

***CENTRAL KAROO DISTRICT
MUNICIPALITY***



***ADJUSTMENT BUDGET 2017/2018
AND MTREF – 21 MAY 2018***

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1. Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a Municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a Municipality.

Budget related policy – Policy of a Municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a Municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted revenue and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CKDM – Central Karoo District Municipality

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

IDP – Integrated Development Plan. The main strategic planning document of a Municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

Municipal services – means municipal services that is necessary to ensure an acceptable and reasonable quality of life and, if not provided, would endanger public health or safety of the environment.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

Operating Expenditure – Spending on the day to day expenses of a Municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

SDBIP – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a Municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

Vote – One of the main segments into which a budget is divided, usually at department level.

CHAPTER 1 – MAYOR’S REPORT

Councillors, municipal manager, head of departments, guests, ladies and gentlemen, good morning to all.

On 30 May 2017, in Government Gazette number 40871 was promulgated with Act No. 3 of 2017: Division of Revenue Act, 2017 indicating the following allocations to the Municipality:

| | 2017/2018 | 2018/2019 | 2019/2020 |
|------------------------|------------------|------------------|------------------|
| Equitable Share | R 22 595 000 | R 28 403 000 | R 29 379 000 |

On 23 November 2017 the Province of the Western Cape published Provincial Gazette Extraordinary Number 7848 containing the Western Cape Adjusted Estimates of Provincial Expenditure and the 2017 Adjustments Appropriation Bill which were not listed in the Division of Revenue Act, 2017 (Act 3 of 2017).

The allocations to the District Municipality being:

| | |
|--|-----------|
| WC Financial Management Support Grant | 1 775 000 |
| Local Government Graduate Internship Grant | 66 000 |
| Disaster Management Grant | 70 000 |
| Ground Water Level Monitoring Grant | 800 000 |

On 21 February 2018 the Minister of Finance, during the 2018 annual budget, announced that the VAT rate will increase by 1 percentage point to 15% effective from 1 April 2018.

The change in VAT rate had an immediate impact on the Municipality as all Roads expenditure are incurred inclusive of VAT and the effective budget thus shrunk with 1% point. This change also impacted negatively on the Agency Fee the Municipality receives from the WC Province as the percentage allocation is calculated inclusive of VAT

The aligned of the Roads budget between that of the Provincial financial year and that of the Municipality had to be re-assessed as the Roads function at the Municipality showed an over-expenditure when compared to the Provincial Roads budget for the 2017/2018 WC Provincial Budget.

In addition, the changes to the composition of the Council also resulted in certain changes to the budget being required and provides an opportunity for the correction of certain errors identified .

The adjustment budget I am tabling here today was prepared in accordance with the prescripts of the Municipal Finance Management Act, (Act 56 of 2003), the Municipal Budget Circular for the 2017/18 MTREF as applicable and complies with Generally Recognized Accounting Practice - Local Government.

The adjustment budget was compiled, taking into account the Macro-economic growth parameters and also addresses the following National and Provincial Key Performance areas, being:

- Basic service Delivery (BSD)
- Municipal Transformation and Institutional Development (MTID)
- Municipal Financial Viability and Management (MFVM)
- Local Economic Development (LED)
- Good Governance and Public Participation(GGPP)

The following underlying factors were also taken into consideration with the compilation of the 2017/2018 adjustment budget:

- The current socio-economic circumstances of our communities and especially the high rate of unemployment
- External factors having a direct impact on the budget such as the consumer inflation rate
- The wage agreement concluded between organized labour and the South African Local Government Bargaining Council for the period 1 July 2015 to 30 June 2018
- The implementation of mSCOA
- The change in the VAT rate from 14% to 15% from 1 April 2018

The major sources of revenue can be summarized as follows and remains unchanged as the changes to in the National revenue allocation impacted only on the outer financial years:

National grants and subsidies – R 26 857 000

Western Cape provincial grants and subsidies – R 3 751 000

Department of Transport and Public Works – R 42 070 171 for 2017/2018 and R 45 500 000 for 2018/2019

IN CONCLUSION

I would like to thank all parties that was involved in the adjustment budget preparation process.

I thank you

**Dr AL Rabie
EXECUTIVE MAYOR**

CHAPTER 2 – COUNCIL RESOLUTION

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustment budget of the Central Karoo District Municipality for the financial year 2017/2018; and indicative allocations for the two projected outer years 2018/2019 and 2019/2020; and the multi-year and single year capital appropriations are approved as set-out in the following tables:
 - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification);
 - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote);
 - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type); and
 - 1.4 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.

2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set-out in the following tables:
 - 2.1 Budgeted Financial Position;
 - 2.2 Budgeted Cash Flows;
 - 2.3 Cash backed reserves and accumulated surplus reconciliation;
 - 2.4 Asset management; and
 - 2.5 Basic service delivery measurement.

3. That in terms of section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium-term revenue and expenditure framework be adjusted in line with the adjustment budget.

4. That the final documents be available for inspection at the municipal offices.

CHAPTER 3 – EXECUTIVE SUMMARY

PREFACE

The budget tabled here today is the adjustment MTREF (Medium Term Revenue and Expenditure Framework) for the 2017/2018, 2018/2019 and 2019/2020 financial years as legislatively prescribed in terms of section 16(2) of the Municipal Finance Management Act, Act 56 of 2003 (MFMA).

The following documents were considered in the preparation of the budget:

- The Municipal Finance Management Act, Act 56 of 2003 (MFMA)
- All National treasury circulars giving guidance on budget processes
- The municipal budget and reporting regulations as issued in Government gazette 32141 on 17 April 2009
- Government Gazette 37577 dated 22 April 2014: Municipal Regulations on Standard Chart of Accounts
- Division of Revenue Bill - (As introduced in the National Assembly (proposed section 76); explanatory summary of Bill published in Government Gazette No. 40610 of 10 February 2017)
- Act No. 3 of 2017: Division of Revenue Act, 2017
- The Province of the Western Cape published Provincial Gazette Extraordinary Number 7848
- Value Added Tax Act, no. 89 of 1991

CAPITAL BUDGET

The drafting of the IDP ran concurrently with the 2017/2018 budget process in order to update the Medium-Term Expenditure Framework (MTEF). The IDP budget link is summarized in the supporting tables attached hereto, no changes were made to the IDP, but minor changes were made to the capital budget for 2017/2018.

The Medium-Term Expenditure Framework should guide the Municipality with regards to its funding requirements in the medium term (3 years), the changes to the Equitable Share allocation was not material.

The aforementioned capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.

