

Witzenberg Municipality

Budget / Begroting

2016/2017—2017/2018

A municipality that cares for its community, creating growth and opportunity!

Adopted by Council 18 May 2016—Item 8.1.4 Trim 05/01/15/

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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 or National Government or other municipalities.

AFS – Annual Financial Statements

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, distribution networks, treatment plants 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 income 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.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating 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.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

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

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

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

KPI's – 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.

MIG – Municipal Infrastructure Grant

Glossary (Continued)

MPRA – Municipal Property Rates Act (No 6 of 2004) as amended.

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. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

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. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and 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.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

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

WM – Witzenberg Municipality

2 Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the budget for the 2016/2017 financial year as well as the 2017/2018 to 2018/2019 medium term revenue and expenditure framework.

It remains a challenge to raise sufficient funds for improved service delivery while tariffs must still be affordable to the community. Debt collection needs to improve to make more funds available for capital expenditure on basic service and the needed maintenance of the municipalities' assets. Unaffordable tariffs charged to consumers results in more bad debts for the municipality.

The municipality's cash and cash equivalents is only sufficient to cover expenditure for about 2.1 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

The capital budget

The capital budget for the next financial year amounts to R 84.2 million of which only R 19.17 million is from own revenue. The rest of the capital budget is financed from Grants.

As can be seen from the aforementioned, the municipality is too reliant on Grants to fund its capital expenditure. That said we are thankful for the Grants allocated to Witzenberg Municipality.

The bulk of the proposed capital expenditure is in respect of housing delivery and infrastructure expansion to support the housing delivery. It is a concern that almost all the grant funding is utilised to finance bulk services for housing projects. The provision of housing is a provincial function and it is believed that the provincial housing department must finance the bulk infrastructure as well. More of the residents need to benefit from the capital grants received from national government

The capital budget for medium term revenue and expenditure framework can be summarized as follows:

Capital Expenditure	2016/2017	2017/2018	2018/2019
Governance and administration	1,280,000	630,000	670,000
Community and public safety	6,150,000	3,561,000	2,412,000
Economic and environmental services	4,955,000	6,936,000	18,000,000
Trading services	71,835,817	27,510,351	13,314,000
Total Capital Expenditure	84,220,817	38,637,351	34,396,000

The operating budget

The operating budget for next year amounts to R 554 million of which only R 419 million is from own revenue. The rest of the operating budget is financed from Grants.

The operating budget for medium term revenue and expenditure framework can be summarized as follows:

Operating Expenditure	2016/2017	2017/2018	2018/2019
Governance and administration	102,716,815	107,831,400	114,623,881
Community and public safety	132,666,406	119,416,041	112,013,326
Economic and environmental services	29,044,037	31,163,011	33,164,687
Trading services	289,544,529	313,744,141	336,101,414
Other	728,151	768,210	806,630
Total Operating Expenditure	554,699,938	572,922,803	596,709,938

Tariff implications of the annual budget

Electricity:

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 7.8%, in line with the actual bulk cost increase to Council which is 7.68%.

Water:

The water consumption tariff increase will be $\pm 8\%$. No increase is proposed for basic charges.

Rates:

The increase of Property Rates Tariffs will be $\pm 8\%$.

Sanitation:

The increase of Sanitation Tariffs will be $\pm 6\%$.

Refuse removal:

The average tariff increase for Refuse Removal Tariffs will be 6%. The tariffs have been restructured to make it more affordable to lower income households.

Consideration:

Honourable Speaker, I hereby submit the following documents to council for consideration for approval

1. The Budget for the 2016/2017 financial year as well as the 2017/2018 to 2018/2019 medium term revenue and expenditure framework
2. The Integrated Development Plan review for the 2016/2017 financial year
3. The Service Delivery and Budget Implementation Plan for the 2016/2017 has been approved and is included for information.

COUNCILLOR B KLAASEN
EXECUTIVE MAYOR

3 Resolutions

The proposed resolutions by Council with the final adoption of the budget in May 2016 are:

- [a]. That the annual budget of WITZENBERG Municipality for the financial year 2016/2017; and indicative for the two projected years 2017/2018 and 2018/2019, as set-out in the schedules contained in Section 4, be approved:
 - 1.1 Table A2: WC048 Budgeted Financial Performance (expenditure by standard classification)
 - 1.2 Table A3: Budgeted Financial Performance (expenditure by municipal vote)
 - 1.3 Table A4: Budgeted Financial Performance (revenue by source)
 - 1.4 Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.
- [b]. Property rates reflected in Annexure 1 and any other municipal tax reflected in Annexure 1 are imposed for the budget year 2016/2017.
- [c]. Tariffs and charges reflected in Annexure 1 are approved for the budget year 2016/2017.
- [d]. The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2016/2017.
- [e]. The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2016/2017.
- [f]. That the new amended budget related policies be approved with implementation as from the 1 July 2016:
 - I. Tariff Policy
 - II. Property Rates Policy
 - III. Credit Control and Debt Collection Policy
 - IV. Cash Management and Investment Policy
 - V. Consumer Payment Incentive Policy
 - VI. Municipal Supply Chain Management Policy
 - VII. Petty Cash Policy
 - VIII. Indigent Policy
 - IX. Budget Policy
 - X. Budget Virement Policy
 - XI. Asset Management Policy
 - XII. Funding and Reserves Policy
 - XIII. Cellular telephone and data card policy
 - XIV. Borrowing Policy
- [g]. That the reviewed Integrated Development Plan be approved.

4 Executive Summary

Economic outlook

The economic outlook remains unsteady due to the negative cost effects of the declining value of the Rand, but it supports exporters. The negative effects of the drought will impact negatively on the municipality as the large consumers' uses fewer services and less people are employed, and for shorter periods.

Eskom's policy to subsidise alternative energy for bulk consumers have a negative effect on the revenue of both the Witzenberg municipality and Eskom itself. The maximum demand by the mentioned consumers is in summer when the maximum demand for the country is at its lowest; therefore Eskom should not experience any problems in meeting the demands. Less electricity sales will result in less money available to finance service delivery. The high cost of electricity and the limited supply remains a concern as it hamper economic growth. Load shedding is also not helping.

We know that job creation is a priority and that the climate must be created to attract investments to the Witzenberg municipal area. The rebate policy for new investments must be advertised more aggressively. The municipality itself cannot create internal job opportunities as it will lead to increased tariffs and more outstanding debt in respect of service charges.

Past performance

Witzenberg Municipality has now attained four unqualified and three clean audit reports for the last seven financial years. Whilst the reports are very positive achievements one has to be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spend on behalf of the local population.

Budget Summary

The Municipality's 2016/2017 budget amounts to R 624 million, represented by a Capital Budget of R 70 million and an Operating Budget of R 554 million.

The total budget (operating and capital) will be financed from own income R 470 million and Government Grants R 154 million.

Revenue / tariff increases

- The increase for Rates Tariffs will be $\pm 8\%$.
- The increase of Water consumption Tariffs will be $\pm 8\%$. The basic charges will not increase.
- The increase of Sanitation Tariffs will be $\pm 6\%$.
- The average tariff increase for Refuse Removal Tariffs will be 6%. The tariffs have been restructured to make it more affordable to lower income households.
- The tariff increase for Electricity Tariffs will be $\pm 8\%$ on average.

Expenditure category increases

The budgeted increase in expenditure categories are as follows:

Employee related costs	9.41%
Remuneration of councillors	5.76%
Debt impairment	3.58%
Depreciation & asset impairment	4.57%
Finance charges	-11.72%
Bulk purchases	10.12%
Contracted services	1.02%
Transfers and grants	3.40%
Other expenditure	64.41%

The increase in salary expenditure results from an expected 6% increase in salaries as negotiated at the bargaining council as well as the notch increase for qualifying employees.

The increase in bulk purchases is to cover the 7.64% increase in Eskom tariffs as well as the expected grow in demand.

The budgeted decrease in finance charges is a direct result of the redemption of annuity loans.

The financing of capital expenditure from own funds (CRR) totals R 19.1 million. This amount represents an increase to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding from Capital Grants represents a significant portion (73%) of the Municipality's Capital Budget in 2016/2017 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2016/2017 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

Financial position and MTREF strategy

The financial position of Witzenberg Municipality is set out in Table A6: Budgeted Financial Position.

Integrated Development Plan & Priorities

The Strategic priorities as per the IDP and the financial information as per the 2016/2017 budget are as follows:

Strategic Objectives	Revenue	Expenditure
Essential Services	386,864,993	346,479,968
Governance	79,523,512	99,825,757
Communal Services	73,952,437	100,553,760
Socio-Economic Support Services	43,754,921	7,840,453
Grand Total	584,095,863	554,699,938

More detail is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

Effect of the annual budget

The annual budget for 2016/2017 to 2018/2019 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

Financial performance

The revenue by source for medium term revenue and expenditure framework can be summarized as follows:

Revenue by source	2016/2017	2017/2018	2018/2019
Property rates	59,625,000	64,414,400	69,579,282
Property rates - penalties	1,400,000	1,512,000	1,632,960
Service charges - electricity revenue	215,414,266	232,691,044	251,350,430
Service charges - water revenue	39,203,329	41,095,672	43,150,450
Service charges - sanitation revenue	19,968,252	20,925,228	21,977,350
Service charges - refuse revenue	20,419,140	21,442,084	22,514,200
Service charges - other	511,440	539,580	566,570
Rental of facilities and equipment	9,474,970	10,001,174	10,573,753
Interest earned - external investments	4,480,288	4,561,569	4,639,520
Interest earned - outstanding debtors	5,474,180	5,778,280	6,073,580
Fines	13,019,650	13,800,740	14,628,580
Licenses and permits	168,030	177,650	187,330
Agency services	4,274,110	4,524,190	4,782,200
Transfers recognized - operational	134,809,474	119,516,249	113,385,650
Other revenue	4,271,767	4,503,381	4,733,823
Gains on disposal of PPE	2,370	2,510	2,640
TOTAL	532,516,266	545,485,751	569,778,318

The operating expenditure by type for medium term revenue and expenditure framework can be summarized as follows:

<u>Operating Expenditure By Type</u>	2016/2017	2017/2018	2018/2019
Employee related costs	143,664,879	155,376,619	167,198,247
Remuneration of councillors	9,465,032	10,032,934	10,634,910
Debt impairment	25,639,560	27,099,770	28,560,780
Depreciation & asset impairment	39,480,476	46,045,465	47,998,000
Finance charges	11,710,102	11,249,322	11,635,566
Bulk purchases	179,220,874	193,558,546	209,043,229
Contracted services	14,928,782	15,380,654	16,297,760
Transfers and grants	881,230	929,700	976,200
Other expenditure	129,709,003	113,249,793	104,365,246
Loss on disposal of PPE	0	0	0
Total Expenditure	554,699,938	572,922,803	596,709,938

The National, Provincial and District Context

The Municipality's budget must be seen within the context of the policies and financial priorities of National and Provincial Government as well as the district municipality. In essence, the spheres of Government are partners in meeting the service delivery challenges faced in Witzenberg Municipality. The Municipality alone cannot meet these challenges and we require support from the other spheres of Government through the direct and indirect allocation of resources as well as the achievement of their own policies.

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Act 1 of 2016 in the MTEF period:

NATIONAL ALLOCATIONS	<i>2016/2017</i>	<i>2017/2018</i>	<i>2018/2019</i>
	<i>R'000</i>	<i>R'000</i>	<i>R'000</i>
UNCONDITIONAL GRANTS			
EQUITABLE SHARE	59,734	66,184	72,400
CONDITIONAL GRANTS			
INFRASTRUCTURE	51,580	27,249	27,000
MIG	17,739	20,690	20,000
INEP	5,000	6,000	7,000
RBIG	27,841	559	–
Rural Development	1,000	–	–
SPECIFIC PURPOSE ALLOCATIONS	3,768	2,583	2,635
LG FMG	1,475	1,550	1,550
MSIG	957	1,033	1,085
EPWP	1,336	–	–
NATIONAL GRANTS TOTAL	115,082	96,016	102,035

The following table shows the allocations to Witzenberg Municipality from the Provincial Government of the Western Cape:

PROVINCIAL ALLOCATIONS	2016/2017	2017/2018	2018/2019
	R'000	R'000	R'000
DEPARTMENT OF HUMAN SETTLEMENTS	56,000	38,000	25,000
IHHSDG	56,000	38,000	25,000
DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	120	–	–
MAINTENANCE OF PROCLAIMED ROADS	120	–	–
DEPARTMENT OF CULTURAL AFFAIRS AND SPORT	7,975	8,454	8,961
LIBRARY SERVICES	2,477	2,626	2,783
LIBRARY SERVICES: Municipal Replacement Funding	5,498	5,828	6,178
DEPARTMENT OF LOCAL GOVERNMENT	150	250	250
CDW OPERATIONAL SUPPORT	150	150	150
THUSONG CENTRE	–	100	100
PROVINCIAL TREASURY	120	240	360
FINANCIAL SUPPORT GRANT	120	240	360
GRAND TOTAL	64,365	46,944	34,571

Unfortunately the information of most grants from the Western Cape Province is only for one financial year.

To date no information has been received on transfers from the Cape Winelands District Municipality.

Budget-related policies

Please refer to paragraph 9 for details of proposed amendments to the budget related policies.

5 Annual budget Tables

(These tables will be distributed at the council meeting)

- AI Budget Summary
- A2 Budgeted Financial Performance – by standard classification
- A3 Budgeted Financial Performance – by municipal vote
- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation
- A9 Asset Management
- A10 Basic service delivery measurement

Annual budget Supporting Tables

SA1: Supporting Detail to Budgeted Financial Performance
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept.)
SA3: Supporting detail to Budgeted Financial Position
SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)
SA7: Measurable Performance Objectives
SA8: Performance Indicators and Benchmarks
SA9: Social, Economic and Demographic Statistics and Assumptions

SA10: Funding Measurement
SA11: Property Rates Summary
SA12a: Property rates by category (current year)
SA12b: Property rates by category (budget year)
SA13: Service Tariffs by category
SA 14: Household Bills
SA15: Investment Particulars by Type
SA16: Investment Particulars by Type
SA17: Borrowing
SA18: Transfers and Grant Receipts
SA19: Expenditure on Transfers and Grant Programme
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds
SA21: Transfers and Grants made by the Municipality
SA22: Summary Councillor and Staff Benefits
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)
SA24: Summary of Personnel Numbers
SA25: Budgeted Monthly Revenue and Expenditure
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)
SA30: Budgeted Monthly Cash Flow
SA31: Entities not required
SA32: List of External Mechanisms
SA33: Contracts having Future Budgetary Implications
SA34a: Capital Expenditure on New Assets by Asset Class
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class
SA34c: Repairs and Maintenance Expenditure by Asset Class
SA34d: Depreciation by Assets Class
SA35: Future Financial Implications of the Capital Budget
SA36: Detail Capital Budget
SA37: Projects Delayed from Previous Financial Years

6 Overview of the Budget Process

6.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

6.2. Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]

The IDP and Budget time schedule of the 2016/2017 budget cycle was adopted by Council during August 2013, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

Public budget and IDP meetings will be held throughout Witzenberg and all members of the public are urged to attend.

