - Tourism, Promotion and Development				30	30	30			
Capital single-year expenditure sub-total	3,742	3,397	7,103	4,552	6,656	4,552	4,110	-	-
Total Capital Expenditure	3,742	3,397	7,103	6,552	7,656	4,552	16,110	12,000	6,500

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 Budgeted Financial Position

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand									
ASSETS									
Current assets									
Cash									
Call investment deposits	413,000	366,704	306,968	285,764	263,390	228,210	209,405	195,238	186,981
Consumer debtors	10,833	2,913	2,808	(0)	(0)	(0)	(0)	(0)	(0)
Other debtors									
Current portion of long-term receivables									
Inventory									
Total current assets	423,833	369,618	308,776	285,764	263,390	228,209	209,405	195,237	186,981
Non current assets									
Long-term receivables									
Investments									
Investment property	13,883	13,171	14,254	14,254	14,254	14,254	14,254	14,254	14,254
Investment in Associate									
Property, plant and equipment	74,824	74,604	68,445	74,997	75,697	76,697	92,837	104,512	110,646
Agricultural									
Biological									
Intangible	-	87	87	87	87	87	87	87	87
Other non-current assets									
Total non current assets	88,707	87,861	82,785	89,337	90,037	90,037	107,177	118,852	124,986
TOTAL ASSETS	512,540	457,479	391,561	375,121	353,427	318,247	316,582	314,089	311,967
LIABILITIES									
Current liabilities									
Bank overdraft									
Borrowing	52	87	22	-	-	-	-	-	-
Consumer deposits									
Trade and other payables	81,866	191,059	62,231	37,438	79,589	83,026	63,303	59,870	56,456
Provisions									
Total current liabilities	81,918	191,147	62,253	37,438	79,589	83,026	63,303	59,870	56,456
Non current liabilities									
Borrowing	42	109	22	-	-	-	-	-	-
Provisions	49,830	51,158	55,770	55,770	55,770	55,770	55,770	55,770	55,770
Total non current liabilities	49,872	51,267	55,792	55,770	55,770	55,770	55,770	55,770	55,770
TOTAL LIABILITIES	131,790	242,414	118,046	93,208	135,359	138,796	119,073	115,641	112,227
NET ASSETS	380,750	215,065	273,515	281,913	218,068	179,451	197,509	198,449	199,741
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	309,438	140,327	195,208	203,605	139,761	101,144	119,202	120,142	121,433
Reserves	71,312	74,738	78,307	78,307	78,307	78,307	78,307	78,307	78,307
Minorities' interests									
TOTAL COMMUNITY WEALTH/EQUITY	380,750	215,065	273,515	281,913	218,068	179,451	197,509	198,449	199,741

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

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days	7,000	21,005	4,588	4,588	4,588	4,588	4,588	4,588	4,588
Other current investments > 90 days	406,000	345,700	301,380	281,196	258,803	223,622	204,817	190,650	182,393
Total Call investment deposits	413,000	366,704	305,968	285,784	263,390	228,210	209,405	195,238	186,981
Consumer debtors									
Consumer debtors	23,754	14,294	14,126	-	-	-	-	-	-
Less: Provision for debt impairment	(12,921)	(11,381)	(11,319)	(0)	(0)	(0)	(0)	(0)	(0)
Total Consumer debtors	10,833	2,913	2,808	(0)	(0)	(0)	(0)	(0)	(0)
Debt impairment provision									
Balance at the beginning of the year	11,365	12,921	11,382	11,319	11,319	11,319	0	0	0
Contributions to the provision	1,556	(1,539)	(63)	(11,319)	(11,319)	(11,319)	-	-	-
Bad debts written off	-	-	-	-	-	-	-	-	-
Balance at end of year	12,921	11,382	11,319	0	0	0	0	0	0
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	83,169	101,697	92,640	76,028	76,728	76,728	93,971	105,646	111,780
Leases recognised as PPE	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	8,345	27,094	24,195	1,031	1,031	1,031	1,134	1,134	1,134
Total Property, plant and equipment (PPE)	74,824	74,604	68,445	74,997	75,697	75,697	92,837	104,512	110,646
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities	52	87	22	-	-	-	-	-	-
Total Current liabilities - Borrowing	52	87	22	-	-	-	-	-	-
Trade and other payables									
Trade and other creditors	20,541	27,891	19,797	20,850	20,850	20,850	21,984	23,118	24,252
Unspent conditional transfers	79,079	167,521	46,823	16,588	58,739	62,176	41,319	36,752	32,204
VAT	(17,754)	(4,352)	(4,389)	-	-	-	-	-	-
Total Trade and other payables	81,866	191,059	62,231	37,438	79,589	83,026	63,303	59,870	56,456
Non current liabilities - Borrowing									
Borrowing	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)	42	109	22	-	-	-	-	-	-
Total Non current liabilities - Borrowing	42	109	22	-	-	-	-	-	-
Provisions - non-current									
Retirement benefits	49,830	51,158	55,770	55,770	55,770	55,770	55,770	55,770	55,770
List other major provision items									
Refuse landfill site rehabilitation									
Other									
Total Provisions - non-current	49,830	51,158	55,770	55,770	55,770	55,770	55,770	55,770	55,770
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	318,268	150,055	211,127	203,605	139,761	125,062	119,202	120,142	121,433
GRAP adjustments	(25,640)	4,603	(858)	-	-	-	-	-	-
Restated balance	292,628	154,658	210,269	203,605	139,761	125,062	119,202	120,142	121,433
Surplus/(Deficit)	16,809	(14,331)	(15,060)	-	-	(23,919)	-	-	-
Appropriations to Reserves									
Transfers from Reserves									
Depreciation offsets									
Other adjustments									
Accumulated Surplus/(Deficit)	309,438	140,327	195,208	203,605	139,761	101,144	119,202	120,142	121,433
Reserves									
Housing Development Fund									
Capital replacement									
Self-insurance									
Other reserves									
Revaluation	71,312	74,738	78,307	78,307	78,307	78,307	78,307	78,307	78,307
Total Reserves	71,312	74,738	78,307	78,307	78,307	78,307	78,307	78,307	78,307
TOTAL COMMUNITY WEALTH/EQUITY	380,750	215,065	273,515	281,913	218,068	179,451	197,509	198,449	199,741