From the MTREF it is clear that the council is once again relying on grants and subsidies for the funding of the majority of its capital requirements. The Municipality is funding 10% of the capital budget using internally generated funds and the expenditure is focused on replacing the outdated computer equipment, providing office furniture for newly appointed staff and ensuring that the Environmental Health Department has the required tools and equipment to carry out the required testing in line with best practices.

Summary of Capital Budget Per Standardized Project:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|--|------------------------------|------------------|--------------------------------|-----------------------------------|
| Additions | | | | |
| Capital: Non-infrastructure – New and replacement - Computer Equipment | 192 000 | 45 000 | 127 000 | 149 649 |
| Capital: Non-infrastructure - New - Furniture and Office Equipment | 70 000 | 398 000 | 236 000 | 186 000 |
| Capital: Non-infrastructure - New - Machinery and Equipment | 1 300 000 | 711 754 | 1 067 594 | 1 158 954 |
| Additions Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |
| Grand Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |

Summary of Capital Budget Per Municipal Function:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|--------------------------|------------------------------|------------------|--------------------------------|-----------------------------------|
| MUNICIPAL MANAGER | | 30 000 | 37 000 | 37 000 |
| STRATEGIC PLANNING | | 30 000 | 30 000 | 30 000 |
| FINANCIAL SERVICES | | 30 000 | 15 000 | 69 774 |
| FINANCE MANAGEMENT GRANT | | 200 000 | 110 000 | 90 000 |
| CORPORATE SERVICES | 262 000 | 30 000 | 12 000 | 12 000 |
| ENVIRONMENTAL HEALTH | | 33 000 | 24 000 | 28 000 |
| CIVIL DEFENCE | 1 300 000 | 701 754 | 1 067 594 | 1 099 954 |
| ROADS | | 100 000 | 100 000 | 100 000 |
| COUNCIL | | | 30 000 | 27 875 |
| Grand Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |

Summary of Budget Per Funding Source:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|---|------------------------------|-----------|--------------------------------|-----------------------------------|
| Fund: Operational - Revenue - General Revenue - Equitable Share | | 123 000 | 153 000 | 65 000 |
| Fund: Operational - Revenue - General Revenue - Operational Revenue | 262 000 | 30 000 | | 42 000 |
| Fund: Operational - Transfers and Subsidies - Monetary Allocations - National Government - Local Government Financial Management Grant [Schedule 5B] | | 200 000 | 110 000 | 159 774 |
| Fund: Operational - Transfers and Subsidies - Monetary Allocations - Provincial Government - Western Cape - Other - Financial Management Support | 1 300 000 | 701 754 | 1 067 594 | 1 127 829 |
| Fund: Operational - Transfers and Subsidies - Monetary Allocations - Provincial Government - Western Cape - Public Transport - Planning, Maintenance and Rehabilitation of Transport Systems and Infrastructure | | 100 000 | 100 000 | 100 000 |

| | | | | |
|-------------|-----------|-----------|-----------|-----------|
| Grand Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |
|-------------|-----------|-----------|-----------|-----------|

OPERATING BUDGET

EXPENDITURE

Summary of Expenditure Budget per GRAP item – as impacted by changes to the DORA

| Row Labels | 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|---------------------------------|-------------------|-------------------|--------------------------|-----------------------------|
| Depreciation & asset impairment | 254 904 | 250 500 | 493 445 | 386 900 |
| Employee related costs | 17 427 466 | 36 117 342 | 38 295 478 | 41 085 931 |
| Other expenditure | 56 124 610 | 31 568 144 | 36 392 957 | 35 636 936 |
| Remuneration of councillors | 3 498 014 | 3 846 385 | 3 478 296 | 3 522 359 |
| Grand Total | 77 304 994 | 71 782 370 | 78 660 176 | 80 763 900 |

The increase in the original operating budget amounts to R 2.1 million for the 2017/2018 financial year and represented an increase 3% over the budget. The increase in the budget is due to the changes in the Roads expenditure year to date as well as the Roads allocation for the period 1 April 2018 to 31 March 2019.

A summary of the adjusted operating budget is attached herewith and includes all operating expenditure necessary for operating the Municipality for the 2017/2018 financial year as revised.

The increase in salary expenditure is as a direct result of additional appointments approved by Roads and increases in salary costs resulting from T-grade adjustments.

REVENUE

The adjusted budgeted revenue (including capital grant revenue) for the 2017/2018 financial year amounts to R 73.2 million.

Summary of Revenue Budget per source:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|---|------------------------------|-------------------|-----------------------------|--------------------------------|
| Actuarial Gains | 100 000 | | | |
| 1% NT Audit Support | | | 2 015 000 | 2 015 000 |
| Admin Fee Roads | 1 488 767 | | | |
| Capacity Building Grant | 120 000 | 240 000 | 245 044 | 245 044 |
| Chieta grant | 133 000 | | 1 765 200 | 1 765 200 |
| Department of Transport Roads | 37 110 000 | 38 970 000 | 42 020 171 | 40 319 095 |
| EPWP Incentive | 1 100 000 | 1 095 000 | 1 095 000 | 1 095 000 |
| Finance Management | 1 800 000 | 1 250 000 | 1 250 000 | 1 250 000 |
| Interest earned - external investments | 550 000 | 550 000 | 609 000 | 560 000 |
| LG SETA | 6 030 000 | 30 000 | 1 014 000 | 1 3698 564 |
| Local Government Equitable Share | 19 437 029 | 22 595 000 | 22 595 000 | 22 595 000 |
| Other revenue | 5 395 640 | 5 949 476 | 235 339 | 212 454 |
| Rental of facilities and equipment | 72 000 | 72 000 | 359 950 | 100 000 |
| Rural Roads Assets Management Systems Grant | 1 866 000 | 1 725 300 | 1 917 000 | 1 917 000 |
| LG Graduate internship | | | 111 031 | 111 031 |
| Doringveld | | | 247 311 | 247 311 |
| WC Support - Fire | | | 1 217 058 | 1 217 058 |
| WC Disaster Management | | | 70 000 | 70 000 |
| WC Drought Support | | | 218 370 | 218 370 |
| WC Ground Water Level Monitoring | | | 800 000 | 800 000 |
| WP Financial Management Support Grant | 3 680 000 | 800 000 | 2 643 572 | 2 643 572 |
| | 78 882 436 | 73 276 776 | 80 428 046 | 82 321 521 |

TARIFFS

It is important to ensure the financial sustainability and economic viability of the Municipality and these principles were therefore applied in the determination of the environmental health tariffs for the 2017/2018 financial year. No changes were made to the tariffs as approved on 25 May 2017.