6.3. Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2011 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

6.4. Process for consultation with each group of stakeholders and outcomes

Following tabling of the draft budget in March 2016, local inputs were solicited via notices published in The Witzenberg Herald. The budget documentation is available on the municipal website: witzenberg.gov.za

No comments/inputs on the IDP/Budget were made by the public.

6.5. Stakeholders involved in consultations

The tabled budget was provided to National Treasury and Provincial Treasury in April 2016 for their consideration in line with S23 of the MFMA. The comments of Provincial Treasury are included in the budget documentation.

6.6. Process and media used to provide information on the Budget to the community

The Municipality's consultation process on its draft IDP and budget were held during April 2016, where various community organizations and representatives may/will come forward to give input and to re-prioritize some of their needs.

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2016/17 IDP/Budget process.

6.7. Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2016/2017), advertisements were placed in local newspapers. The information relating to resolutions and budget documentation was displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation was published on the municipality's website.

7 IDP Overview and Amendments

- **VISION**

A Municipality that cares for its community, creating growth and opportunities

- **MISSION**

The Witzenberg Municipality is committed to improve the quality of life of its community by:

- Providing and maintaining affordable services.
- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

- **VALUE SYSTEM**

- Driven by the aspirations of our Community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councillors and officials in the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

- **Alignment with Provincial and National Government**

Witzenberg Municipality's development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Witzenberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2016/2017 to 2018/2019 integrated development plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The four focus areas are:

- Essential Services
- Governance
- Communal Services
- Socio-Economic Support Services

8 Measurable performance objectives and indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

Revenue for each vote - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue for each source - Table A4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

- (i) Cost to the Witzenberg Municipality in rand value for each of the free basic services provided to indigent households:

	2016/2017	2017/2018	2018/2019
	R'000	R'000	R'000
Property rates	7,890	8,502	9,170
Water	3,574	3,821	4,013
Sanitation	6,110	6,537	6,863
Electricity/other energy	2,462	2,588	2,718
Refuse	6,701	7,170	7,528
Total	26 737	28 618	30 292

More detail is provided in Table A10 Basic service delivery measurement,

- (ii) Level of service to be provided

The first R 100 000 of the municipal valuation of property in Town areas are exempt from property rates.

Indigent households will receive 50 kWh of electricity and 6 kilolitre of water per month while their basic charges for water refuse and sewerage will be subsidized.

- (iii) Number of households to receive free basic services

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 6 kilolitre water per month.

A further 1700 households in informal areas receive all services excluding electricity free of charge.

9 Overview of Budget Related Policies and Amendments

The following budget related policies are tabled with the budget documentation for comments and inputs:

Tariff Policy
Property Rates Policy
Credit Control and Debt Collection Policy
Cash Management and Investment Policy
Consumer Payment Incentive Policy
Municipal Supply Chain Management Policy
Petty Cash Policy
Indigent Policy
Budget Policy
Budget Virement Policy
Asset Management Policy
Funding and Reserves Policy
Cellular the phone and data card policy
Borrowing Policy

Policies will be available at libraries in the municipal area and the website of the municipality.

The budget related policies were reviewed by management. The amendments recommended are explained below:

TARIFF POLICY

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

The tariff policy was amended to provide for the restructuring of refuse removal tariffs.

PROPERTY RATES POLICY

A Rates Policy in accordance with Section 3 of the Municipal Property Rates Act (No 6 of 2004) (MPRA) was approved by Council and updated on 15 June 2010.

The policy guides the annual setting of property rates.

The policy was amended in line with amendments to the Municipal Property Rates Act.

CREDIT CONTROL AND DEBT COLLECTION POLICY

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

No amendments are recommended.

CASH MANAGEMENT AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

No amendments are recommended.

CONSUMER PAYMENT INCENTIVE POLICY

The purpose of the policy is to encourage residents of Witzenberg to pay for services and also to promote the culture of payment amongst its citizens.

Amendments recommended:

Amend the dates for debt to be parked to include debt incurred before 30 June 2013.

MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council.

No amendments are recommended.

PETTY CASH POLICY

The policy provides for the cash purchases up to a transaction value of R 2 000.00

No amendments are recommended.

INDIGENT POLICY

The aim of the policy is to ensure a sound and sustainable manner to provide affordable basic services to the poor by means of assisting them financially within the legal framework of the powers and functions of the municipality in order to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

The policy was amended to allow that two old age government pensions may qualify for support if it is the only household income.

BUDGET POLICY

The aim of the policy is to set out the principles which the municipality will follow in preparing each medium term revenue and expenditure framework (budget) and the responsibilities of the mayor and officials.

No amendments are recommended.

BUDGET VIREMENT POLICY

National Treasury has advised municipalities to implement a virement policy to ensure that funds can be shifted for of operational requirements to ensure that service delivery is not hampered.

No amendments are recommended.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

No amendments are recommended.

FUNDING AND RESERVE POLICY

In terms of section 8 of the Municipal Budget and Reporting Regulations each municipality must have a funding and reserves policy.

The policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

No amendments are recommended.

CELLULAR TELEPHONE AND DATA CARD POLICY

The policy aims to curb the expenditure on cellular telephones by setting maximum expenditure levels and providing processes to approve and/or recover expenditure above the levels.

No amendments are recommended.

BORROWING POLICY

The policy aims to set out the objectives, statutory requirements as well as guidelines for the borrowing of funds.

No amendments are recommended.

10 Overview of Budget Assumptions

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2016/2017 namely:

Salary increase based on CPIX 5.0% plus 1.0% plus 2.5% notch increase for qualifying employees in terms of the national agreement reached between SALGA and the unions.

The Minister of Finance will approve increases of councillors during the 2016/2017 financial year, and the increase will be implemented as from 1 July 2016.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2016/2017 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP). Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 100 years depending on the nature of the asset.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will be stable during the financial year, but the provision for capital has not been decreased.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 7.86% as from 1 July 2016, as approved by NERSA.

Income

Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The new RDP houses to be built will be for the benefit of families residing in informal areas. The total number of households is thus not expected to increase. Care must be taken that the informal structures are removed as soon as the beneficiaries moved to the new houses.

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 96%. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2016/2017 financial year.

Indigents

It is assumed that the number of indigents will not increase to more than 3 500 during the financial year due to the adjustments to the indigent policy approved during September 2011.

11 Overview of Budget Funding

Summary

The operating budget for will be financed as follows:

	2016/2017	2017/2018	2018/2019
Charged for electricity, water, refuse and sewerage	295,516,427	316,693,608	339,559,000
Property Rates	61,025,000	65,926,400	71,212,242
Provincial and National Operating Grants	134,809,474	119,516,249	113,385,650
Sundry charges / Other	41,165,365	43,349,494	45,621,426
Total Operating Revenue excl. Capital Transfers	532,516,266	545,485,751	569,778,318

The capital budget for 2016/2017 to 2018/2019 will be financed as follows:

	2016/2017	2017/2018	2018/2019
Own Funds (Capital Replacement Reserves)	19,745,570	11,197,700	6,481,825
Grants	59,675,247	26,439,651	27,914,175
Borrowing	2,500,000	1,000,000	0
Total Capital Budget	81,920,817	38,637,351	34,396,000

Reserves

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality and the municipality has no control over the increases approved by NERSA.

Impact on rates and tariffs

The way that the budget is funded will ensure that, except for electricity and refuse removal tariffs, service tariff increases will be $\pm 6\%$. Property rates tariffs will increase with $\pm 8\%$. The municipality has no control over the increases of electricity tariffs and the $\pm 8\%$ increase in electricity tariffs of Eskom; will have a negative impact on the local economy.

Property valuations, rates, tariffs and other charges

A General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) during the current financial year. The new property valuations were implemented from 1 July 2013.

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year were based on the following collection rates:

Rates	94.0%
Electricity	99.0%
Water	87.5%
Sanitation	89.0%
Refuse	88.0%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs
Cell phone cost
Overtime
Standby
Vehicle running cost

Investments

Particulars of monetary investments as at 28 February 2016:

Investments	Amount
Standard Bank	R 13 000 000
TOTAL	R 13 000 000

Contributions and donations received

There was not budgeted for any contributions and donations to be received.

Planned proceeds of sale of assets

The municipality envisage the sale of certain fixed property during the 2016/2017 financial year.

Planned use of previous year's cash backed accumulated surplus

The previous year's accumulated surplus is not cash backed.

Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

12 Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

13 Allocations or grants made by the Municipality

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

14 Councillor allowances and employee benefits

Costs to Municipality:

Councillors

Speaker (1)	712 962
Executive Mayor (1)	884 946
Deputy Executive Mayor (1)	712 962
Executive Committee (4)	2 674 436
Other Councillors (16)	4 479 726
TOTAL	9 465 032

Senior Managers (Including performance bonus provision)

Municipal Manager	1 650 944
Chief Financial Officer	1 271 631
Director: Corporate Services	1 271 631
Director: Community Services	1 271 631
Director: Technical Services	1 271 631
TOTAL	6 737 468

All other staff R 136 927 411

Number of Councillors 23

Number of Senior Managers employed 5

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

15 Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue and expenditure are provided in Supporting Table SA25 Budgeted monthly revenue and expenditure.

The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

16 Capital spending detail

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

17 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable to municipalities.

Municipal Manager's quality certification**Quality Certificate**

I, Mr D Nasson, Municipal Manager of Witzenberg 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 budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature: _____

Date 18 May 2016

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat	Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
1. Property rates and other municipal taxes										
		1.1. Property rates								
R 0.00850		1.1.1. Residential Property	0.0%	R 0.00918	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
R 0.00680		1.1.2. Informal Settlements	0.0%	R 0.00734	8.00%	R 0.00793	8.00%	R 0.00857	8.00%	
R 0.01615		1.1.3. Business/Commercial Property	0.0%	R 0.01744	8.00%	R 0.01884	8.00%	R 0.02034	8.00%	
R 0.01615		1.1.4. Industrial Property	0.0%	R 0.01744	8.00%	R 0.01884	8.00%	R 0.02034	8.00%	
		1.1.5. Agricultural Properties:								
R 0.00213		1.1.5.1 Bona fida Agricultural	0.0%	R 0.00230	8.00%	R 0.00248	8.00%	R 0.00268	8.00%	
R 0.00850		1.1.5.2 Agricultural/Business/Residential	0.0%	R 0.00918	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
R 0.00850		1.1.5.3 Agricultural/Industrial	0.0%	R 0.00918	8.00%	R 0.00991	8.00%	R 0.01071	8.00%	
R 0.01615		1.1.6. State owned Property	0.0%	R 0.01744	8.00%	R 0.01884	8.00%	R 0.02034	8.00%	
R 0.01275		1.1.7. Vacant Land - Urban	0.0%	R 0.01377	8.00%	R 0.01487	8.00%	R 0.01606	8.00%	
R 0.00213		1.1.8. Public Service Infrastructure	0.0%	R 0.00230	8.00%	R 0.00248	8.00%	R 0.00268	8.00%	
R 0.00213		1.1.9. Public Benefit Organisations	0.0%	R 0.00230	8.00%	R 0.00248	8.00%	R 0.00268	8.00%	
R 0.01063		1.1.10. Building clauses	0.0%	R 0.01148	8.00%	R 0.01239	8.00%	R 0.01338	8.00%	
		1.2. Concencted use and departures								
R 1,150.00		1.2.1. Residential properties		R 1,322.50	15.00%	R 1,428.300	8.00%	R 1,542.564	8.00%	
R 1,150.00		1.2.2. Bona fida Agricultural		R 1,322.50	15.00%	R 1,428.300	8.00%	R 1,542.564	8.00%	
2. Electricity Service Tariffs										
High-demand (June – August) and low-demand (September – May) seasons										
		Peak:				Standard:				
		Weekdays 07H00 - 10H00				Weekdays 06H00 - 07H00				
		Weekdays 18H00 - 20H00				Weekdays 10H00 - 18H00				
						Weekdays 20H00 - 22H00				
						Saterdays 07h00 - 12h00				
						Saterdays 18h00 - 20h00				
R 136.8000	R 120.0000	2.1 Service Availability:								
		Unimproved sites charge per month or part of it	14.0%	R 148.20	8.33%	R 160.056	8.00%	R 172.860	8.00%	R 130.00
		2.2 Residential customers								
		2.2.1 Single part tariff								
		2.2.1.1 Prepaid								
R 0.9462	R 0.8300	0-50 kWh	14.0%	R 0.99	4.82%	R 1.051	6.00%	R 1.114	6.00%	R 0.87
R 1.1514	R 1.0100	51-350 kWh	14.0%	R 1.22	5.94%	R 1.293	6.00%	R 1.371	6.00%	R 1.07
R 1.4478	R 1.2700	351-600 kWh	14.0%	R 1.61	11.02%	R 1.736	8.00%	R 1.875	8.00%	R 1.41
R 1.7556	R 1.5400	Above 600 kWh	14.0%	R 1.93	9.74%	R 2.081	8.00%	R 2.247	8.00%	R 1.69
		2.2.1.2 1 x 20 A								
R 1.0602	R 0.9300	0-50 kWh	14.0%	R 1.11	4.30%	R 1.172	6.00%	R 1.242	6.00%	R 0.97
R 1.1856	R 1.0400	51-350 kWh	14.0%	R 1.25	5.77%	R 1.329	6.00%	R 1.409	6.00%	R 1.10
R 1.5732	R 1.3800	351-600 kWh	14.0%	R 1.70	7.97%	R 1.834	8.00%	R 1.981	8.00%	R 1.49
R 1.8354	R 1.6100	Above 600 kWh	14.0%	R 1.98	8.07%	R 2.142	8.00%	R 2.314	8.00%	R 1.74
		2.2.1.3 Single phase								
R 0.9804	R 0.8600	0-50 kWh	14.0%	R 1.06	8.14%	R 1.124	6.00%	R 1.191	6.00%	R 0.93
R 1.1400	R 1.0000	51-350 kWh	14.0%	R 1.25	10.00%	R 1.329	6.00%	R 1.409	6.00%	R 1.10
R 1.5048	R 1.3200	351-600 kWh	14.0%	R 1.65	9.85%	R 1.785	8.00%	R 1.928	8.00%	R 1.45
R 1.7100	R 1.5000	Above 600 kWh	14.0%	R 1.88	10.00%	R 2.031	8.00%	R 2.194	8.00%	R 1.65
		2.2.1.4 Three phase								
R 1.1058	R 0.9700	0-50 kWh	14.0%	R 1.17	6.19%	R 1.268	8.00%	R 1.370	8.00%	R 1.03
R 1.2198	R 1.0700	51-350 kWh	14.0%	R 1.31	7.48%	R 1.416	8.00%	R 1.529	8.00%	R 1.15
R 1.5618	R 1.3700	351-600 kWh	14.0%	R 1.69	8.03%	R 1.822	8.00%	R 1.968	8.00%	R 1.48
R 1.8012	R 1.5800	Above 600 kWh	14.0%	R 1.98	10.13%	R 2.142	8.00%	R 2.314	8.00%	R 1.74
		2.2.2 Two part tariff								
		2.2.2.1 Single phase								
R 479.94	R 421.00	Basic charge per month or part of it:	14.0%	R 517.56	7.84%	R 558.965	8.00%	R 603.682	8.00%	R 454.00
		Energy in c/kWh								
R 0.6042	R 0.5300	0-50 kWh	14.0%	R 0.67	11.32%	R 0.713	6.00%	R 0.756	6.00%	R 0.59
R 0.6954	R 0.6100	51-350 kWh	14.0%	R 0.79	13.11%	R 0.834	6.00%	R 0.884	6.00%	R 0.69
R 1.0602	R 0.9300	351-600 kWh	14.0%	R 1.19	11.83%	R 1.280	8.00%	R 1.383	8.00%	R 1.04
R 1.1742	R 1.0300	Above 600 kWh	14.0%	R 1.31	11.65%	R 1.416	8.00%	R 1.529	8.00%	R 1.15
		2.2.2.2 Three phase								
R 511.86	R 449.00	Basic charge per month or part of it:	14.0%	R 551.76	7.80%	R 595.901	8.00%	R 643.573	8.00%	R 484.00
		Energy in c/kWh								
R 0.5472	R 0.4800	0-50 kWh	14.0%	R 0.59	8.33%	R 0.640	8.00%	R 0.691	8.00%	R 0.52
R 0.6156	R 0.5400	51-350 kWh	14.0%	R 0.67	9.26%	R 0.726	8.00%	R 0.785	8.00%	R 0.59
R 0.9006	R 0.7900	351-600 kWh	14.0%	R 0.98	8.86%	R 1.059	8.00%	R 1.144	8.00%	R 0.86
R 1.0488	R 0.9200	Above 600 kWh	14.0%	R 1.14	8.70%	R 1.231	8.00%	R 1.330	8.00%	R 1.00