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 Budgeted Cash Flows

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	15,309	2,513	4,634	47,463	46,281	3,094	29,891	28,658	27,967
Government - operating	284,976	383,403	246,487	192,241	154,853	131,186	177,149	156,002	163,504
Government - capital	-	-	-	-	-	-	-	-	-
Interest	42,961	30,818	22,987	18,930	18,930	16,601	16,924	17,403	16,860
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(84,781)	(101,276)	(96,857)	(130,094)	(128,912)	(104,469)	(114,425)	(115,775)	(118,022)
Finance charges	(152)	(110)	(8)	-	-	-	-	-	-
Transfers and Grants	(226,939)	(288,995)	(180,287)	(128,462)	(127,954)	(111,987)	(98,074)	(85,618)	(89,855)
NET CASH FROM/(USED) OPERATING ACTIVITIES	31,375	26,353	(3,044)	77	(36,803)	(65,575)	11,465	669	473
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(1,507)	(2,099)	(7,466)	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(3,742)	(3,397)	(7,103)	(6,552)	(7,656)	(4,552)	(16,110)	(12,000)	(6,500)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5,249)	(5,496)	(14,569)	(6,552)	(7,656)	(4,552)	(16,110)	(12,000)	(6,500)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits									
Payments									
Repayment of borrowing									
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	26,127	20,857	(17,613)	(6,475)	(44,459)	(70,127)	(4,645)	(11,331)	(6,027)
Cash/cash equivalents at the year begin:	337,326	363,453	384,310	366,697	366,697	366,697	296,570	291,925	280,594
Cash/cash equivalents at the year end:	363,453	384,310	366,697	360,222	322,238	296,570	291,925	280,594	274,567

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 Cash backed reserves/accumulated surplus reconciliation

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	363,453	384,310	366,697	360,222	322,238	296,570	291,925	280,594	274,567
Other current investments > 90 days	49,547	(17,806)	(60,729)	(74,438)	(58,848)	(68,360)	(82,520)	(85,356)	(87,586)
Non current assets - Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	413,000	366,704	305,968	285,784	263,390	228,210	209,405	195,238	186,981
Application of cash and investments									
Unspent conditional transfers	79,079	167,521	46,823	16,588	58,739	62,176	41,319	36,752	32,204
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	(7,994)	20,713	12,622	20,850	20,850	20,850	26,550	27,666	56,456
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	59,830	61,158	70,770	70,770	70,770	70,770	70,770	70,770	70,770
Total Application of cash and investments:	130,915	249,391	130,216	108,208	150,359	153,796	138,639	135,189	159,431
Surplus(shortfall)	282,085	117,313	175,752	177,575	113,031	74,413	70,766	60,049	27,550

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 Basic service delivery measurement

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets									
Water:									
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	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:									
Flush toilet (connected to sewerage)									
Flush toilet (with septic tank)									
Chemical toilet									
Pit toilet (ventilated)									
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
Energy:									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
Refuse:									
Removed at least once a week									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)									
Sanitation (free minimum level service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed at least once a week)									
Cost of Free Basic Services provided (R'000)	14	16	17						
Water (6 kilolitres per household per month)									
Sanitation (free sanitation service)									
Electricity/other energy (50kwh per household per month)	47	51	55						
Refuse (removed once a week)									
Total cost of FBS provided (minimum social package)	61	67	72	-	-	-	-	-	-
Highest level of free service provided									
Property rates (R value threshold)		15	15						
Water (kilolitres per household per month)	6	6	6						
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)									
Electricity (kwh per household per month)	50	50	50						
Refuse (average litres per week)									
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)		4	4						
Property rates (other exemptions, reductions and rebates)		2,539	2,536						
Water	14	16	17						
Sanitation									
Electricity/other energy	47	51	55						
Refuse									
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	61	2,610	2,612	-	-	-	-	-	-