FINANCIAL VIABILITY AND SUSTAINABILITY

The Municipality must ensure the financial sustainability of its operations and ensure that it operates as a going concern. The original budget for 2017/2018 financial year as well as the outer 2 years are funded and none of the changes made to this budget changed the funded position as expenditure were re-evaluated to allow for the decrease in revenue in the outer years.

SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. The top-level service delivery and budget implementation plan was submitted to the Executive Mayor within 14 days of approval of the Annual Budget and the IDP for approval by the Executive Mayor within 28 days as per section 69 and section 53 of the Municipal Finance Management Act. The SDBIP will be submitted to Council after approval by the Executive Mayor for information purposes. The changes in the budget may affect the SDBIP.

POLICY CHANGES

Management has conducted the required annual review of all budget related policies during the process leading up to the approval of the budget on 25 May 2017. Two workshops were held with the Council and management team to review, update or re-do all budget related policies other than the Long Term Financial Plan Policy. No policies were reviewed during the adjustment budget process, the policies will all be reviewed before 31 May 2018.



S JOOSTE

MUNICIPAL MANAGER

CHAPTER 4 – ANNUAL BUDGET TABLES

See Annexure C – B Schedules duly included.

CHAPTER 5 – OVERVIEW OF THE ANNUAL BUDGET PROCESS

The entire budget process is prescribed by the Municipal Finance Management Act.

Section 21(1) (b) of the MFMA requires the mayor to table not later than 10 months before the start of the budget year a time schedule outlining the key deadlines and processes for the preparation, tabling and approval of the Annual Budget, the review of the IDP and budget related policies and any consultation process which would be part of the process.

The time schedule was tabled to the Council in August 2017.

The following stakeholders are identified:

- 1 community
- 2 senior management
- 3 the work force
- 4 trade unions
- 5 agricultural forums
- 6 general public and interested parties
- 7 local municipalities
- 8 national and provincial sector departments

Political oversight of the process

The schedule of key deadlines was submitted to management to monitor the progress of the process by officials against the schedule tabled by the Executive Mayor.

Consultations & advertisements

Advertisements was placed in the local newspapers circulating in the area of jurisdiction and district informing the community of the approval of the budget. No response was received from the community in relation to the tabled budget.

The effect of the changes in the current budget was as a result of savings in some areas being re-allocated to other areas where expenditure trends did not match expectations and the allocation of funding subsequently received. The changes to the outer years' budgets will be consulted during the finalization of the budget process in 2018.

Stakeholders

The following stakeholders have been consulted:

- National Treasury
- Provincial Treasury
- B Municipalities in area
- Provincial sector departments
- Community

CHAPTER 6 - ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The review process focussed on:

- ❖ Improving the **strategic nature** of the document, thereby ensuring effective use of available data, careful consideration of available resources, as well as exploring locally appropriate solutions to complex development issues.
- ❖ Increasing the usefulness of the document during **implementation** and monitoring.

The process was influenced by:

- ❖ Project progress information as provided by Heads of Departments
- ❖ An extensive data search to update the analysis chapter.
- ❖ Inputs from community-based planning initiatives

The alignment of the IDP with the budget is illustrated in the A Schedule. In addition, find attached as Annexure B the mSCOA project register as included in the IDP.

These allocations are to link up with the Service Delivery and Budget Implementation plan. A Service Delivery and Budget Implementation Plan has been developed and is tabled with the final budget to Council. The final SDBIP was approved within 28 days after the adoption of the budget. KPA's and KPI's have been developed and strategic alignment between IDP, Budget and SDBIP was obtained. The changes in this budget does not impact on the process as the changes were not material to the 2017/2018 financial year.

CHAPTER 7 - MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. The top-level service delivery and budget implementation plan was submitted to the Executive Mayor within 14 days of approval of the Annual Budget and the IDP for approval by the Executive Mayor within 28 days as per section 69 and section 53 of the Municipal Finance Management Act. The Adjusted SDBIP (if required) will be submitted to Council to account for changes to the budget.

CHAPTER 8 – OVERVIEW OF BUDGET RELATED POLICIES

BUDGET RELATED POLICIES

The prioritization of service delivery and the management of council functions is the key to the budget. Central Karoo District Municipality's budget process is guided and governed by legislation regulations and budget related policies. Central Karoo District Municipality embarked on a process of reviewing all financial and budget related policies during the budget process for 2017/2018 financial year. Two workshops were held with the Council and management team to review, update or re-do all budget related policies other than the Long Term Financial Plan.

The following policies have been drafted, reviewed or re-done during the annual review process and will be reviewed again in March, April and May 2018:

1. Credit Control and Debt Collection Policy
2. Supply Chain Management Policy
3. Virement Policy
4. Cash Management and Investment Policy
5. Borrowing Policy
6. Funding and Reserve Policy
7. Asset Management Policy
8. Risk Management Policy
9. MFMA Delegations Register
10. Anti-Corruption and Fraud Prevention Policy
11. Budget Policy
12. Unforeseen and Unavoidable Expenditure Policy
13. Tariff Policy
14. Whistle Blowing Policy
15. The Relief Fund Policy
16. Infrastructure Procurement Policy
17. Municipal Entities Policy
18. Travel and Subsistence Policy – reviewed policy approved by Council in December 2017
19. Tools of Trade Policy
20. Overtime Policy
21. Recruitment and Selection Policy
22. Annual Leave
23. Acting Policy
24. Grants in Aid Policy

CHAPTER 9 – OVERVIEW OF THE BUDGET ASSUMPTIONS

The budget and the adjustment budget for the 2017/2018 financial year was drawn up with the following assumptions and principles taken into account:

- The budget is prepared in terms of the provisions of the Generally Recognized Accounting Practice framework to comply with the provisions of the MFMA GRAP implementation dates.
- The impact of the Municipal Standard Chart of Accounts was taken in to account during the budget preparation to ensure that the Municipality was in the position to commence transaction on MSCOA on 1 July 2017.
- Revenue figures are based on realistic estimates of revenue to be collected.
- Actual revenue collected for the current year and realistic revenue projections were taken into account in determining the revenue for the coming year.
- The principals of economic viability and sustainability is applied in all services and where possible no cross subsidization is done between services.
- National growth parameters were used as far as possible for the determination of outer year budget amounts.
- A general salary increases of 7.4 % is used for the determination of the salaries of staff whilst CPI was used for increase in salaries for the Public office bearers
- The Municipality still relies heavily on grants and subsidies for funding of the capital requirements for the 2017/2018 financial year.
- Only funded capital projects are included in the adjusted capital estimates for the 2017/2018 financial year.
- Both the capital and operating budgets are informed by the IDP process done through a public participation process.
- The change of the VAT rate from 14% to 15% was taken in to account.