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
2.3 Commercial customers											
2.3.1 Prepaid customers											
R 0.00	R 0.00	2.3.1.1	Basic charge per month or part of it:	14.0%	R 0.00		R 0.000		R 0.000		R 0.00
The basic charge on prepaid commercial customers is not applicable to schools or church properties											
R 1.5846	R 1.3900	2.3.1.2	Energy in c/kWh	14.0%	R 1.78	12.23%	R 1.9207	8.00%	R 2.074	8.00%	R 1.56
R 1.9494	R 1.7100		0-600 kWh	14.0%	R 2.06	5.85%	R 2.228	8.00%	R 2.407	8.00%	R 1.81
			Above 600 kWh								
2.3.2 Single phase											
2.3.2.1 Basic charge per month or part of it:											
R 311.22	R 273.0000		20A - Connection	14.0%	R 332.88	6.96%	R 359.51	8.00%	R 388.27	8.00%	R 292.00
R 570.00	R 500.0000		40A - Connection	14.0%	R 608.76	6.80%	R 657.46	8.00%	R 710.06	8.00%	R 534.00
R 705.90	R 619.2105		60A - Connection	14.0%	R 753.54	6.75%	R 813.82	8.00%	R 878.93	8.00%	R 661.00
R 706.80	R 620.0000		80A - Connection	14.0%	R 754.68	6.77%	R 815.05	8.00%	R 880.25	8.00%	R 662.00
R 923.40	R 810.0000		100A - Connection	14.0%	R 984.96	6.67%	R 1,063.76	8.00%	R 1,148.86	8.00%	R 864.00
R 1,035.83	R 908.6228		150A - Connection	14.0%	R 1,104.66	6.64%	R 1,193.03	8.00%	R 1,288.47	8.00%	R 969.00
R 1,185.45	R 1,039.8684		200A - Connection	14.0%	R 1,264.26	6.65%	R 1,365.40	8.00%	R 1,474.63	8.00%	R 1,109.00
R 1,309.06	R 1,148.2982		250A - Connection	14.0%	R 1,396.50	6.68%	R 1,508.22	8.00%	R 1,628.88	8.00%	R 1,225.00
R 1.4700	R 1.2895	2.3.2.2	Energy in c/kWh	14.0%	R 1.58	7.80%	R 1.711	8.00%	R 1.8483	8.00%	R 1.39
2.3.3 Three phase											
2.3.3.1 Basic charge per month or part of it:											
R 993.77	R 871.73		20A - Connection	14.0%	R 1,070.46	7.72%	R 1,156.10	8.00%	R 1,248.59	8.00%	R 939.00
R 1,116.46	R 979.35		40A - Connection	14.0%	R 1,202.70	7.72%	R 1,298.92	8.00%	R 1,402.83	8.00%	R 1,055.00
R 1,191.23	R 1,044.94		60A - Connection	14.0%	R 1,282.50	7.66%	R 1,385.10	8.00%	R 1,495.91	8.00%	R 1,125.00
R 1,275.12	R 1,118.53		80A - Connection	14.0%	R 1,372.56	7.64%	R 1,482.36	8.00%	R 1,600.95	8.00%	R 1,204.00
R 1,542.82	R 1,353.35		100A - Connection	14.0%	R 1,660.98	7.66%	R 1,793.86	8.00%	R 1,937.37	8.00%	R 1,457.00
R 1,893.46	R 1,660.93		150A - Connection	14.0%	R 2,038.32	7.65%	R 2,201.39	8.00%	R 2,377.50	8.00%	R 1,788.00
R 2,261.24	R 1,983.54		200A - Connection	14.0%	R 2,435.04	7.69%	R 2,629.84	8.00%	R 2,840.23	8.00%	R 2,136.00
R 2,310.93	R 2,027.13		250A - Connection	14.0%	R 2,488.62	7.69%	R 2,687.71	8.00%	R 2,902.73	8.00%	R 2,183.00
R 1.3000	R 1.1404	2.3.2.2	Energy in c/kWh	14.0%	R 1.40	7.86%	R 1.514	8.00%	R 1.6355	8.00%	R 1.23
2.4 Agricultural customers											
2.4.1 < 25 KVA											
R 573.42	R 503.00		Basic charge per month or part of it:	14.0%	R 640.68	11.73%	R 691.93	8.00%	R 747.28	8.00%	R 562.00
2.4.2 25 KVA <= 50 KVA											
R 839.04	R 736.00		Basic charge per month or part of it:	14.0%	R 937.08	11.68%	R 1,012.05	8.00%	R 1,093.01	8.00%	R 822.00
2.4.3 50 KVA <= 100 KVA											
R 1,177.62	R 1,033.00		Basic charge per month or part of it:	14.0%	R 1,267.68	7.65%	R 1,369.09	8.00%	R 1,478.62	8.00%	R 1,112.00
2.4.4 Energy charge c/kWh											
R 1.6074	R 1.4100		Energy in c/kWh < 1,000 units	14.0%	R 1.70	5.67%	R 1.834	8.00%	R 1.981	8.00%	R 1.49
R 1.6074	R 1.4100		Energy in c/kWh > 1,000 units	14.0%	R 1.70	5.67%	R 1.834	8.00%	R 1.981	8.00%	R 1.49
2.5 BULK CONSUMERS											
2.5.1 Agricultural customers											
2.5.1.1 Time of use customers											
2.5.1.1.1 < 1 MVA High tension											
R 6,809.22	R 5,973.00		Basic charge per month or part of it	14.0%	R 7,330.20	7.65%	R 7,916.62	8.00%	R 8,549.95	8.00%	R 6,430.00
R 121.98	R 107.00		Demand charge R/KVA	14.0%	R 127.68	4.67%	R 132.79	4.00%	R 138.10	4.00%	R 112.00
Energy charge c/kWh											
In season											
R 3.1500	R 2.7632		Peak time	14.0%	R 3.40	7.85%	R 3.669	8.00%	R 3.962	8.00%	R 2.98
R 1.0100	R 0.8860		Standard	14.0%	R 1.09	8.36%	R 1.182	8.00%	R 1.277	8.00%	R 0.96
R 0.5900	R 0.5175		Off- peak time	14.0%	R 0.64	8.20%	R 0.689	8.00%	R 0.745	8.00%	R 0.56
Out of season											
R 1.0900	R 0.9561		Peak time	14.0%	R 1.19	8.77%	R 1.280	8.00%	R 1.383	8.00%	R 1.04
R 0.7800	R 0.6842		Standard	14.0%	R 0.84	8.15%	R 0.911	8.00%	R 0.984	8.00%	R 0.74
R 0.5200	R 0.4561		Off- peak time	14.0%	R 0.57	9.62%	R 0.616	8.00%	R 0.665	8.00%	R 0.50
2.5.1.1.2 Low tension											
R 4,363.92	R 3,828.00		Basic charge per month or part of it	14.0%	R 4,697.94	7.65%	R 5,073.78	8.00%	R 5,479.68	8.00%	R 4,121.00
R 119.19	R 104.55		Demand charge R/KVA	14.0%	R 124.26	4.25%	R 129.23	4.00%	R 134.40	4.00%	R 109.00
Energy charge c/kWh											
In season											
R 3.4700	R 3.0439		Peak time	14.0%	R 3.74	7.76%	R 4.038	8.00%	R 4.361	8.00%	R 3.28
R 1.1200	R 0.9825		Standard	14.0%	R 1.21	7.89%	R 1.305	8.00%	R 1.409	8.00%	R 1.06
R 0.6500	R 0.5702		Off- peak time	14.0%	R 0.71	8.74%	R 0.763	8.00%	R 0.824	8.00%	R 0.62
Out of season											
R 1.2000	R 1.0526		Peak time	14.0%	R 1.30	8.30%	R 1.404	8.00%	R 1.516	8.00%	R 1.14
R 0.8600	R 0.7544		Standard	14.0%	R 0.92	7.37%	R 0.997	8.00%	R 1.077	8.00%	R 0.81
R 0.5700	R 0.5000		Off- peak time	14.0%	R 0.62	8.00%	R 0.665	8.00%	R 0.718	8.00%	R 0.54
2.5.1.2 Normal											
2.5.1.2.1 < 1 MVA High tension											
R 6,517.38	R 5,717.00		Basic charge per month or part of it	14.0%	R 7,015.56	7.64%	R 7,576.80	8.00%	R 8,182.94	8.00%	R 6,154.00
R 156.18	R 137.00		Demand charge R/KVA	14.0%	R 163.02	4.38%	R 169.54	4.00%	R 176.32	4.00%	R 143.00
R 0.8300	R 0.7281		Energy charge c/kWh	14.0%	R 0.90	8.51%	R 0.973	8.00%	R 1.0505	8.00%	R 0.79
2.5.1.2.2 Low tension											
R 3,838.38	R 3,367.00		Basic charge per month or part of it	14.0%	R 4,132.50	7.66%	R 4,463.10	8.00%	R 4,820.15	8.00%	R 3,625.00
R 206.34	R 181.00		Demand charge R/KVA	14.0%	R 215.46	4.42%	R 224.08	4.00%	R 233.04	4.00%	R 189.00
R 0.7500	R 0.6579		Energy charge c/kWh	14.0%	R 0.82	9.44%	R 0.886	8.00%	R 0.9574	8.00%	R 0.72

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		2.5.2	Urban customers								
		2.5.2.1	Time of use customers								
		2.5.2.1.1	> 1 MVA High tension								
R 14,254.56	R 12,504.00		Basic charge per month or part of it	14.0%	R 15,344.40	7.65%	R 16,571.95	8.00%	R 17,897.71	8.00%	R 13,460.00
R 84.36	R 74.00		Demand charge R/KVA	14.0%	R 88.92	5.41%	R 92.48	4.00%	R 96.18	4.00%	R 78.00
			Energy charge c/kWh								
			In season								
R 3.6800	R 3.23		Peak time	14.0%	R 3.97	7.80%	R 4.285	8.00%	R 4.627	8.00%	R 3.48
R 1.1900	R 1.04		Standard	14.0%	R 1.28	7.29%	R 1.379	8.00%	R 1.489	8.00%	R 1.12
R 0.6800	R 0.60		Off- peak time	14.0%	R 0.74	8.97%	R 0.800	8.00%	R 0.864	8.00%	R 0.65
			Out of season								
R 1.2500	R 1.10		Peak time	14.0%	R 1.36	8.53%	R 1.465	8.00%	R 1.582	8.00%	R 1.19
R 0.9000	R 0.79		Standard	14.0%	R 0.97	7.67%	R 1.047	8.00%	R 1.130	8.00%	R 0.85
R 0.6000	R 0.53		Off- peak time	14.0%	R 0.65	8.30%	R 0.702	8.00%	R 0.758	8.00%	R 0.57
		2.5.2.1.2	< 1 MVA High tension								
R 8,534.04	R 7,486.00		Basic charge per month or part of it	14.0%	R 9,186.12	7.64%	R 9,921.01	8.00%	R 10,714.69	8.00%	R 8,058.00
R 94.62	R 83.00		Demand charge R/KVA	14.0%	R 99.18	4.82%	R 103.15	4.00%	R 107.28	4.00%	R 87.00
			Energy charge c/kWh								
			In season								
R 3.9200	R 3.4386		Peak time	14.0%	R 4.23	7.89%	R 4.568	8.00%	R 4.933	8.00%	R 3.71
R 1.2500	R 1.0965		Standard	14.0%	R 1.36	8.53%	R 1.465	8.00%	R 1.582	8.00%	R 1.19
R 0.7300	R 0.6404		Off- peak time	14.0%	R 0.79	7.75%	R 0.850	8.00%	R 0.917	8.00%	R 0.69
			Out of season								
R 1.3500	R 1.1842		Peak time	14.0%	R 1.46	8.09%	R 1.576	8.00%	R 1.702	8.00%	R 1.28
R 0.9600	R 0.8421		Standard	14.0%	R 1.04	8.06%	R 1.120	8.00%	R 1.210	8.00%	R 0.91
R 0.6500	R 0.5702		Off- peak time	14.0%	R 0.71	8.74%	R 0.763	8.00%	R 0.824	8.00%	R 0.62
		2.5.2.1.3	Low tension								
R 7,879.68	R 6,912.00		Basic charge per month or part of it	14.0%	R 8,482.74	7.65%	R 9,161.36	8.00%	R 9,894.27	8.00%	R 7,441.00
R 111.36	R 97.68		Demand charge R/KVA	14.0%	R 116.28	4.42%	R 120.93	4.00%	R 125.77	4.00%	R 102.00
			Energy charge c/kWh								
			In season								
R 4.0100	R 3.5175		Peak time	14.0%	R 4.32	7.75%	R 4.6662	8.00%	R 5.040	8.00%	R 3.79
R 1.2900	R 1.1316		Standard	14.0%	R 1.39	7.81%	R 1.5021	8.00%	R 1.622	8.00%	R 1.22
R 0.7500	R 0.6579		Off- peak time	14.0%	R 0.82	9.44%	R 0.886	8.00%	R 0.957	8.00%	R 0.72
			Out of season								
R 1.3800	R 1.2105		Peak time	14.0%	R 1.49	8.22%	R 1.6129	8.00%	R 1.742	8.00%	R 1.31
R 0.9800	R 0.8596		Standard	14.0%	R 1.06	8.18%	R 1.145	8.00%	R 1.237	8.00%	R 0.93
R 0.6600	R 0.5789		Off- peak time	14.0%	R 0.72	8.82%	R 0.776	8.00%	R 0.838	8.00%	R 0.63
		2.5.2.2	Normal								
		2.5.2.2.1	> 1 MVA High tension								
R 11,894.76	R 10,434.00		Basic charge per month or part of it	14.0%	R 12,804.48	7.65%	R 13,828.84	8.00%	R 14,935.15	8.00%	R 11,232.00
R 110.58	R 97.00		Demand charge R/KVA	14.0%	R 115.14	4.12%	R 119.75	4.00%	R 124.54	4.00%	R 101.00
R 1.0400	R 0.9123		Energy charge c/kWh	14.0%	R 1.12	7.42%	R 1.207	8.00%	R 1.303	8.00%	R 0.98
		2.5.2.2.2	< 1 MVA High tension								
R 9,686.58	R 8,497.00		Basic charge per month or part of it	14.0%	R 10,427.58	7.65%	R 11,261.79	8.00%	R 12,162.73	8.00%	R 9,147.00
R 117.42	R 103.00		Demand charge R/KVA	14.0%	R 123.12	4.85%	R 128.04	4.00%	R 133.16	4.00%	R 108.00
R 1.0000	R 0.8772		Energy charge c/kWh	14.0%	R 1.08	8.30%	R 1.170	8.00%	R 1.263	8.00%	R 0.95
		2.5.2.2.3	Low tension								
R 7,879.68	R 6,912.00		Basic charge per month or part of it	14.0%	R 8,482.74	7.65%	R 9,161.36	8.00%	R 9,894.27	8.00%	R 7,441.00
R 112.86	R 99.00		Demand charge R/KVA	14.0%	R 117.42	4.04%	R 122.12	4.00%	R 127.00	4.00%	R 103.00
R 1.0800	R 0.9474		Energy charge c/kWh	14.0%	R 1.17	8.72%	R 1.268	8.00%	R 1.3696	8.00%	R 1.03
		2.6	Sport customers								
R 1.6900	R 1.4825		Energy charge c/kWh	14.0%	R 1.85	9.28%	R 1.995	8.00%	R 2.154	8.00%	R 1.62
		2.7	Streetlights								
R 1.5200	R 1.5200		Energy charge c/kWh	0.0%	R 1.57	3.29%	R 1.696	8.00%	R 1.831	8.00%	R 1.57
		3.	Refuse Service Tariffs								
			(All Areas in respect of residential sites)								
		3.1.	Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.								
		3.2.	Tariff per number of collections. 2 refuse bags (unit) per collection								
R 197.52	R 197.52	3.2.1	1 Collection per week (2 refuse bags or less)								
R 355.51	R 355.51	3.2.2	2 Collection per week (2 refuse bags or less)								
R 513.53	R 513.53	3.2.3	3 Collection per week (2 refuse bags or less)								
R 158.02	R 158.02	3.2.4	Additional units per collection								
R 138.61	R 138.61	3.2.5	Informal settlements without an account (Flat rate)								
		3.2.6	Departmental tariffs:								
R 25.98	R 25.98	3.2.6.1	Dennebos								
R 98.76	R 98.76	3.2.6.2	All other								
			Residential Properties: (2 refuse bags or less)								
			Valuation ≤ 100 000	14.0%	R 148.20	-24.97%	R 158.60	7.02%	R 169.70	7.00%	R 130.00
			Valuation > 100 000 ≤ 150 000	14.0%	R 159.60	-19.20%	R 170.80	7.02%	R 182.80	7.03%	R 140.00
			Valuation > 150 000 ≤ 200 000	14.0%	R 171.00	-13.43%	R 183.00	7.02%	R 195.80	6.99%	R 150.00
			Valuation > 200 000 ≤ 500 000	14.0%	R 182.40	-7.66%	R 195.20	7.02%	R 208.90	7.02%	R 160.00
			Valuation > 500 000 ≤ 800 000	14.0%	R 198.36	0.42%	R 212.20	6.98%	R 227.10	7.02%	R 174.00
			Valuation > 800 000 ≤ 1 000 000	14.0%	R 205.20	3.89%	R 219.60	7.02%	R 235.00	7.01%	R 180.00
			Valuation > 1 000 000	14.0%	R 228.00	15.43%	R 244.00	7.02%	R 261.10	7.01%	R 200.00
			All other residential consumers	14.0%	R 148.20	-24.97%	R 158.60	7.02%	R 169.70	7.00%	R 130.00
			Additional units per collection	14.0%	R 148.20	-24.97%	R 158.60	7.02%	R 169.70	7.00%	R 130.00