CHAPTER 10 - BUDGET FUNDING

FUNDING OF BUDGET EXPENDITURE

Operating expenditure to the amount of R 80 763 900 and Capital expenditure of R 1 494 603 will be funded through the following sources:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|---|---------------------------------------|-------------------|-------------------------------------|--|
| Actuarial Gains | 100 000 | | | |
| 1% NT Audit Support | | | 2 015 000 | 2 015 000 |
| Admin Fee Roads | 1 488 767 | | | |
| Capacity Building Grant | 120 000 | 240 000 | 245 044 | 245 044 |
| Chieta grant | 133 000 | | 1 765 200 | 1 765 200 |
| Department of Transport Roads | 37 110 000 | 38 970 000 | 42 020 171 | 40 319 095 |
| EPWP Incentive | 1 100 000 | 1 095 000 | 1 095 000 | 1 095 000 |
| Finance Management | 1 800 000 | 1 250 000 | 1 250 000 | 1 250 000 |
| Interest earned - external investments | 550 000 | 550 000 | 609 000 | 560 000 |
| LG SETA | 6 030 000 | 30 000 | 1 014 000 | 1 3698 564 |
| Local Government Equitable Share | 19 437 029 | 22 595 000 | 22 595 000 | 22 595 000 |
| Other revenue | 5 395 640 | 5 949 476 | 235 339 | 212 454 |
| Rental of facilities and equipment | 72 000 | 72 000 | 359 950 | 100 000 |
| Rural Roads Assets Management Systems Grant | 1 866 000 | 1 725 300 | 1 917 000 | 1 917 000 |
| LG Graduate internship | | | 111 031 | 111 031 |
| Doringveld | | | 247 311 | 247 311 |
| WC Support - Fire | | | 1 217 058 | 1 217 058 |
| WC Disaster Management | | | 70 000 | 70 000 |
| WC Drought Support | | | 218 370 | 218 370 |
| WC Ground Water Level Monitoring | | | 800 000 | 800 000 |
| WP Financial Management Support Grant | 3 680 000 | 800 000 | 2 643 572 | 2 643 572 |
| | 78 882 436 | 73 276 776 | 80 428 046 | 82 321 521 |

FISCAL SUSTAINABILITY OF THE MUNICIPALITY

Budget control is exercised in order to ensure that operating expenditure does not exceed actual operating revenue received.

The credit control policy will be strictly enforced in the 2017/2018 financial year to ensure that all monies due to the Municipality is collected in further contribution to the sustainable rendering of services.

FINANCIAL CHALLENGES AND CONSTRAINTS

Central Karoo District Municipality faces the following financial challenges:

- 1) Achieving financial stability in the medium term and long term
- 2) Dependence on grant funding
- 3) Managing cost
- 4) Exploring alternative revenue sources

A long term financial plan will be compiled during 2017/2018 to ensure that these challenges are addressed.

FINANCIAL RISKS

Financial risks include:

- Changes in inflation rate and other variables
- Unemployment trends
- Global financial instability
- Changes in the VAT rate

FUNDING COMPLIANCE IN TERMS OF SECTION 18 OF THE MFMA

In compliance with the requirements of Section 18 of the MFMA, the revenue budget was based on the following principles:

- Realistically anticipated revenue to be collected.
- Actual revenue of previous years was taken into account.
- Capital projects were only included if funding confirmation was received, either by means of the DORA allocations as promulgated or by means of commitment from funding institutions.

PARTICULARS OF PLANNED SAVINGS OVER THE MEDIUM TERM

The principle of value adding in all aspects of the administration and service rendering is applied and no expenditure is incurred unless value is added to the municipal administration or services. Care is taken in administrative and supply chain processes to ensure that real economic benefit flows to the Municipality as a result of funds being spent.

The following expenditure items are closely monitored:

- Travelling and subsistence
- Telephone expenses.
- Overtime and standby allowances
- Workshops and conferences.
- Fuel and maintenance expenditure in respect of service delivery vehicles

CONTRIBUTIONS OR DONATIONS IN CASH OR IN-KIND

No donations are budgeted for the 2017/2018 financial year. Support to the community will be given in terms of the Relief Fund Policy.

PARTICULARS OF THE MUNICIPALITY'S INVESTMENTS

Investments are made when funds are available in line with the Cash management and Investment policy.

PARTICULARS OF BANK OVERDRAFTS AND CREDIT FACILITIES

The Municipality does not have a bank overdraft facility.

PARTICULARS OF GRANTS AND SUBSIDIES RECEIVED

The budgeted grants to be received for the 2017/2018 financial year are as follows:

| | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|---|-------------------|-----------------------------|--------------------------------|
| 1% NT Audit Support | | 2 015 000 | 2 015 000 |
| Capacity Building Grant | 240 000 | 245 044 | 245 044 |
| Chieta grant | | 1 765 200 | 1 765 200 |
| Department of Transport Roads | 38 970 000 | 42 020 171 | 40 319 095 |
| EPWP Incentive | 1 095 000 | 1 095 000 | 1 095 000 |
| Finance Management | 1 250 000 | 1 250 000 | 1 250 000 |
| LG SETA | 30 000 | 1 014 000 | 1 401 564 |
| Local Government Equitable Share | 22 595 000 | 22 595 000 | 22 595 000 |
| Rural Roads Assets Management Systems Grant | 1 725 300 | 1 917 000 | 1 917 000 |
| LG Graduate internship | | 111 031 | 111 031 |
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| WC Support - Fire | | 1 217 058 | 1 217 058 |
| WC Disaster Management | | 70 000 | 70 000 |
| WC Drought Support | | 218 370 | 218 370 |
| WC Ground Water Level Monitoring | | 800 000 | 800 000 |
| WP Financial Management Support Grant | 800 000 | 2 643 572 | 2 643 572 |
| | 73 276 776 | 79 223 757 | 77 910 245 |

CHAPTER 12 – ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

No budget provisions were made for allocations or grants made by the Municipality, other than a provision for the audit of CKEDA for the period 1 July 2017 until deregistration of the entity.

CHAPTER 13 – COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

The budget for Council allowances was prepared based on a CPI related increase on the current allowances as contained in the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Numbers of Municipal Councils.

The budget for senior management was prepared based on a CPI related increases on the current salary packages and the information contained in the Draft Notice: Upper limits of total remuneration packages payable to Senior Managers for 2017/2018.

The South African Local Government Bargaining Council entered into a three-year Salary and Wage Collective Agreement for the period 01 July 2015 to 30 June 2018. The preparation of the 2017/18 MTREF constitutes implementation of the last year of the agreement which municipalities must implement, thus 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent.

The Adjustment budget changes are based on the actual increases as contained in the Regulations and as implemented on 1 July 2017 as per the SALGBC agreements.

CHAPTER 14 – MONTHLY TARGETS – REVENUE, EXPENDITURE AND CASH FLOW

The targets are detailed in the budget tables included in Annexure C

CHAPTER 15 – ANNUAL BUDGETS AND SDBIP PLANS – INTERNAL DEPARTMENTS

Refer to Chapter 4 and 5 of the IDP and the final SDBIP

CHAPTER 16 – ANNUAL BUDGETS AND SDBIP PLANS – MUNICIPAL ENTITIES

The municipal entity – Central Karoo Economic Development Agency (CKEDA) is in the process of being deregistered. The Municipality budgeted for the preparation of annual financial statements and audit fees to be paid re CKEDA for the period 1 July 2017 until deregistration as the Auditor-General remains steadfast in the position that it is a fully fledged entity subject to Company Law, the MFMA and the MSA until deregistration takes place.

CHAPTER 17 - CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

There are no contracts with future budgetary implications other than operational contracts such as the contract for the financial system with SEBATA.

CHAPTER 18 – CAPITAL EXPENDITURE DETAILS

The capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.

The Municipality is funding 10% of the capital budget using internally generated funds and the expenditure is focused on replacing the outdated computer equipment, providing office furniture for newly appointed staff and ensuring that the Environmental Health Department has the required tools and equipment to carry out the required testing in line with best practices.

Summary of Capital Budget Per Standardized Project:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|--|---------------------------------------|------------------|---|--|
| Additions | | | | |
| Capital: Non-infrastructure - New - Computer Equipment | 192 000 | 45 000 | 127 000 | 149 649 |
| Capital: Non-infrastructure - New - Furniture and Office Equipment | 70 000 | 398 000 | 236 000 | 186 000 |
| Capital: Non-infrastructure - New - Machinery and Equipment | 1 300 000 | 711 754 | 1 067 594 | 1 158 954 |
| Additions Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |
| Grand Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |

Summary of Capital Budget Per Municipal Function:

| | Revised Budget 2016/17 | 2017/2018 | Revised Budget 2017/2018 | Adjustment Budget 2017/2018 |
|----------------------|---------------------------------------|------------------|---|--|
| MUNICIPAL MANAGER | | 30 000 | 37 000 | 37 000 |
| STRATEGIC PLANNING | | 30 000 | 30 000 | 30 000 |
| FINANCIAL SERVICES | | 30 000 | 15 000 | 69 774 |
| FINANCE MANAGEMENT | | | 110 00 | |
| GRANT | | 200 000 | | 90 000 |
| CORPORATE SERVICES | 262 000 | 30 000 | 12 000 | 12 000 |
| ENVIRONMENTAL HEALTH | | 33 000 | 24 000 | 28 000 |
| CIVIL DEFENCE | 1 300 000 | 701 754 | 1 067 594 | 1 099 954 |
| ROADS | | 100 000 | 100 000 | 100 000 |
| COUNCIL | | | 30 000 | 27 875 |
| Grand Total | 1 562 000 | 1 154 754 | 1 430 594 | 1 494 603 |

OPERATING BUDGET

Summary of operating expenditure per funding source:

| | Revised budget 2017/2018 | Adjustment budget 2017/2018 |
|----------------------------------|-------------------------------------|--|
| 1% NT CONTRIBUTION TO AUDIT FEES | 2 015 000 | 2 015 000 |
| CHIETA | 1 765 200 | 1 765 200 |
| EPWP | 1 095 000 | 1 095 000 |
| EQUITABLE SHARE | 23 386 249 | 22 541 745 |
| FMG | 1 102 122 | 1 090 226 |
| INTEREST | 559 572 | 559 970 |
| LGSETA | 884 000 | 1 368 000 |
| LGSETA MANDATORY | 2 250 | 3 500 |
| OTHER INCOME | 79 677 | 212 114 |
| RAMMS | 1 712 283 | 1 916 898 |
| RENTAL | 84 935 | 87 981 |
| ROADS | 38 314 733 | 39 704 221 |
| ROADS | 9 000 | 504 422 |
| ROADS AGENCY FEE | 3 305 120 | 3 538 781 |
| WC CAPACITY BURSARY | 245 044 | 245 044 |
| WC CAPACITY FINANCIAL | 1 760 839 | 1 747 008 |
| WC CAPACITY FINANCIAL ROLL-OVER | 699 796 | 724 796 |
| WC CAPACITY IT | 110 492 | 61 700 |
| WC GRANT DORINGVELD | 279 535 | 247 250 |
| WC GRANTS DISASTER | 1 138 529 | 1 088 088 |
| WC GRANTS FIRE | 99 839 | 98 182 |
| WC GRANTS FIRE ROLL OVER | 11 960 | 17 000 |
| Grand Total | 78 661 174 | 80 632 125 |

CHAPTER 19 – LEGISLATION COMPLIANCE STATUS

The Municipal Finance Management Act brought about uniformity, accountability and control measures to local government in terms of financial reporting and budgeting. The Act required a high level of transformation financial disciplines and planning.

New budget regulations were published in Gazette number 32141 on 17 April 2009. The object of these regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process. The 2017/2018 budgets for all municipalities needs to comply with these regulations. The Municipality continuous to strive towards the implementation and adherence to all MFMA related regulations.