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
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RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
All other properties											
770L Wheelie Bin											
			1 Collection per week per	14.0%	R 684.00	new	R 731.88	7.00%	R 790.43	8.00%	R 600.00
			2 Collections per week per 700L Wheelie Bin	14.0%	R 1,368.00	new	R 1,463.76	7.00%	R 1,580.86	8.00%	R 1,200.00
			3 Collections per week per 700L Wheelie Bin	14.0%	R 2,052.00	new	R 2,195.64	7.00%	R 2,371.29	8.00%	R 1,800.00
			1 Collection per week per additional Wheelie Bin	14.0%	R 684.00	new	R 731.88	7.00%	R 790.43	8.00%	R 600.00
			2 Collections per week per additional Wheelie Bin	14.0%	R 1,368.00	new	R 1,463.76	7.00%	R 1,580.86	8.00%	R 1,200.00
			3 Collections per week per additional Wheelie Bin	14.0%	R 2,052.00	new	R 2,195.64	7.00%	R 2,371.29	8.00%	R 1,800.00
240L Wheelie Bin											
			1 Collection per week per 240L Wheelie Bin	14.0%	R 285.00	new	R 304.95	7.00%	R 329.35	8.00%	R 250.00
			2 Collections per week per 240L Wheelie Bin	14.0%	R 570.00	new	R 609.90	7.00%	R 658.69	8.00%	R 500.00
			3 Collections per week per 240L Wheelie Bin	14.0%	R 855.00	new	R 914.85	7.00%	R 988.04	8.00%	R 750.00
			1 Collection per week per additional Wheelie Bin	14.0%	R 285.00	new	R 304.95	7.00%	R 329.35	8.00%	R 250.00
			2 Collections per week per additional Wheelie Bin	14.0%	R 570.00	new	R 609.90	7.00%	R 658.69	8.00%	R 500.00
			3 Collections per week per additional Wheelie Bin	14.0%	R 855.00	new	R 914.85	7.00%	R 988.04	8.00%	R 750.00
Cost of Wheelie Bins											
			700L Wheelie Bin	14.0%	R 4,560.00	new	R 4,879.20	7.00%	R 5,269.54	8.00%	R 4,000.00
			240L Wheelie Bin	14.0%	R 513.00	new	R 548.91	7.00%	R 592.82	8.00%	R 450.00
4. Sewerage Service Tariffs											
4.1. Septic Tank systems											
(All Areas, excluding rural area in respect of availability charge)											
			Service Availability charge per month or part of it:								
R 28.61	R 25.10	4.1.1.1	Per site with improvements	14.0%	R 30.90	8.00%	R 33.07	7.00%	R 35.38	7.00%	R 27.11
4.1.2. Suction charge:											
R 179.38	R 157.35	4.1.2.1.	Urban areas charge per occasion	14.0%	R 190.14	6.0%	R 203.45	7.00%	R 217.69	7.00%	R 166.79
4.1.2.2. Rural areas:											
R 729.77	R 640.15	4.1.2.2.1	Charge per occasion	14.0%	R 773.55	6.00%	R 827.70	7.00%	R 885.64	7.00%	R 678.56
R 45.58	R 39.98	4.1.2.2.2	Charge per kilometre	14.0%	R 45.58	0.00%	R 45.58	0.00%	R 45.58	0.00%	R 39.98
4.2. Waterborne Sewerage systems											
(All Areas connected to the main sewerage system)											
(Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the largest water connection)											
Service Availability charge per month or part of it:											
R 60.00	R 52.63	4.2.1.1	Unimproved sites	14.0%	R 64.80	8.00%	R 70.00	8.02%	R 80.00	14.29%	R 56.84
R 179.38	R 157.35	4.2.1.2	Water connection size: 0 - 25 mm	14.0%	R 190.14	6.00%	R 203.45	7.00%	R 217.69	7.00%	R 166.79
R 698.05	R 612.33	4.2.1.3	Water connection size: 26 - 50 mm	14.0%	R 739.93	6.00%	R 791.73	7.00%	R 847.15	7.00%	R 649.07
R 1,787.38	R 1,567.87	4.2.1.4	Water connection size: 51 - 80 mm	14.0%	R 1,894.62	6.00%	R 2,027.24	7.00%	R 2,169.15	7.00%	R 1,661.95
R 2,792.49	R 2,449.56	4.2.1.5	Water connection size: 81 - 100 mm	14.0%	R 2,960.04	6.00%	R 3,167.25	7.00%	R 3,388.95	7.00%	R 2,596.53
R 6,281.19	R 5,509.82	4.2.1.6	Water connection size: 101 - 150 mm	14.0%	R 6,658.06	6.00%	R 7,124.13	7.00%	R 7,622.81	7.00%	R 5,840.40
4.2.2. Exceptions:											
R 28,893.77	R 25,345.41	4.2.2.1	Obiqua Prison - Tulbagh	14.0%	R 30,916.33	7.00%	R 33,080.48	7.00%	R 35,396.11	7.00%	R 27,119.59
R 179.38	R 157.35	4.2.2.2	Schools - Op-die-Berg	14.0%	R 190.14	6.00%	R 203.45	7.00%	R 217.69	7.00%	R 166.79
R 179.38	R 157.35	4.2.2.3	Other sites - Op-die-Berg	14.0%	R 190.14	6.00%	R 203.45	7.00%	R 217.69	7.00%	R 166.79
R 64.63	R 64.63	4.2.2.4	Departmental tariff	0.0%	R 68.51	6.00%	R 73.31	7.00%	R 78.44	7.00%	R 68.51
4.2.2.5 Special Contracts, for example Del monte as per each agreement.											
increase by 9%					Tariff increase by 7%	7.00%	Tariff increase by 9%	9.00%	Tariff increase by 9%	9.00%	Tariff increase by 9%
R 118.76	R 118.76	4.2.2.6	Informal settlements without an account (Flat rate)	0.0%	R 125.88	6.00%	R 134.70	7.00%	R 144.12	7.00%	R 125.88
5. Water service Tariffs											
5.1. Conventional Meters											
(All Areas)											
Service Availability charge per month or part of it:											
R 102.03	R 89.50	5.1.1.1	Unimproved sites	14.0%	R 112.23	10.00%	R 121.21	8.00%	R 130.91	8.00%	R 98.45
R 82.42	R 72.29	5.1.1.2	Water connection size: 0 - 25 mm	14.0%	R 82.42	0.00%	R 82.42	0.00%	R 82.42	0.00%	R 72.29
R 918.88	R 806.04	5.1.1.3	Water connection size: 26 - 50 mm	14.0%	R 918.88	0.00%	R 918.88	0.00%	R 918.88	0.00%	R 806.04
R 2,344.55	R 2,056.62	5.1.1.4	Water connection size: 51 - 80 mm	14.0%	R 2,344.55	0.00%	R 2,344.55	0.00%	R 2,344.55	0.00%	R 2,056.62
R 3,663.13	R 3,213.27	5.1.1.5	Water connection size: 81 - 100 mm	14.0%	R 3,663.13	0.00%	R 3,663.13	0.00%	R 3,663.13	0.00%	R 3,213.27
R 8,241.00	R 7,228.95	5.1.1.6	Water connection size: 101 - 150 mm	14.0%	R 8,241.00	0.00%	R 8,241.00	0.00%	R 8,241.00	0.00%	R 7,228.95
R 176,890.28	R 155,166.91	5.1.1.7	Consumption of more than 20,000 kl per month	14.0%	R 176,890.28	0.00%	R 176,890.28	0.00%	R 176,890.28	0.00%	R 155,166.91
R 221.92	R 194.66	5.1.1.8	Un-metered connections	14.0%	R 244.11	10.00%	R 244.11	0.00%	R 244.11	0.00%	R 214.13
5.1.2. Consumption per kiloliter											
Block A (Aimed at residential and smaller commercial clients)											
R 2.85	R 2.50	5.1.2.1	0-6 kl	14.0%	R 2.85	0.0%	R 2.85	0.00%	R 2.85	0.0%	R 2.50
R 6.95	R 6.10		7-30 kl	14.0%	R 7.45	7.2%	R 8.05	8.00%	R 8.70	8.00%	R 6.54
R 6.84	R 6.00		31-60 kl	14.0%	R 7.45	8.99%	R 8.05	8.00%	R 8.70	8.00%	R 6.54
R 6.84	R 6.00		61-300 kl	14.0%	R 7.45	8.99%	R 8.05	8.00%	R 8.70	8.00%	R 6.54
R 29.10	R 25.53		Above 300 kl	14.0%	R 29.10	0.0%	R 29.10	0.00%	R 29.10	0.00%	R 25.53
Block B (Aimed at larger commercial and smaller industrial clients)											
R 8.55	R 7.50	5.1.2.2	0-300 kl	14.0%	R 8.55	0.00%	R 8.98	5.00%	R 9.43	5.00%	R 7.50
R 7.52	R 6.60		301-1000 kl	14.0%	R 8.13	8.00%	R 8.78	8.00%	R 9.43	7.41%	R 7.13
R 6.95	R 6.10		1001-8000 kl	14.0%	R 7.58	9.00%	R 8.41	11.00%	R 9.43	12.04%	R 6.65
R 6.95	R 6.10		Above 8000 kl	14.0%	R 7.58	9.00%	R 8.41	11.00%	R 9.43	12.04%	R 6.65
Block C (Aimed at larger industrial clients)											
R 2.28	R 2.00	5.1.2.3	Consumption above 20,000 kl per month	14.0%	R 2.46	8.00%	R 2.66	8.00%	R 2.87	8.00%	R 2.16