CHAPTER 20 – OTHER SUPPORTING DOCUMENTATION – SERVICE LEVEL STANDARDS

PERFORMANCE LEVELS STANDARDS

Performance Indicators listed below outline the minimum requirement expected by the council with regards to generic administrative tasks. Some services or teams undertaking specialist administrative tasks may require service

| Service Area | Key Performance Indicator | Monitoring period | Weighting/ Priority | Required performance level (Minimum performance level) | | | | | | | | | | |
|--------------------------|--|-------------------------------|--------------------------|---|------|------|------|------|------|------|------|------|------|------|
| | | | | Date/Period (Year) | | | | | | | | | | |
| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| | <i>Definition - Summary of requirement</i> | <i>Monthly, quarterly etc</i> | <i>High, Medium, Low</i> | | | | | | | | | | | |
| Answering telephones | To answer telephone calls within 5 rings or 15 seconds | Monthly | High | 80% | 85% | 90% | 95% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Complaints | % of complaints dealt with in accordance with the council's procedure. | Quarterly | High | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Answering correspondence | Number of working days in which correspondence is dealt with (not including complaints correspondence) | Monthly | High | 14 | 14 | 12 | 12 | 10 | 10 | 8 | 8 | 5 | 5 | |
| Mail/Post | Outgoing mail cleared every day | Monthly | High | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Filing | Updating databases- new information to be entered (days) | Monthly | High | 1 | 1 | 1 | 1 | ½ | ½ | ½ | ½ | ¼ | ¼ | |
| Filing | Clear all filing (days) | Monthly | High | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Financial | Payment of invoices | Monthly | High | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Financial | Time taken to issue invoices (in working day) | Monthly | High | 14 | 12 | 9 | 7 | 5 | 4 | 3 | 2 | 1 | 1 | |

CHAPTER 21 – ANNUAL BUDGET - ENTITIES

The municipal entity – Central Karoo Economic Development Agency (CKEDA) is in the process of being deregistered. The Municipality budgeted for the audit fees to be paid re CKEDA for the period 1 July 2017 to deregistration.

No IDP, Annual Budget or SDBIP has thus been compiled for the municipal entity, CKEDA as the entity will not be functional during 2017/2018 and will not enter into any transactions. The CKEDA audit related expenditure will be paid by CKDM.

CHAPTER 22 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Stefanus Jooste**, municipal manager of Central Karoo District Municipality hereby certify that the adjustment 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 adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

STEFANUS JOOSTE

Municipal Manager of the Central Karoo District Municipality

DC5



21 May 2018

ANNEXURE A

CENTRAL KAROO DISTRICT MUNICIPALITY

SECTION: MUNICIPAL HEALTH SERVICES

RATES: 2017/18 FINANCIAL YEAR

Rates are based on actual cost; Calculations were done on an EHP salary, including fringe benefits before the new budget year, plus a percentage increase (6%) and then rounded to the nearest R10.00; Rates are determined by the time spend on a service - R230 = full hour, R115 = half an hour and R60 for quarter of an hour; With the rounding the 6% decreased to 4.55%; In the previous book year the NHLS Laboratorium closed in Cape Town and samples were redirected to Johannesburg with a lot of difficulties and the credibility of the results were in dispute. The NHLS provided their own transport and did not ask VAT on the services rendered. With the change to Merieux Nutri Science the CKDM has to pay for the courier and VAT that brought higher costs to the CKDM and client, where applicable.

| 1 | WATER QUALITY MONITORING | Total Cost | COMMENTS |
|-------|--|---|-----------------|
| 1,1 | SAMPLING | | |
| 1.1.1 | Bacteriological Water Sampling: - * On behalf of Water Services Authority (WSA) / Private Premises; or * Application for a CoA / HC for a food or other premises not serviced by a WSA | R465,00 | |
| | <i>Per sampling session + actual costs:-</i> * Administration cost | | 4,55% |
| | * Bacteriological Laboratory Cost for one (1) sample | | Actual cost |
| | * Courier cost per sample | | Actual cost |
| 1.1.2 | Chemical Water Sampling: - * On behalf of Water Services Authority (WSA / Private Premises; or * Application for a CoA / HC for a food or other premises not serviced by a WSA | R215,00 plus Quote cost (Quote required before sampling) | |
| | <i>Per sampling session:-</i> * Administration cost | | 4,55% |
| | * Laboratory Cost (Water) (Depend on determinants tested) | | Actual cost |
| | * Courier cost per sample | | Actual cost |
| 1.1.3 | Follow-up samples: - Where a sample does not meet the set standards after a person in charge was notified, in writing, of the date of such follow-up sample and the responsibility to pay for such sample(s), if the follow up sample is not compliant | As above (1.1.2) | |
| 2 | FOOD CONTROL | Total Cost | |
| 2,1 | ISSUING OF CERTIFICATE OF ACCEPTABILITY (CoA) TO FOOD PREMISES | | COMMENTS |

| | | | | |
|--|---|--|--|---------|
| Premises must be operated under a valid Certificate of Acceptability issued by an EHP, to the effect that the premises comply with the requirements of food safety related legislation. | | | | |
| A CoA may be withdrawn by an EHP where conditions of the premises are such that they pose a hazard or risk to the service users. | | | | |
| CoA's must be renewed by an EHP; | | | | |
| * In case of change of Person in Charge; | | | | |
| * In the case of renovations/additions to the existing premises; and | | | | |
| * If the services moves from one premises to another. | | | | |
| No application forms are accepted without proof of payment of application fee | | | | |
| 2.1.1 | CoA's for food premises i.t.o. Regulation for General Hygiene Requirements for Food Premises & the Transport of Food, R962 of 2012 | R230,00 | 4,55% | |
| 2,2 | ISSUING OF OTHER FOOD RELATED CERTIFICATES | | | |
| 2.2.1 | Export Certificates ito. foodstuffs. | R230,00 | 4,55% | |
| 2.2.2 | Certificate for the removal/destruction of food stuffs , unfit for human consumption. | R115,00 | 4,55% | |
| 2.2.3 | Competency Certificates to Milking Sheds ito. Regulations relating to Hygiene Requirements for Milking Sheds, the Transport of Milk & related matters, R961 of 2012 | R460,00 | 109.09% - Milking sheds only get an initial CoC. The possibility that it could be in a remote area as well as the complexity of such a service, a 2 hour rate was allocated. | |
| 2.2.4 | Inspection carried out in terms of R962 with reference to an application for the lifting of a ban on the use of a premises or facility (<i>Per hour or part of an hour spend on the application</i>) | R230,00 | 4,55% | |
| 2,3 | MILK SAMPLING | | | |
| 2.3.1 | Bacteriological Sampling - Unpasteurized milk and milk products for sale to the public | R715,00 | 4,55% | |
| | <i>Per sampling session + actual costs: -</i> | | | |
| | * Administration cost | | | R115,00 |
| | * Bacteriological Laboratory Cost for one (1) sample | | | R500,00 |
| * Courier Cost for one sample | R100,00 | 6.71% The actual cost of R468.54 was increased with 6% and rounded to the nearest R10. | | |
| 2,4 | FOLLOW-UP SAMPLES: FOOD | | | |
| 2.4.1 | Follow-up samples - where a sample does not meet the set standards after a person in charge was notified, in writing, of the date of such follow-up sample and the responsibility to pay for such sample(s), if not compliant - Failing determinant will be tested again | Depend on determinants tested for | | |
| | <i>Per sampling session + actual costs: -</i> | R215,00 | | |
| | * Administration cost | R115,00 | 4,55% | |

| | | | | | |
|---|---|------------------------------|---|---|-----------------|
| | * Bact Laboratory Cost (Food) - depend on determinants tested. | Plus Determinants tested for | | | |
| | * Courier cost for one sample | R100,00 | | | |
| | Cost per determinant: - | Sub-total | | | |
| | Coliforms | R119,63 | Plus cost per determinant on left Collum | 6% - Provision for possible lab. cost increase | |
| | E-Coli | R133,53 | | 6% - Provision for possible lab. cost increase | |
| | Staphylococcus Aureus | R135,95 | | 6% - Provision for possible lab. cost increase | |
| | Total Microbial Count | R107,55 | | 6% - Provision for possible lab. cost increase | |
| | Feacal Coliforms | R127,49 | | 6% - Provision for possible lab. cost increase | |
| | Bacillus: Aerobic Mesophilic Sporeformers | R146,22 | | 6% - Provision for possible lab. cost increase | |
| | Salmonella | R177,63 | | 6% - Provision for possible lab. cost increase | |
| | Yeast & Molds | R135,95 | | 6% - Provision for possible lab. cost increase | |
| | Other | Quote required | | | |
| 3 | HEALTH SURVEILLANCE OF PREMISES | | | Total Cost | COMMENTS |
| 3,1 | ISSUING OF HEALTH CERTIFICATES (HC) TO PUBLIC PREMISES | | | | |
| Premises must be operated under a valid Health Certificate issued by an EHP, to the effect that the premises comply with EH norms and standards. | | | | In terms of the new Norms and Standards a premises will now have to apply on an annual basis for a Health Certificate, therefore therefor the decrease in the rate | |
| A health certificate may be withdrawn by an EHP where conditions of the premises are such that they pose a hazard or risk to the service users. | | | | | |
| Health certificates must be renewed by an EHP; | | | | | |
| <p>* Annually, or as otherwise indicated below;</p> <p>* In case of change of ownership;</p> <p>* In the case of renovations/additions to the existing premises; and</p> <p>* If the services moves from one premises to another.</p> | | | | | |
| No application forms are accepted without proof of payment of application fee | | | | | |
| 3.1.1 | Issuing of Health Certificate to Person in Charge with 1st APPLICATION for - | | R115,00 | Decrease of 47.73% on previous HC rate | |
| 3.1.2 | RE-ISSUING of Health Certificate to same Person in Charge thereafter for - | | R60,00 | Decrease of 72.73% on previous HC rate | |
| | * Child Care Centres (incl. Youth care centers, ECD's, Drop-inn centers, After-school care, Partial care, Hostels & Respite care) | | Annually | | |
| | * Nursing Homes | | Annually | | |
| | * Maternity Homes | | Annually | | |
| | * Old Age Homes | | Annually | | |

| | | | |
|--------------|---|-------------------|---|
| | * Schools | Every 2 years | |
| | * Accommodation Establishments | Annually | |
| | * Beauty Salons - Annually | Annually | |
| | * Swimming pools & Spa Baths | Annually | |
| | * Offensive Trades | Annually | |
| 3,2 | ISSUING OF MUNICIPAL HEALTH REPORTS (HR) | | |
| 3.2.1 | Health Report in respect of an application for trading license in terms of the Businesses Act (Except for Food Premises) | R230,00 | 4,55% |
| 4 | MANAGEMENT OF HUMAN REMAINS | Total Cost | COMMENTS |
| 4,1 | ISSUING OF CERTIFICATE OF COMPETENCY (CoC) TO MORTUARIES, FUNERAL UNDERTAKERS & CREMATORIUM | | |
| | Mortuaries, funeral undertaker's premises and crematorium premises must comply with requirements of the Regulations relating to the Management of Human Remains, R363 of 22 May 2013 published in terms of the National Health Act. | | The CoC must be renewed every 2nd year, therefore the decrease of the rate. |
| | Certificate of Competency may be withdrawn by an EHP where conditions of the premises are such that they pose a hazard or risk to the service users. | | |
| | Certificate of Competency must be renewed by an EHP; | | |
| | <p>* Every 2nd year;</p> <p>* In case of change of Certificate Holder - transfer; and</p> <p>* If the services moves from one premises to another.</p> | | |
| 4.1.1 | Issuing of Certificate of Competency to Person in Charge with 1st APPLICATION | R115,00 | Decrease of 47.73% on previous CoC rate |
| 4.1.2 | RE-ISSUING of Certificate of Competency to same Person in Charge thereafter | R60,00 | Decrease of 72.73% on previous CoC rate |
| 4,2 | MONITORING OF EXHUMATION / RE-BURIAL OF HUMAN REMAINS | | |
| | <p>Before permission for an approval may be granted the following must be obtained:</p> <p>* A letter from the municipality indicating that the exhumation request is approved from a municipal perspective;</p> <p>* Copies of the I.D. documents of the deceased and the individual requesting the exhumation;</p> <p>* Copy of the death certificate;</p> <p>* An affidavit from the next of kin stating that they are the closest living relative, why they want the body exhumed and where it will be reinterred; and</p> <p>* Confirmation that the exhumations and re-interment will be done by a registered undertaker, with the details of the funeral.</p> | | |
| 4.2.1 | Monitoring of Exhumation / Re-burial of human remains | R575,00 | 4,55% |