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Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		5.1.2	Consumption per kiloliter: Moderate restrictions								
		5.1.2.1	Block A (Aimed at residential and smaller commercial clients)								
R 2.85	R 2.50		0-6 kl	14.0%	R 2.85	0.0%	R 2.85	0.00%	R 2.85	0.0%	R 2.50
R 10.43	R 9.15		7-30 kl	14.0%	R 11.18	7.2%	R 12.08	8.00%	R 13.04	8.00%	R 9.81
R 10.26	R 9.00		31-60 kl	14.0%	R 11.18	8.99%	R 12.08	8.00%	R 13.04	8.00%	R 9.81
R 10.26	R 9.00		61-300 kl	14.0%	R 11.18	8.99%	R 12.08	8.00%	R 13.04	8.00%	R 9.81
R 29.10	R 25.53		Above 300 kl	14.0%	R 29.10	0.0%	R 29.10	0.00%	R 29.10	0.00%	R 25.53
		5.1.2.2	Block B (Aimed at larger commercial and smaller industrial clients)								
R 12.83	R 11.25		0-300 kl	14.0%	R 12.83	0.00%	R 13.47	5.00%	R 14.14	5.00%	R 11.25
R 11.29	R 9.90		301-1000 kl	14.0%	R 12.19	8.00%	R 13.16	8.00%	R 14.14	7.41%	R 10.69
R 10.43	R 9.15		1001-8000 kl	14.0%	R 11.37	9.00%	R 12.62	11.00%	R 14.14	12.04%	R 9.97
R 10.43	R 9.15		Above 8000 kl	14.0%	R 11.37	9.00%	R 12.62	11.00%	R 14.14	12.04%	R 9.97
		5.1.2.3	Block C (Aimed at larger industrial clients)								
R 3.42	R 3.00		Consumption above 20,000 kl per month	14.0%	R 3.69	8.00%	R 3.99	8.00%	R 4.31	8.00%	R 3.24
		5.1.2	Consumption per kiloliter: Extreme restrictions								
		5.1.2.1	Block A (Aimed at residential and smaller commercial clients)								
R 2.85	R 2.50		0-6 kl	14.0%	R 2.85	0.0%	R 2.85	0.00%	R 2.85	0.0%	R 2.50
R 13.91	R 12.20		7-30 kl	14.0%	R 14.91	7.2%	R 16.10	8.00%	R 17.39	8.00%	R 13.08
R 13.68	R 12.00		31-60 kl	14.0%	R 14.91	8.99%	R 16.10	8.00%	R 17.39	8.00%	R 13.08
R 13.68	R 12.00		61-300 kl	14.0%	R 14.91	8.99%	R 16.10	8.00%	R 17.39	8.00%	R 13.08
R 29.10	R 25.53		Above 300 kl	14.0%	R 29.10	0.0%	R 29.10	0.00%	R 29.10	0.00%	R 25.53
		5.1.2.2	Block B (Aimed at larger commercial and smaller industrial clients)								
R 17.10	R 15.00		0-300 kl	14.0%	R 17.10	0.00%	R 17.96	5.00%	R 18.85	5.00%	R 15.00
R 15.05	R 13.20		301-1000 kl	14.0%	R 16.25	8.00%	R 17.55	8.00%	R 18.85	7.41%	R 14.26
R 13.91	R 12.20		1001-8000 kl	14.0%	R 15.16	9.00%	R 16.83	11.00%	R 18.85	12.04%	R 13.30
R 13.91	R 12.20		Above 8000 kl	14.0%	R 15.16	9.00%	R 16.83	11.00%	R 18.85	12.04%	R 13.30
		5.1.2.3	Block C (Aimed at larger industrial clients)								
R 4.56	R 4.00		Consumption above 20,000 kl per month	14.0%	R 4.92	8.00%	R 5.32	8.00%	R 5.74	8.00%	R 4.32
		5.1.2.4	Block D (Internal)								
R 2.00	R 1.76		Departmental consumption	14.0%	R 2.17	8.25%	R 2.34	8.00%	R 2.53	8.00%	R 1.90
		5.2.	Prepaid Meters (All Areas)								
		5.2.1.	Water connection on site (Consumption per kiloliter)								
R 4.38	R 3.84		0-6 kl	14.0%	R 4.65	6.00%	R 5.02	8.00%	R 5.42	8.00%	R 4.15
R 6.97	R 6.11		Bo 6 kl	14.0%	R 7.39	6.00%	R 7.98	8.00%	R 8.61	8.00%	R 6.72
R 706.27	R 619.54	5.3.	"Leiwat beurte" (In Urban areas per month)	14.0%	R 748.65	6.00%	R 808.54	8.00%	R 873.22	8.00%	R 669.10
R 73.10	R 73.10	5.4.	Informal settlements without an account (Flat rate)	0.0%	R 77.49	6.00%	R 83.69	8.00%	R 90.39	8.00%	R 78.95
		6.	Other tariffs and charges								
		6.1.	CORPORATE SERVICES								
R 461.00		6.1.1	Erection of banners (per application)	14.0%	R 488.00	5.86%	R 527.00	7.99%	R 569.00	7.97%	R 428.07
R 354.00		6.1.2	Erection of placards (deposit)	14.0%	R 375.00	5.93%	R 405.00	8.00%	R 437.00	7.90%	R 328.95
R 719.00		6.1.3	Cancellation of purchase agreement (Admin fee)	14.0%	R 762.00	5.98%	R 822.00	7.87%	R 887.00	7.91%	R 668.42
		6.1.4	Agenda and minutes of Council meetings						R 0.00		
R 119.00			001-400 g	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
R 133.00			401-500 g	14.0%	R 140.00	5.26%	R 151.00	7.86%	R 163.00	7.95%	R 122.81
R 155.00			501-600 g	14.0%	R 164.00	5.81%	R 177.00	7.93%	R 191.00	7.91%	R 143.86
R 167.00			601-700 g	14.0%	R 177.00	5.99%	R 191.00	7.91%	R 206.00	7.85%	R 155.26
R 207.00			701+ g	14.0%	R 219.00	5.80%	R 236.00	7.76%	R 254.00	7.63%	R 192.11
R 320.00		6.1.6	Translation service (Per hour or part of it)	14.0%	R 339.00	5.94%	R 366.00	7.96%	R 395.00	7.92%	R 297.37
		6.1.7	Access to information								
R 87.00		6.1.7.1	Fee payable when information is requestec	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
		6.1.7.2	Reproduction fees:								
R 1.50			Photocopies (A4 or part of it) per page	14.0%	R 1.50	0.00%	R 1.60	6.67%	R 1.70	6.25%	R 1.32
R 1.00			Print outs per copy	14.0%	R 1.00	0.00%	R 1.10	10.00%	R 1.20	9.09%	R 0.88
R 14.00			Information on a stifty	14.0%	R 15.00	7.14%	R 17.00	13.33%	R 19.00	11.76%	R 13.16
R 98.00			Information on a CD	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 55.00			Transcription of visual image (A4 page) per page	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 143.00			Copy of a visual image (A4 page) per page	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
			Transcription of an audio record (A4 page) per								
R 32.00			page	14.0%	R 33.00	3.13%	R 35.00	6.06%	R 37.00	5.71%	R 28.95
R 41.00			Copy of audio record	14.0%	R 43.00	4.88%	R 46.00	6.98%	R 49.00	6.52%	R 37.72
		6.1.7.3	Investigation fee								
R 37.00			To search for record and to prepare it for release --	14.0%	R 39.00	5.41%	R 42.00	7.69%	R 45.00	7.14%	R 34.21
			per hour, first hour excluded								
		6.1.7.4	Postage								
20% plus VAT			If record should be posted to applicant	14.0%	20% plus VAT						
		6.1.8	Application for extention of trading hours to sell	14.0%							
R 3,000.00			Liquor	14.0%	R 3,180.00	6.00%	R 3,434.00	7.99%	R 3,708.00	7.98%	R 2,789.47
		6.2.	COMMUNITY SERVICES								
		6.2.1	Libraries								
		6.2.1.1	Hall rental (per session or part thereof)								
			NOTE: a session is from								
R 109.00			08:00 - 13:00	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
R 119.00			13:00 - 18:00	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
R 133.00			18:00 - 00:00	14.0%	R 140.00	5.26%	R 151.00	7.86%	R 163.00	7.95%	R 122.81
			NB: The amenities are available without charge to youth-, service-, charity-community-, sport-, educational-, and governmental institutions, as well as for								
R 290.00		6.2.1.2	Kitchen rental (per session or part thereof)	14.0%	R 307.00	5.86%	R 331.00	7.82%	R 357.00	7.85%	R 269.30
R 129.00			Deposit for kitchen rental	Exempt	R 136.00	5.43%	R 146.00	7.35%	R 157.00	7.53%	

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat	Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		6.2.2 Traffic Services								
		6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special (Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice								
		Profit Organisations: (per gathering/march)								
R 465.00		(a) First hour per officer (normal working hours)	14.0%	R 492.00	5.81%	R 531.00	7.93%	R 573.00	7.91%	R 431.58
R 167.00		(b) Subsequent hourly tariff within normal working hours	14.0%	R 177.00	5.99%	R 191.00	7.91%	R 206.00	7.85%	R 155.26
R 585.00		(c) First hour per officer (after hours & weekends)	14.0%	R 620.00	5.98%	R 669.00	7.90%	R 722.00	7.92%	R 543.86
		(d) Subsequent hourly tariff after hours & weekends	14.0%	R 245.00	5.60%	R 264.00	7.76%	R 285.00	7.95%	R 214.91
R 232.00		(e) Per officer (Sundays per 4 hour bracket)	14.0%	R 1,272.00	6.00%	R 1,373.00	7.94%	R 1,482.00	7.94%	R 1,115.79
R 1,200.00		(f) Per vehicle (less than 15 km)	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 143.00		(g) Per kilometre tariff thereafter	14.0%	R 7.00	7.69%	R 8.00	14.29%	R 8.50	6.25%	R 6.14
R 6.50		(h) Hiring of road signs and equipment	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 143.00		(i) Mega phone per day	14.0%	R 629.00	5.89%	R 679.00	7.95%	R 733.00	7.95%	R 551.75
R 594.00		Non-Profit Organisations: (per gathering/march)								
		(a) First hour per officer (normal working hours)	14.0%	R 177.00	5.99%	R 191.00	7.91%	R 206.00	7.85%	R 155.26
R 167.00		(b) Subsequent hourly tariff within normal working hours	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 87.00		(c) First hour per officer (after hours & weekends)	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 220.00		(d) Subsequent hourly tariff after hours & weekends	14.0%	R 140.00	5.26%	R 151.00	7.86%	R 163.00	7.95%	R 122.81
R 133.00		(e) Per officer (Sundays per 4 hour bracket)	14.0%	R 636.00	6.00%	R 686.00	7.86%	R 740.00	7.87%	R 557.89
R 600.00		(f) Per vehicle (less than 15 km)	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 87.00		(g) Per kilometre tariff thereafter	14.0%	R 7.00	7.69%	R 8.00	14.29%	R 8.50	6.25%	R 6.14
R 6.50		(h) Hiring of road signs and equipment	14.0%	R 68.00	4.62%	R 73.00	7.35%	R 78.00	6.85%	R 59.65
R 65.00		(i) Mega phone per day	14.0%	R 313.00	5.74%	R 338.00	7.99%	R 365.00	7.99%	R 274.56
R 296.00		6.2.2.2 Dog Tax Tariffs								
R 178.00		6.2.2.2.1 Male dog: per year or part thereof	14.0%	R 188.00	5.62%	R 203.00	7.98%	R 219.00	7.88%	R 164.91
R 357.00		6.2.2.2.2 Bitch: per year or part thereof	14.0%	R 378.00	5.88%	R 408.00	7.94%	R 440.00	7.84%	R 331.58
R 89.00		6.2.2.2.3 Sterilised/castrated (proof)	14.0%	R 94.00	5.62%	R 101.00	7.45%	R 109.00	7.92%	R 82.46
R 150.00		6.2.2.3 Executing of warrants of arrest	14.0%	R 150.00	New	R 162.00	8.00%	R 174.00	7.41%	R 131.58
		6.2.3 Fire Brigade Service (In terms of Provincial Notice 396 of 11 June 1982)								
		6.2.3.1 Call-outs (per call)								
		This includes all fire fighting vehicles, all manpower water supply and pump operation during the actual delivery of specialized in fire fighting, (excluding travel time) where more than 1 hour worked.	14.0%			R 2,404.00	8.00%	R 2,596.00	7.99%	R 1,952.63
R 2,100.00		Additional sources and consumables: (excluding travel time) (Per hour or part thereof)		R 2,226.00	6.00%					
Cost		6.2.3.2		Cost	New	Cost		Cost		
R 1,400.00		6.2.3.3 Special Standby Services		R 1,484.00	6.00%	R 1,602.00	7.95%	R 1,730.00	7.99%	R 1,484.00
R 2,162.00		6.2.4 Filling of swimming pools (per pool)	14.0%	R 2,291.00	5.97%	R 2,474.00	7.99%	R 2,671.00	7.96%	R 2,009.65
		6.2.5 Permits (per permit)								
R 200.00		(a) Gas	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 200.00		(b) Liquid Fuel	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 200.00		(c) Tanks with hazardous contents (HAZCHEM)	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 200.00		(d) Spray-paint rooms	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
		6.2.6 Refuse tariffs moved to Civil Services								
		6.2.7 Licensing and Regulating: Hiring and Sundry								
R 595.00		6.2.7.1 Vendor stalls (uncovered)	14.0%	R 630.00	5.88%	R 680.00	7.94%	R 734.00	7.94%	R 552.63
R 962.00		6.2.7.2 Vendor stalls -- under cover (per annum)	14.0%	R 1,019.00	5.93%	R 1,100.00	7.95%	R 1,188.00	8.00%	R 893.86
		6.2.7.3 Clean-up of premises (cost recoverable from owner)								
		6.2.8 Holiday Resorts								
R 450.00		Deposit for hiring C & D types Chalets at Pine Forest (<i>Dennebos</i>)	Exempt	R 477.00	6.00%	R 515.00	7.97%	R 556.00	7.96%	
R 350.00		Deposit for hiring of other Pine Forest (<i>Dennebos</i>)	Exempt	R 371.00	6.00%	R 400.00	7.82%	R 432.00	8.00%	
		6.2.8.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)								
25.00%		6.2.8.1.1	14.0%	R 0.25	0.00%	25.00%	0.00%	25.00%	0.00%	R 0.22
		6.2.8.1.2 Camping (per stand per night)								
R 286.00		High season	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
R 186.00		In season	14.0%	R 197.00	5.91%	R 212.00	7.61%	R 228.00	7.55%	R 172.81
R 114.00		Out of season	14.0%	R 120.00	5.26%	R 129.00	7.50%	R 139.00	7.75%	R 105.26
R 350.00		Deposit	Exempt	R 371.00	6.00%	R 400.00	7.82%	R 432.00	8.00%	
		6.2.8.1.3 Annual Booking Fee								
R 12,647.00		A-type - caravan premises	14.0%	R 13,911.00	9.99%	R 15,302.00	10.00%	R 16,832.00	10.00%	R 12,202.63
R 9,944.00		B-type - caravan premises	14.0%	R 10,938.00	10.00%	R 12,031.00	9.99%	R 13,234.00	10.00%	R 9,594.74
R 9,251.00		C-type - caravan premises	14.0%	R 10,176.00	10.00%	R 11,193.00	9.99%	R 12,312.00	10.00%	R 8,926.32
R 12,647.00		Log Cabins	14.0%	R 13,911.00	9.99%	R 15,302.00	10.00%	R 16,832.00	10.00%	R 12,202.63
R 9,710.00		A-type - Lost City	14.0%	R 10,681.00	10.00%	R 11,749.00	10.00%	R 12,923.00	9.99%	R 9,369.30
R 8,145.00		B-type - Lost City	14.0%	R 8,959.00	9.99%	R 9,854.00	9.99%	R 10,839.00	10.00%	R 7,858.77
		Deposit	Exempt							
		6.2.8.1.4 Chalets (per unit per night)								
		6.2.8.1.4.1 A - Type								
		High season (24 December to 9 January & Easter weekend)	14.0%	R 400.00	0.00%	R 432.00	8.00%	R 466.00	7.87%	R 350.88
R 400.00		In season	14.0%	R 357.00	0.00%	R 385.00	7.84%	R 415.00	7.79%	R 313.16
R 357.00		Out of season	14.0%	R 292.00	0.00%	R 315.00	7.88%	R 340.00	7.94%	R 256.14