ANNEXURE B

| Combined name- MUNICIPAL STANDARD CLASSIFICATION | KPI Indicator/Objective | Combined name-PROJECT | 5 Digit Project Number |
|---|--|--|---------------------------------------|
| 1.1 - MUNICIPAL MANAGER | Approved policies to enhance service delivery | Operational: Infrastructure Projects - Existing - Upgrading - Roads Infrastructure - Roads | 10001 |
| 1.1 - MUNICIPAL MANAGER | Approved policies to enhance service delivery | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10002 |
| 1.1 - MUNICIPAL MANAGER | Approved policies to enhance service delivery | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10003 |
| 1.1 - MUNICIPAL MANAGER | To ensure the financial viability and sustainability of the Municipality | Operational: Infrastructure Projects - Existing - Upgrading - Roads Infrastructure - Roads | 10004 |
| 1.1 - MUNICIPAL MANAGER | To improve road safety conditions | Operational: Infrastructure Projects - Existing - Upgrading - Roads Infrastructure - Roads | 10005 |
| 1.1 - MUNICIPAL MANAGER | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Infrastructure Projects - Existing - Upgrading - Roads Infrastructure - Roads | 10006 |
| 1.1 - MUNICIPAL MANAGER | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Typical Work Streams - Capacity Building Training and Development - Leadership Development | 10007 |
| 1.1 - MUNICIPAL MANAGER | Approved policies to enhance service delivery | Capital: Non-infrastructure - New - Computer Equipment | 20011 |
| 1.2 - COUNCIL GENERAL EXPENSES | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10008 |
| 1.2 - COUNCIL GENERAL EXPENSES | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Typical Work Streams - AIDS/HIV, Tuberculosis and Cancer - Aids Day | 10009 |
| 1.2 - COUNCIL GENERAL EXPENSES | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Typical Work Streams - Community Development - Youth Projects - Youth Development | 10010 |
| 1.2 - COUNCIL GENERAL EXPENSES | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Typical Work Streams - Functions and Events - Special Events and Functions | 10011 |
| 1.2 - COUNCIL GENERAL EXPENSES | To Manage the Municipality to effectively deliver services within the legal framework | Operational: Typical Work Streams - Sport Development - Marathons, Sport and Recreation | 10012 |
| 1.3 - INTERNAL AUDIT | Approved policies to enhance service delivery | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10013 |
| 1.3 - INTERNAL AUDIT | Compliance to legislative requirements | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10014 |
| 1.5 - EDA | To create an enabling environment for the promotion of economic development | Operational: Typical Work Streams - Local Economic Development - Training | 10015 |
| 1.7 - STRATEGIC PLANNING | To create an enabling environment for the promotion of economic development | Capital: Non-infrastructure - New - Furniture and Office Equipment | 20001 |
| 1.7 - STRATEGIC PLANNING | To create an enabling environment for the promotion of economic development | Operational: Typical Work Streams - Local Economic Development - Training | 10016 |
| 1.7 - STRATEGIC PLANNING | To create an enabling environment for the promotion of economic development | Operational: Typical Work Streams - Strategic Management and Governance - IDP Planning and Revision | 10017 |
| 2.1 - FINANCIAL SERVICES | To ensure the financial viability and sustainability of the Municipality | Capital: Non-infrastructure - New - Furniture and Office Equipment | 20002 |
| 2.1 - FINANCIAL SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10018 |
| 2.1 - FINANCIAL SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10019 |
| 2.1 - FINANCIAL SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Property Rates Act Implementation - Valuation | 10020 |

| | | | |
|--------------------------------|---|--|-------|
| 2.3 - FINANCE MANAGEMENT GRANT | To ensure the financial viability and sustainability of the Municipality | Capital: Non-infrastructure - New - Furniture and Office Equipment | 20003 |
| 2.3 - FINANCE MANAGEMENT GRANT | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Financial Management Grant - Budget and Treasury Office | 10021 |
| 2.3 - FINANCE MANAGEMENT GRANT | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Financial Management Grant - Interns Compensation | 10022 |
| 2.3 - FINANCE MANAGEMENT GRANT | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Financial Management Grant - Training Minimum Competency | 10023 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Capital: Non-infrastructure - New - Furniture and Office Equipment | 20004 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Capital: Non-infrastructure - New - Machinery and Equipment | 20005 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10024 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Planned - Community Assets - Community Facilities - Centres - Buildings | 10025 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Capacity Building Training and Development - ABET and Life Long Learning Programme | 10026 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Capacity Building Training and Development - Capacity Building Unemployed | 10027 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Capacity Building Training and Development - Municipal Minimum Competency Level | 10028 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10029 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Expanded Public Works Programme - Project | 10030 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Human Resources - Employee Assistance Programme | 10031 |
| 3.1 - CORPORATE SERVICES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Performance Management | 10032 |
| 3.2 - TOURISM | Shared vision for District-wide economic growth | Operational: Typical Work Streams - Tourism - Tourism Development | 10033 |
| 3.2 - TOURISM | Shared vision for District-wide economic growth | Operational: Typical Work Streams - Tourism - Tourism Projects | 10034 |
| 3.2 - TOURISM | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Tourism - Tourism Projects | 10035 |
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Capital: Non-infrastructure - New - Computer Equipment | 20006 |
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Capital: Non-infrastructure - New - Furniture and Office Equipment | 20007 |
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Capital: Non-infrastructure - New - Machinery and Equipment | 20008 |
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10036 |
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10037 |

| | | | |
|----------------------------|---|--|-------|
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Operational: Typical Work Streams - Environmental - Air Quality Management | 10038 |
| 3.4 - ENVIRONMENTAL HEALTH | To identify the possible environmental impacts of activities & the development of measures to minimize, mitigate and manage these impacts | Operational: Typical Work Streams - Environmental - Environmental Health | 10039 |
| 3.5 - CIVIL DEFENCE | Fire Fighting and Protection | Capital: Non-infrastructure - New - Machinery and Equipment | 20009 |
| 3.5 - CIVIL DEFENCE | Fire Fighting and Protection | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10040 |
| 3.5 - CIVIL DEFENCE | Fire Fighting and Protection | Operational: Typical Work Streams - Capacity Building Training and Development - Workshops, Seminars and Subject Matter Training | 10041 |
| 3.5 - CIVIL DEFENCE | Fire Fighting and Protection | Operational: Typical Work Streams - Emergency and Disaster Management - Disaster Relief | 10042 |
| 3.6 - GRANTS AND SUBSIDIES | To ensure the financial viability and sustainability of the Municipality | Operational: Typical Work Streams - Expanded Public Works Programme - Project | 10043 |
| 4.1 - ROADS | To improve road safety conditions | Capital: Non-infrastructure - New - Furniture and Office Equipment | 20010 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Infrastructure - Corrective Maintenance - Emergency - Roads Infrastructure - Road Structures - Civil Structures | 10044 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Infrastructure - Corrective Maintenance - Planned - Roads Infrastructure - Road Structures - Civil Structures | 10045 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Infrastructure - Preventative Maintenance - Condition Based - Roads Infrastructure - Road Furniture - Traffic Signs | 10046 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Infrastructure - Preventative Maintenance - Condition Based - Roads Infrastructure - Road Structures - Civil Structures | 10047 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Infrastructure - Preventative Maintenance - Interval Based - Roads Infrastructure - Road Structures - Civil Structures | 10048 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Furniture and Office Equipment | 10049 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Machinery and Equipment | 10050 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Maintenance - Non-infrastructure - Corrective Maintenance - Emergency - Other Assets - Operational Buildings - Depots - Buildings | 10051 |
| 4.1 - ROADS | To improve road safety conditions | Operational: Typical Work Streams - Capacity Building Training and Development - ABET and Life Long Learning Programme | 10052 |

ANNEXURE C