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		6.2.8.1.4.2	B - Type								
R 652.00			High season (24 December to 9 January & Easter weekend)	14.0%	R 652.00	0.00%	R 704.00	7.98%	R 760.00	7.95%	R 571.93
R 530.00			In season	14.0%	R 530.00	0.00%	R 572.00	7.92%	R 617.00	7.87%	R 464.91
R 411.00			Out of season	14.0%	R 411.00	0.00%	R 443.00	7.79%	R 478.00	7.90%	R 360.53
		6.2.8.1.4.3	C - Type								
R 934.00			High season (24 December to 9 January & Easter weekend)	14.0%	R 934.00	0.00%	R 1,008.00	7.92%	R 1,088.00	7.94%	R 819.30
R 892.00			In season	14.0%	R 892.00	0.00%	R 963.00	7.96%	R 1,040.00	8.00%	R 782.46
R 492.00			Out of season	14.0%	R 492.00	0.00%	R 531.00	7.93%	R 573.00	7.91%	R 431.58
		6.2.8.1.4.4	D - Type								
R 845.00			High season (24 December to 9 January & Easter weekend)	14.0%	R 845.00	0.00%	R 912.00	7.93%	R 984.00	7.89%	R 741.23
R 709.00			In season	14.0%	R 709.00	0.00%	R 765.00	7.90%	R 826.00	7.97%	R 621.93
R 449.00			Out of season	14.0%	R 449.00	0.00%	R 484.00	7.80%	R 522.00	7.85%	R 393.86
		6.2.8.1.4.5	E - Type								
R 614.00			High season (24 December to 9 January & Easter weekend)	14.0%	R 614.00	0.00%	R 663.00	7.98%	R 716.00	7.99%	R 538.60
R 569.00			In season	14.0%	R 569.00	0.00%	R 614.00	7.91%	R 663.00	7.98%	R 499.12
R 366.00			Out of season	14.0%	R 366.00	0.00%	R 395.00	7.92%	R 426.00	7.85%	R 321.05
		6.2.8.1.4.6	F - Type								
R 400.00			High season (24 December to 9 January & Easter weekend)	14.0%	R 400.00	0.00%	R 432.00	8.00%	R 466.00	7.87%	R 350.88
R 357.00			In season	14.0%	R 357.00	0.00%	R 385.00	7.84%	R 415.00	7.79%	R 313.16
R 292.00			Out of season	14.0%	R 292.00	0.00%	R 315.00	7.88%	R 340.00	7.94%	R 256.14
		6.2.8.1.4.7	G - Type								
R 939.00			High season (24 December to 9 January & Easter weekend)	14.0%	R 939.00	0.00%	R 1,014.00	7.99%	R 1,095.00	7.99%	R 823.68
R 748.00			In season	14.0%	R 748.00	0.00%	R 807.00	7.89%	R 871.00	7.93%	R 656.14
R 465.00			Out of season	14.0%	R 465.00	0.00%	R 502.00	7.96%	R 542.00	7.97%	R 407.89
		6.2.8.1.4.8	Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent								
		6.2.8.1.5	Day Visitors - Entrance								
R 65.00			Per person per day	14.0%	R 65.00	0.00%	R 70.00	7.69%	R 75.00	7.14%	R 57.02
R 62.00			Per vehicle per day	14.0%	R 62.00	0.00%	R 66.00	6.45%	R 71.00	7.58%	R 54.39
		6.2.8.1.6	Sundry Tariffs								
R 797.00			Conference Hall (deposit)	Exempt	R 797.00	0.00%	R 860.00	7.90%	R 928.00	7.91%	
			Conference Hall hire: per session								
R 471.00			08:00 – 13:00	14.0%	R 471.00	0.00%	R 508.00	7.86%	R 548.00	7.87%	R 413.16
R 471.00			13:00 – 18:00	14.0%	R 471.00	0.00%	R 508.00	7.86%	R 548.00	7.87%	R 413.16
R 631.00			18:00 – 24:00	14.0%	R 631.00	0.00%	R 681.00	7.92%	R 735.00	7.93%	R 553.51
R 1,206.00			Conference Hall hire: per day	14.0%	R 1,206.00	0.00%	R 1,302.00	7.96%	R 1,406.00	7.99%	R 1,057.89
			Renting of Recreational Halls to sports clubs (local):								
R 350.00			Deposit	Exempt	R 350.00	0.00%	R 378.00	8.00%	R 408.00	7.94%	
R 1,500.00			Annual tariff	14.0%	R 1,500.00	0.00%	R 1,620.00	8.00%	R 1,749.00	7.96%	R 1,315.79
R 71.00			Bedding hiring: per set per week (chalets)	14.0%	R 71.00	0.00%	R 76.00	7.04%	R 82.00	7.89%	R 62.28
			Entrance (Local Residents)								
			Clip cards - Local residence in Witzenberg area								
R 155.00			entrance (5 Visits)	14.0%	R 155.00	0.00%	R 167.00	7.74%	R 180.00	7.78%	R 135.96
			Local residence in Witzenberg annual tickets (per ticket)								
R 357.00			Adults	14.0%	R 378.00	5.88%	R 408.00	7.94%	R 440.00	7.84%	R 331.58
R 263.00			Children	14.0%	R 278.00	5.70%	R 300.00	7.91%	R 324.00	8.00%	R 243.86
R 246.00			Vehicles	14.0%	R 260.00	5.69%	R 280.00	7.69%	R 302.00	7.86%	R 228.07
R 56.00			Clip cards - Recreational facilities 5 clips per ticket	14.0%	R 56.00	0.00%	R 60.00	7.14%	R 64.00	6.67%	R 49.12
			Laundromat facilities								
R 45.00			Per 8kg, excluding washing powder	14.0%	R 45.00	0.00%	R 48.00	6.67%	R 51.00	6.25%	R 39.47
		6.2.8.2	Klipriver Park (Closed)								
		6.2.8.2.1	Chalets (per unit per night)								
			A - Type								
R 346.00			High season (15 December to 16 January & Easter weekend)	14.0%	R 346.00	0.00%	R 367.00	6.07%	R 389.02	6.00%	R 303.5088
R 291.00			In season	14.0%	R 291.00	0.00%	R 307.00	5.50%	R 325.42	6.00%	R 255.2632
R 204.00			Out of season	14.0%	R 204.00	0.00%	R 216.00	5.88%	R 228.96	6.00%	R 178.9474
			B - Type								
R 383.00			High season (15 December to 16 January & Easter weekend)	14.0%	R 383.00	0.00%	R 406.00	6.01%	R 430.36	6.00%	R 335.9649
R 306.00			In season	14.0%	R 306.00	0.00%	R 323.00	5.56%	R 342.38	6.00%	R 268.4211
R 209.00			Out of season	14.0%	R 209.00	0.00%	R 222.00	6.22%	R 235.32	6.00%	R 183.3333
		6.2.8.2.2	Camping (per stand per night)								
R 171.00			High season	14.0%	R 171.00	0.00%	R 181.00	5.85%	R 191.86	6.00%	R 150.0000
R 120.00			In season	14.0%	R 120.00	0.00%	R 127.00	5.83%	R 134.62	6.00%	R 105.2632
R 70.00			Out of season	14.0%	R 70.00	0.00%	R 74.00	5.71%	R 78.44	6.00%	R 61.4035
		6.2.8.2.3	Day Visitors								
R 61.00			Per person per day	14.0%	R 61.00	0.00%	R 68.00	11.48%	R 72.08	6.00%	R 53.5088
R 61.00			Per vehicle per day	14.0%	R 61.00	0.00%	R 68.00	11.48%	R 72.08	6.00%	R 53.5088
		6.2.8.3	Discounts - Both Resorts								
			The following discounts will be allowed on booking by								
			Pensioners - less 50% during off-season and midweek periods out of peak season								
			Registered Caravan Clubs and Club members - less 10% in periods out of peak season								
			Midweek in- and off season - less 25%								
			Students accompanied by parents - less 12% on day visitor fee								

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Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		6.2.9	Swimming Pools								
R 10.00			All swimming pools in Witzenberg								
R 2.00			Entrance: Adults	14.0%	R 10.00	0.00%	R 10.80	8.00%	R 11.66	8.00%	R 8.77
R 135.00			Children (school-going)	14.0%	R 2.00	0.0%	R 2.16	8.00%	R 2.33	8.00%	R 1.75
R 500.00			Season tickets	14.0%	R 135.00	0.00%	R 145.00	7.41%	R 156.00	7.59%	R 118.42
R 1,000.00			Annual fee per School (Only for School activities)	14.0%	R 500.00	0.0%	R 540.00	8.00%	R 583.00	7.96%	R 438.60
			Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	14.0%	R 1,000.00	0.00%	R 1,080.00	8.00%	R 1,166.00	7.96%	R 877.19
		6.2.1	Sports grounds								
		6.2.10.1	All sports grounds in Witzenberg								
R 59.00			School practices (per practice)	14.0%	R 62.00	5.08%	R 66.00	6.45%	R 71.00	7.58%	R 54.39
R 51.00			If the school book the practices at the beginning of year and pay in full for all practices. (per practice)	14.0%		5.88%	R 58.00	7.41%	R 62.00		
			No refunds		R 54.00					6.90%	R 47.37
R 122.00			School matches (per match)	14.0%	R 129.00	5.74%	R 139.00	7.75%	R 150.00	7.91%	R 113.16
R 122.00			Sports clubs (per practice)	14.0%	R 129.00	5.74%	R 139.00	7.75%	R 150.00	7.91%	R 113.16
R 91.00			If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice)	14.0%		5.49%	R 103.00	7.29%	R 111.00		
			No refunds		R 96.00					7.77%	R 84.21
R 262.00			Sports clubs (per match)	14.0%	R 277.00	5.73%	R 299.00	7.94%	R 322.00	7.69%	R 242.98
R 286.00			Other events	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
R 773.00			Festivals and Carnivals (per day)	14.0%	R 819.00	5.95%	R 884.00	7.94%	R 954.00	7.92%	R 718.42
R 311.00				Exempt	R 329.00	5.79%	R 355.00	7.90%	R 383.00	7.89%	
		6.2.10.2	Deposit per event								
		6.2.11	Community Halls and Town Halls								
		6.2.11.1	Non-local and Outside Organisations								
		6.2.11.1.1	Tulbagh Community Hall								
R 995.00			Concerts, Theatre productions and Film Shows								
			Non-local Associations	14.0%	R 1,054.00	5.93%	R 1,138.00	7.97%	R 1,229.00	8.00%	R 924.56
R 143.00			Conferences, Meetings, Gatherings, Church Services and Bazaars								
			Non-local Associations (per session)	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 1,216.00			Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
			Non-local Associations	14.0%	R 1,288.00	5.92%	R 1,391.00	8.00%	R 1,502.00	7.98%	R 1,129.82
R 995.00			Shows, Exhibitions and Auctions								
			Non-local Associations	14.0%	R 1,054.00	5.93%	R 1,138.00	7.97%	R 1,229.00	8.00%	R 924.56
			Performances, Mannequin Parades, Cooking demo's and Debutant								
R 995.00			Non-local Associations	14.0%	R 1,054.00	5.93%	R 1,138.00	7.97%	R 1,229.00	8.00%	R 924.56
R 696.00			Deposit for all the above	14.0%	R 737.00	5.89%	R 795.00	7.87%	R 858.00	7.92%	R 646.49
R 87.00			Preparation of hall per hour	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
		6.2.11.1.2	Tulbagh Town Hall								
R 1,127.00			Concerts, Theatre productions and Film Shows								
R 1,202.00			Non-local Associations	14.0%	R 1,194.00	5.94%	R 1,289.00	7.96%	R 1,392.00	7.99%	R 1,047.37
			Deposit for above	Exempt	R 1,274.00	5.99%	R 1,375.00	7.93%	R 1,485.00	8.00%	
			Local Organisations/Individuals								
		6.2.11.1.3	Town Hall - Ceres								
			Hall, stage and main toilets								
R 286.00			Morning	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
R 286.00			Afternoon	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
R 354.00			Evening	14.0%	R 375.00	5.93%	R 405.00	8.00%	R 437.00	7.90%	R 328.95
			Kitchen								
R 187.00			Morning	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 187.00			Afternoon	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 242.00			Evening	14.0%	R 256.00	5.79%	R 276.00	7.81%	R 298.00	7.97%	R 224.56
			Banqueting Hall: (only when not used in conjunction with kitchen) per session								
R 177.00			Morning	14.0%	R 187.00	5.65%	R 201.00	7.49%	R 217.00	7.96%	R 164.04
R 177.00			Afternoon	14.0%	R 187.00	5.65%	R 201.00	7.49%	R 217.00	7.96%	R 164.04
R 200.00			Evening	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
			Tariff 2: Public dances per session								
R 696.00			Hall, stage and toilets	14.0%	R 737.00	5.89%	R 795.00	7.87%	R 858.00	7.92%	R 646.49
			Tariff 3: Guarantee deposit								
R 1,202.00			Per function	Exempt	R 1,274.00	5.99%	R 1,375.00	7.93%	R 1,485.00	8.00%	#VALUE!
			Tariff 4: equipment per occasion								
R 29.00			Hiring of table cloths (each, per day)	14.0%	R 30.00	3.45%	R 33.00	10.00%	R 36.00	9.09%	R 26.32
R 17.00			Hiring of tables (each, per day)	14.0%	R 19.00	11.76%	R 21.00	10.53%	R 22.00	4.76%	R 16.67
R 16.00			Hiring of cutlery (per dozen, per day)	14.0%	R 17.00	6.25%	R 19.00	11.76%	R 21.00	10.53%	R 14.91
			Tariff 5: reduced rates								
			50% discount to organisations that qualify								
			Tariff 6: Levy in respect of exceeding the vacating time								
			In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation								
			Tariff 7: Pianos per function								
R 167.00			Piano organ	14.0%	R 177.00	5.99%	R 191.00	7.91%	R 206.00	7.85%	R 155.26
R 187.00			Grand piano	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
			Tariff 8: Rehearsals (per rehearsal)								
			In respect of hall and stage only								
R 119.00			Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
R 133.00			Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 140.00	5.26%	R 151.00	7.86%	R 163.00	7.95%	R 122.81
			Tariff 9: Changes to Bookings -- per booking								
			If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be								
R 98.00			Levy	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 200.00			Sound system for Town Hall (per occasion)	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96

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Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
6.2.11.1.4 Bella Vista Community Hall											
Tariff 1: Basic charges per session											
Hall, stage and main toilets											
R 207.00			Morning	14.0%	R 219.00	5.80%	R 236.00	7.76%	R 254.00	7.63%	R 192.11
R 207.00			Afternoon	14.0%	R 219.00	5.80%	R 236.00	7.76%	R 254.00	7.63%	R 192.11
R 310.00			Evening	14.0%	R 328.00	5.81%	R 354.00	7.93%	R 382.00	7.91%	R 287.72
Kitchen											
R 187.00			Morning	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 187.00			Afternoon	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 207.00			Evening	14.0%	R 219.00	5.80%	R 236.00	7.76%	R 254.00	7.63%	R 192.11
Change rooms (excluding main toilets)											
R 55.00			Morning	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 55.00			Afternoon	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 109.00			Evening	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
Tariff 2: Public dances per session											
R 708.00			Hall, stage and toilets	14.0%	R 750.00	5.93%	R 810.00	8.00%	R 874.00	7.90%	R 657.89
Tariff 3: Guarantee deposit											
R 298.00			Per function --- excluding kitchen	14.0%	R 315.00	5.70%	R 340.00	7.94%	R 367.00	7.94%	R 276.32
R 1,202.00			Per function --- including kitchen	14.0%	R 1,274.00	5.99%	R 1,375.00	7.93%	R 1,485.00	8.00%	R 1,117.54
Tariff 4: equipment per occasion											
R 29.00			Hiring of table cloths (each, per day)	14.0%	R 30.00	3.45%	R 32.00	6.67%	R 34.00	6.25%	R 26.32
R 15.00			Hiring of tables (each, per day)	14.0%	R 15.00	0.00%	R 16.00	6.67%	R 17.00	6.25%	R 13.16
R 14.00			Hiring of cutlery (per dozen, per day)	14.0%	R 14.00	0.00%	R 15.00	7.14%	R 16.00	6.67%	R 12.28
Tariff 5: Reduced rates											
50% discount to organisations that qualify											
Tariff 6: Levy in respect of exceeding the vacating time											
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation											
Tariff 7: Pianos											
Tariff 8: Rehearsals (per rehearsal)											
R 77.00			In respect of hall and stage only								
R 109.00			Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 81.00	5.19%	R 87.00	7.41%	R 93.00	6.90%	R 71.05
			Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
Tariff 9: Changes to Bookings -- per booking											
R 87.00			If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be								
			Levy	R 0.14	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
6.2.11.1.5 Dreyer Hall											
Tariff 1: Basic charges per session											
Hall, stage and main toilets											
R 187.00			Morning	R 0.14	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 187.00			Afternoon	R 0.14	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 255.00			Evening	R 0.14	R 270.00	5.88%	R 291.00	7.78%	R 314.00	7.90%	R 236.84
Kitchen											
R 65.00			Morning	R 0.14	R 68.00	4.62%	R 73.00	7.35%	R 78.00	6.85%	R 59.65
R 65.00			Afternoon	R 0.14	R 68.00	4.62%	R 73.00	7.35%	R 78.00	6.85%	R 59.65
R 77.00			Evening	R 0.14	R 81.00	5.19%	R 87.00	7.41%	R 93.00	6.90%	R 71.05
Change rooms (excluding main toilets)											
R 55.00			Morning	R 0.14	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 55.00			Afternoon	R 0.14	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 119.00			Evening	R 0.14	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
Tariff 2: Public dances per session											
R 708.00			Hall, stage and toilets	R 0.14	R 750.00	5.93%	R 810.00	8.00%	R 874.00	7.90%	R 657.89
R 270.00				Exempt	R 286.00	5.93%	R 308.00	7.69%	R 332.00	7.79%	R 286.00
Tariff 3: Guarantee deposit per function											
Tariff 4: Equipment											
Tariff 5: Reduced rates											
50% discount to organisations that qualify											
Tariff 6: Levy in respect of exceeding the vacating time											
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation											
Tariff 7: Pianos											
Tariff 8: Rehearsals (per rehearsal)											
R 55.00			In respect of hall and stage only								
R 87.00			Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
			Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
Tariff 9: Changes to Bookings -- per booking											
R 87.00			If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be								
			Levy	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli											
Tariff 1: Basic charges per session											
Hall, stage and main toilets											
R 187.00			Morning	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 187.00			Afternoon	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 255.00			Evening	14.0%	R 270.00	5.88%	R 291.00	7.78%	R 314.00	7.90%	R 236.84
Tariff 2: Public dances per session											
R 708.00			Hall, stage and toilets	14.0%	R 750.00	5.93%	R 810.00	8.00%	R 874.00	7.90%	R 657.89
R 270.00				Exempt	R 286.00	5.93%	R 308.00	7.69%	R 332.00	7.79%	
Tariff 3: Guarantee deposit per function											
Tariff 4: Reduced rates											
50% discount to organisations that qualify											
Tariff 5: Levy in respect of exceeding the vacating time											
In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official											
Tariff 6: Rehearsals (per rehearsal)											
R 55.00			In respect of hall and stage only								
R 87.00			Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
			Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
Tariff 7: Changes to bookings --- per booking											
R 98.00			If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be								
			Levy	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35

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Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat	Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
6.2.11.1.7 N'duli New Hall										
Tariff 1: Basic charges per session										
Hall, stage and main toilets										
R 220.00		Morning	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 220.00		Afternoon	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 310.00		Evening	14.0%	R 328.00	5.81%	R 354.00	7.93%	R 382.00	7.91%	R 287.72
Kitchen										
R 98.00		Morning	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 98.00		Afternoon	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 143.00		Evening	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
Change rooms (excluding main toilets)										
R 43.00		Morning	14.0%	R 45.00	4.65%	R 48.00	6.67%	R 51.00	6.25%	R 39.47
R 43.00		Afternoon	14.0%	R 45.00	4.65%	R 48.00	6.67%	R 51.00	6.25%	R 39.47
R 65.00		Evening	14.0%	R 68.00	4.62%	R 73.00	7.35%	R 78.00	6.85%	R 59.65
Tariff 2: Public dances per session										
R 752.00		Hall, stage and toilets	14.0%	R 797.00	5.98%	R 860.00	7.90%	R 928.00	7.91%	R 699.12
R 389.00		Tariff 3: Guarantee deposit per function	Exempt	R 412.00	5.91%	R 444.00	7.77%	R 479.00	7.88%	
Tariff 4: Equipment										
Tariff 5: Reduced rates										
50% discount to organisations that qualify										
Tariff 6: Levy in respect of exceeding the vacating time										
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation										
Tariff 7: Rehearsals (per rehearsal)										
In respect of hall and stage only										
R 87.00		Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 109.00		Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
Tariff 8: Changes to bookings --- per booking										
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be										
R 87.00		Levy	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
6.2.11.1.8 Prince Alfred's Hamlet Town Hall										
R 43.00		Tariff 1: Information sessions	14.0%	R 45.00	4.65%	R 48.00	6.67%	R 51.00	6.25%	R 39.47
Tariff 2: Welfare Functions										
Tariff 3: Meetings										
R 55.00		Hire	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 173.00		Deposit	Exempt	R 183.00	5.78%	R 197.00	7.65%	R 212.00	7.61%	
Tariff 4: Weddings, dinners, receptions and dances										
R 752.00		Hire	14.0%	R 797.00	5.98%	R 860.00	7.90%	R 928.00	7.91%	R 699.12
R 853.00		Deposit	Exempt	R 904.00	5.98%	R 976.00	7.96%	R 1,054.00	7.99%	
Tariff 5: Church services and fundraisings										
R 387.00		Hire	14.0%	R 410.00	5.94%	R 442.00	7.80%	R 477.00	7.92%	R 359.65
R 544.00		Deposit	Exempt	R 576.00	5.88%	R 622.00	7.99%	R 671.00	7.88%	
Tariff 6: Sport practices										
R 177.00		Hire	14.0%	R 187.00	5.65%	R 201.00	7.49%	R 217.00	7.96%	R 164.04
R 311.00		Deposit	Exempt	R 329.00	5.79%	R 355.00	7.90%	R 383.00	7.89%	
6.2.11.1.9 Prince Alfred's Hamlet Community Hall										
R 43.00		Tariff 1: Information sessions	14.0%	R 45.00	4.65%	R 48.00	6.67%	R 51.00	6.25%	R 39.47
Tariff 2: Welfare Functions										
Tariff 3: Meetings										
R 55.00		Hire	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 135.00		Deposit	Exempt	R 143.00	5.93%	R 154.00	7.69%	R 166.00	7.79%	
Tariff 4: Weddings, dinners, receptions and dances										
R 719.00		Hire	14.0%	R 762.00	5.98%	R 822.00	7.87%	R 887.00	7.91%	R 668.42
R 775.00		Deposit	Exempt	R 821.00	5.94%	R 886.00	7.92%	R 956.00	7.90%	
Tariff 5: Church services and fundraisings										
R 387.00		Hire	14.0%	R 410.00	5.94%	R 442.00	7.80%	R 477.00	7.92%	R 359.65
R 544.00		Deposit	Exempt	R 576.00	5.88%	R 622.00	7.99%	R 671.00	7.88%	
Tariff 6: Sport practices										
R 87.00		Hire	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 427.00		Deposit	Exempt	R 452.00	5.85%	R 488.00	7.96%	R 527.00	7.99%	
6.2.11.1.10 Tulbagh Community Hall										
Indoor Sport										
R 1,439.00		Professional	14.0%	R 1,525.00	5.98%	R 1,647.00	8.00%	R 1,778.00	7.95%	R 1,337.72
R 829.00		Amateur	14.0%	R 878.00	5.91%	R 948.00	7.97%	R 1,023.00	7.91%	R 770.18
R 109.00		Practices -- per hour	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
R 581.00		Deposit	Exempt	R 615.00	5.85%	R 664.00	7.97%	R 717.00	7.98%	
Concerts, Theatre productions and Film Shows										
R 585.00		Local Associations	14.0%	R 620.00	5.98%	R 669.00	7.90%	R 722.00	7.92%	R 543.86
R 1,439.00		Professional / Private	14.0%	R 1,525.00	5.98%	R 1,647.00	8.00%	R 1,778.00	7.95%	R 1,337.72
R 581.00		Deposit	Exempt	R 615.00	5.85%	R 664.00	7.97%	R 717.00	7.98%	
Conferences, Meetings, Gatherings, Church Services and Bazaars										
R 119.00		Local Associations	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
R 485.00		Deposit	Exempt	R 514.00	5.98%	R 555.00	7.98%	R 599.00	7.93%	
Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's										
R 930.00		Local Associations	14.0%	R 985.00	5.91%	R 1,063.00	7.92%	R 1,148.00	8.00%	R 864.04
R 1,403.00		Private	14.0%	R 1,487.00	5.99%	R 1,605.00	7.94%	R 1,733.00	7.98%	R 1,304.39
R 581.00		Deposit	Exempt	R 615.00	5.85%	R 664.00	7.97%	R 717.00	7.98%	
Shows, Exhibitions and Auctions										
R 995.00		Non-local Associations	14.0%	R 1,054.00	5.93%	R 1,138.00	7.97%	R 1,229.00	8.00%	R 924.56
Performances, Mannequin Parades, Cooking demo's and Debutant										
R 640.00		Local Associations	Exempt	R 678.00	5.94%	R 732.00	7.96%	R 790.00	7.92%	
R 839.00		Non-local Associations	14.0%	R 889.00	5.96%	R 960.00	7.99%	R 1,036.00	7.92%	R 779.82
R 585.00		Local Associations	14.0%	R 620.00	5.98%	R 669.00	7.90%	R 722.00	7.92%	R 543.86
R 1,066.00		Deposit	Exempt	R 1,129.00	5.91%	R 1,219.00	7.97%	R 1,316.00	7.96%	
R 87.00		Preparation of hall per hour	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		6.2.11.2	Local Organisations								
		6.2.11.2.1	Tulbagh Town Hall								
			Deposit								
R 1,066.00			Main hall	Exempt	R 1,129.00	5.91%	R 1,219.00	7.97%	R 1,316.00	7.96%	
R 341.00			Banqueting hall	Exempt	R 361.00	5.87%	R 389.00	7.76%	R 420.00	7.97%	
R 341.00			Auditorium	Exempt	R 361.00	5.87%	R 389.00	7.76%	R 420.00	7.97%	
R 185.00			Kitchen	Exempt	R 196.00	5.95%	R 211.00	7.65%	R 227.00	7.58%	
R 320.00			Tables	Exempt	R 339.00	5.94%	R 366.00	7.96%	R 395.00	7.92%	
			Hire:								
			Indoor Sport								
R 1,548.00			Professional	14.0%	R 1,640.00	5.94%	R 1,771.00	7.99%	R 1,912.00	7.96%	R 1,438.60
R 829.00			Amateur	14.0%	R 878.00	5.91%	R 948.00	7.97%	R 1,023.00	7.91%	R 770.18
R 220.00			Kitchen	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
			Concerts, Theatre productions and Film Shows								
R 507.00			Local Associations	14.0%	R 537.00	5.92%	R 579.00	7.82%	R 625.00	7.94%	R 471.05
R 1,439.00			Professional / Private	14.0%	R 1,525.00	5.98%	R 1,647.00	8.00%	R 1,778.00	7.95%	R 1,337.72
R 220.00			Kitchen	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
			Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 507.00			Main hall	14.0%	R 537.00	5.92%	R 579.00	7.82%	R 625.00	7.94%	R 471.05
R 220.00			Banqueting hall	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 354.00			Auditorium	14.0%	R 375.00	5.93%	R 405.00	8.00%	R 437.00	7.90%	R 328.95
R 220.00			Kitchen	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
			Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 1,326.00			Main hall	14.0%	R 1,405.00	5.96%	R 1,517.00	7.97%	R 1,638.00	7.98%	R 1,232.46
R 595.00			Banqueting hall	14.0%	R 630.00	5.88%	R 680.00	7.94%	R 734.00	7.94%	R 552.63
R 286.00			Kitchen	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
			Shows, Exhibitions and Auctions								
R 1,216.00			Main hall	14.0%	R 1,288.00	5.92%	R 1,391.00	8.00%	R 1,502.00	7.98%	R 1,129.82
R 585.00			Banqueting hall	14.0%	R 620.00	5.98%	R 669.00	7.90%	R 722.00	7.92%	R 543.86
R 286.00			Kitchen	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
			Performances, Mannequin Parades, Cooking demo's and Debutant								
R 1,216.00			Main hall	14.0%	R 1,288.00	5.92%	R 1,391.00	8.00%	R 1,502.00	7.98%	R 1,129.82
R 1,216.00			Banqueting hall	14.0%	R 1,288.00	5.92%	R 1,391.00	8.00%	R 1,502.00	7.98%	R 1,129.82
R 109.00			Preparation of hall per hour	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
R 19.00			Tables: per table to maximum of R110.00	14.0%	R 21.00	10.53%	R 22.00	4.76%	R 23.00	4.55%	R 18.42
		6.2.11.2.2	Drostdy hall								
R 374.00			Hire	14.0%	R 396.00	5.88%	R 427.00	7.83%	R 461.00	7.96%	R 347.37
R 320.00			Deposit	Exempt	R 339.00	5.94%	R 366.00	7.96%	R 395.00	7.92%	
		6.2.11.2.3	Montana Community Hall								
			Concerts and stage performances								
R 543.00			Hire	14.0%	R 575.00	5.89%	R 621.00	8.00%	R 670.00	7.89%	R 504.39
R 474.00			Deposit	Exempt	R 502.00	5.91%	R 542.00	7.97%	R 585.00	7.93%	
			Disco's and Dances								
R 874.00			Hire	14.0%	R 926.00	5.95%	R 1,000.00	7.99%	R 1,080.00	8.00%	R 812.28
R 581.00			Deposit	Exempt	R 615.00	5.85%	R 664.00	7.97%	R 717.00	7.98%	
			Film shows, Wedding receptions and birthdays								
R 421.00			Hire	14.0%	R 446.00	5.94%	R 481.00	7.85%	R 519.00	7.90%	R 391.23
R 474.00			Deposit	Exempt	R 502.00	5.91%	R 542.00	7.97%	R 585.00	7.93%	
			Meetings								
R 200.00			Hire	14.0%	R 212.00	6.00%	R 228.00	7.55%	R 246.00	7.89%	R 185.96
R 291.00			Deposit	Exempt	R 308.00	5.84%	R 332.00	7.79%	R 358.00	7.83%	
			Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)								
			Performances								
R 354.00			Hire	14.0%	R 375.00	5.93%	R 405.00	8.00%	R 437.00	7.90%	R 328.95
R 389.00			Deposit	Exempt	R 412.00	5.91%	R 444.00	7.77%	R 479.00	7.88%	
			Exhibitions								
R 354.00			Hire	14.0%	R 375.00	5.93%	R 405.00	8.00%	R 437.00	7.90%	R 328.95
R 311.00			Deposit	Exempt	R 329.00	5.79%	R 355.00	7.90%	R 383.00	7.89%	
			Bazaars								
R 220.00			Hire: Churches and Schools	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 387.00			Hire: Other	14.0%	R 410.00	5.94%	R 442.00	7.80%	R 477.00	7.92%	R 359.65
R 446.00			Deposit	Exempt	R 472.00	5.83%	R 509.00	7.84%	R 549.00	7.86%	
R 77.00			Kitchen	14.0%	R 81.00	5.19%	R 87.00	7.41%	R 93.00	6.90%	R 71.05
			Montana Library Hall : Per occasion (No Church Services)								
R 98.00				14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 119.00			Stamper Street Hall : (per occasion)	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53

NB: Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the
NB: The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		6.2.12	Cemeteries								
			Tariffs								
		6.2.12.1	Non-local residents								
			All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 2,944.00			6 ft excavation: plot included	14.0%	R 3,120.00	5.98%	R 3,369.00	7.98%	R 3,638.00	7.98%	R 2,736.84
R 3,495.00			8 ft excavation: plot included	14.0%	R 3,704.00	5.98%	R 4,000.00	7.99%	R 4,320.00	8.00%	R 3,249.12
R 882.00			Re-burials: opening and closing of graves	14.0%	R 934.00	5.90%	R 1,008.00	7.92%	R 1,088.00	7.94%	R 819.30
R 298.00			Memorial plaque	14.0%	R 315.00	5.70%	R 340.00	7.94%	R 367.00	7.94%	R 276.32
		6.2.12.2	Local residents								
			All persons that were resident inside the Witzenberg Municipal jurisdiction								
		6.2.12.2.1	Indigent cases								
			Town residents								
			Definition:								
			At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.								
			Rural residents								
			Definition:								
			At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension								
			Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.								
		6.2.12.2.2	All other cases								
R 330.00			Plot	14.0%	R 349.00	5.76%	R 376.00	7.74%	R 406.00	7.98%	R 306.14
R 1,051.00			6 ft excavation	14.0%	R 1,114.00	5.99%	R 1,203.00	7.99%	R 1,299.00	7.98%	R 977.19
R 1,127.00			8 ft excavation	14.0%	R 1,194.00	5.94%	R 1,289.00	7.96%	R 1,392.00	7.99%	R 1,047.37
R 507.00			Re-burials: opening and closing of graves	14.0%	R 537.00	5.92%	R 579.00	7.82%	R 625.00	7.94%	R 471.05
R 286.00			Memorial plaque	14.0%	R 303.00	5.94%	R 327.00	7.92%	R 353.00	7.95%	R 265.79
		6.2.13	Dept. Parks -- private works -- equipment -- tariff per hour								
R 55.00			Lawnmower: 450 mm (small) per hour	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 98.00			Lawnmower: 750 mm (large) per hour	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 77.00			Forest cutters (per hour)	14.0%	R 81.00	5.19%	R 87.00	7.41%	R 93.00	6.90%	R 71.05
R 77.00			Chain saws (per hour)	14.0%	R 81.00	5.19%	R 87.00	7.41%	R 93.00	6.90%	R 71.05
R 155.00			Bush cutters (per hour)	14.0%	R 164.00	5.81%	R 177.00	7.93%	R 191.00	7.91%	R 143.86
R 155.00			Trailers (per hour)	14.0%	R 164.00	5.81%	R 177.00	7.93%	R 191.00	7.91%	R 143.86
R 177.00			Spray pumps: Mechanical and triangular (per hour)	14.0%	R 187.00	5.65%	R 201.00	7.49%	R 217.00	7.96%	R 164.04
		6.3.	FINANCIAL SERVICES								
		6.3.1	Administrative fees								
		6.3.1.1	Furnishing of evaluation- and / or clearance								
R 109.00			certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate:	14.0%	R 115.00	5.50%	R 124.00	7.83%	R 133.00	7.26%	R 100.88
		6.3.1.2	Valuations & deed search								
		6.3.1.2.1	Re-evaluation of properties (per application)								
R 195.00			- Residential properties	14.0%	R 206.00	5.64%	R 222.00	7.77%	R 239.00	7.66%	R 180.70
R 940.00			- Business properties	14.0%	R 996.00	5.96%	R 1,075.00	7.93%	R 1,161.00	8.00%	R 873.68
R 1,168.00			- Agricultural properties	14.0%	R 1,238.00	5.99%	R 1,337.00	8.00%	R 1,443.00	7.93%	R 1,085.96
R 1,051.00			- State owned properties	14.0%	R 1,114.00	5.99%	R 1,203.00	7.99%	R 1,299.00	7.98%	R 977.19
R 97.00			- Urban vacant land	14.0%	R 102.00	5.15%	R 110.00	7.84%	R 118.00	7.27%	R 89.47
R 195.00			- Other not specified above	14.0%	R 206.00	5.64%	R 222.00	7.77%	R 239.00	7.66%	R 180.70
R 44.00		6.3.1.2.2	Deeds office search per erf	14.0%	R 46.00	4.55%	R 49.00	6.52%	R 52.00	6.12%	R 40.35
R 800.00		6.3.1.2.3	Request for valuation detail per erf	14.0%	R 800.00	0.00%	R 864.00	8.00%	R 933.00	7.99%	R 701.75
		6.3.1.3	Tracing of any information older than six months.								
			(per hour or part thereof)	14.0%	R 0.00	#DIV/0!	R 0.00	#DIV/0!	R 0.00	#DIV/0!	R 0.00
R 43.00		6.3.1.4	Issuing of accounts' duplicates (per account)	14.0%	R 45.00	4.65%	R 48.00	6.67%	R 51.00	6.25%	R 39.47
R 421.00		6.3.1.5	Furnishing of name- and address list (per list) (per town)	14.0%	R 446.00	5.94%	R 481.00	7.85%	R 519.00	7.90%	R 391.23
R 87.00		6.3.1.6	Surcharge on Refer to Drawer cheques (per cheque)	14.0%	R 92.00	5.75%	R 99.00	7.61%	R 106.00	7.07%	R 80.70
R 31.00		6.3.1.7	Excess	14.0%	R 32.00	3.23%	R 34.00	6.25%	R 36.00	5.88%	R 28.07
		6.3.1.8	Recovery costs								
		6.3.1.8.1	Tariffs for processes and the serving of documentation by the Municipality								
R 33.00		6.3.1.8.1.1	Serving of a registered reminder (per reminder)	14.0%	R 34.00	3.03%	R 36.00	5.88%	R 38.00	5.56%	R 29.82
R 48.00		6.3.1.8.1.2	Stamp costs (per summons)	14.0%	R 50.00	4.17%	R 54.00	8.00%	R 58.00	7.41%	R 43.86
		6.3.1.8.1.3	Serving of summonses and/or writs (per serving)								
R 133.00			Inside the Witzenberg jurisdiction	14.0%	R 140.00	5.26%	R 151.00	7.86%	R 163.00	7.95%	R 122.81
R 320.00			Outside the Witzenberg jurisdiction	14.0%	R 339.00	5.94%	R 366.00	7.96%	R 395.00	7.92%	R 297.37
		6.3.1.8.2	Levyinq of any legal costs								
		6.3.2	Water								
			Re-connection of suspended supply on request by consumer per connection								
R 98.00		6.3.2.1	(a) Urban areas	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 119.00			(b) Rural areas	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
		6.3.2.2	Re-connection after non-payment per suspension list - per connection								
R 39.00			(a) Urban areas	14.0%	R 41.00	5.13%	R 44.00	7.32%	R 47.00	6.82%	R 35.96
R 58.00			(b) Rural areas	14.0%	R 61.00	5.17%	R 65.00	6.56%	R 70.00	7.69%	R 53.51
		6.3.2.3	Special meter reading per reading per meter								
R 143.00			(a) Urban areas	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 220.00			(b) Rural areas	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat		Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
		6.3.2.5	Tampering with meter connection (a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received. (b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice: (i) A criminal charge to be laid by the SAPS, or (ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid. (c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.	14.0%	R 996.00	5.96%	R 1,075.00	7.93%	R 1,161.00	8.00%	R 873.68
R 940.00											
				14.0%	R 1,994.00	5.95%	R 2,153.00	7.97%	R 2,325.00	7.99%	R 1,749.12
R 1,882.00											
		6.3.3	Electricity								
		6.3.3.1	Re-connections of cut supplies on request of consumers in terms of Article 28, per re-connection:								
R 98.00			(a) Urban areas	14.0%	R 103.00	5.10%	R 111.00	7.77%	R 119.00	7.21%	R 90.35
R 119.00			(b) Rural areas	14.0%	R 126.00	5.88%	R 136.00	7.94%	R 146.00	7.35%	R 110.53
		6.3.3.2	Re-connections of cut supplies on request of consumers in terms of Article 19, per re-connection:								
R 39.00			(a) Urban areas	14.0%	R 41.00	5.13%	R 44.00	7.32%	R 47.00	6.82%	R 35.96
R 58.00			(b) Rural areas	14.0%	R 61.00	5.17%	R 65.00	6.56%	R 70.00	7.69%	R 53.51
R 168.00			(c) All areas after hours	14.0%	R 178.00	5.95%	R 192.00	7.87%	R 207.00	7.81%	R 156.14
		6.3.3.3	Special meter reading as per Article 52(3) per reading per meter								
R 143.00			(a) Urban areas	14.0%	R 151.00	5.59%	R 163.00	7.95%	R 176.00	7.98%	R 132.46
R 220.00			(b) Rural areas	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
		6.3.3.4	Duplicate Identification Card: Pre-paid electricity, per card.	14.0%	R 12.00	0.00%	R 12.00	0.00%	R 12.00	0.00%	R 10.53
		6.3.4	Deposits								
R 1,649.00			Businesses	Exempt	R 1,747.00	5.94%	R 1,886.00	7.96%	R 2,036.00	7.95%	
			Industries (Estimated on consumption)	Exempt							
			Residential clients	Exempt							
R 242.00			With pre-paid electricity and water meter	Exempt	R 256.00	5.79%	R 276.00	7.81%	R 298.00	7.97%	
R 389.00			With only a pre-paid electricity meter	Exempt	R 412.00	5.91%	R 444.00	7.77%	R 479.00	7.88%	
R 922.00			All other residential clients	Exempt	R 977.00	5.97%	R 1,055.00	7.98%	R 1,139.00	7.96%	
		6.4.	TECHNICAL SERVICES								
		6.4.1.	CIVIL SERVICES								
		6.4.1.1	Building Plan								
		6.4.1.1.1	Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m ²	14.0%	R 16.00	6.67%	R 18.00	12.50%	R 20.00	11.11%	R 14.04
R 15.00			(Subject to the stipulation at 4.1.1.2 hereunder) Industrial/commercial tariff per building plan per m ² (Subject to the stipulation at 4.1.1.2 hereunder)								
R 208.00			With a minimum building plan tariff	14.0%	R 220.00	5.77%	R 237.00	7.73%	R 255.00	7.59%	R 192.98
R 1,418.00			Building deposit	Exempt	R 1,503.00	5.99%	R 1,623.00	7.98%	R 1,752.00	7.95%	
			In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding will apply: Disclosure of building plan information:	14.0%	R 120.00	5.26%	R 129.00	7.50%	R 139.00	7.75%	R 105.26
R 114.00			Minimum building fee								
R 44.00			Tariff per monthly report	14.0%	R 46.00	4.55%	R 49.00	6.52%	R 52.00	6.12%	R 40.35
			New buildings and additions for bona fide farming purposes New buildings and additions to wine cellars, cooperative, industries, cold storages, schools, etc. Minimum building fee Small building works as defined in the National Building Regulations Temporary structures								
		6.4.1.1.2	Extensions to expiry dates of approved building plans								
R 347.00			Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	14.0%	R 367.00	5.76%	R 396.00	7.90%	R 427.00	7.83%	R 321.93
		6.4.1.1.3	Advertising signs application								
R 1,661.00			Permitted third party advertising sign (<2,0m ²) per board	14.0%	R 1,760.00	5.96%	R 1,900.00	7.95%	R 2,052.00	8.00%	R 1,543.86
R 2,768.00			Permitted third party advertising sign (>2,0m ²) per board	14.0%	R 2,934.00	6.00%	R 3,168.00	7.98%	R 3,421.00	7.99%	R 2,573.68
R 220.00			Advertising sign, direction indicator or name sign on building (<1,0m ²) per sign	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 773.00			Advertising sign, direction indicator or name sign on building (<5,0m ²) per sign	14.0%	R 819.00	5.95%	R 884.00	7.94%	R 954.00	7.92%	R 718.42
R 1,661.00			Advertising sign, direction indicator or name sign on building (>5,0m ²) per sign	14.0%	R 1,760.00	5.96%	R 1,900.00	7.95%	R 2,052.00	8.00%	R 1,543.86
R 330.00			Free-standing or on Refuse bin (<1,0m ²) per board	14.0%	R 349.00	5.76%	R 376.00	7.74%	R 406.00	7.98%	R 306.14
R 1,161.00			Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m ²) per board	14.0%	R 1,230.00	5.94%	R 1,328.00	7.97%	R 1,434.00	7.98%	R 1,078.95
R 2,214.00			Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m ²) per board	14.0%	R 2,346.00	5.96%	R 2,533.00	7.97%	R 2,735.00	7.97%	R 2,057.89

RATES AND TARIFFS 2016/2017 - 2018/2019

Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat	Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
R 505.00		6.4.1.1.4 Internal Changes (All Buildings)	14.0%	R 535.00	5.94%	R 577.00	7.85%	R 623.00	7.97%	R 469.30
R 1,426.00		6.4.1.1.5 Major Hazard Installations	14.0%	R 1,511.00	5.96%	R 1,631.00	7.94%	R 1,761.00	7.97%	R 1,325.44
R 1,145.00		6.4.1.1.6 LPG Installations	14.0%	R 1,213.00	5.94%	R 1,310.00	8.00%	R 1,414.00	7.94%	R 1,064.04
R 1,976.00		6.4.1.1.7 Cellphone Mast	14.0%	R 2,094.00	5.97%	R 2,261.00	7.98%	R 2,441.00	7.96%	R 1,836.84
		6.4.1.1.8 Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan)	14.0%			R 771.00	7.98%	R 832.00	7.91%	R 626.32
R 674.00		6.4.1.1.9 Demolition certificate	14.0%	R 714.00	5.93%	R 963.00	7.96%	R 1,040.00	8.00%	R 782.46
R 842.00		6.4.1.1.10 Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	14.0%	R 892.00	5.94%	R 1,928.00	7.95%	R 2,082.00	7.99%	R 1,566.67
R 1,685.00		6.4.1.1.10 Minimum building fee	14.0%	R 1,786.00	5.99%	R 373.00	7.80%	R 402.00	7.77%	R 303.51
R 327.00		6.4.1.2 Sewerage		R 346.00	5.81%					
R 4,782.00		Sewerage connection, per connection	14.0%	R 5,068.00	5.98%	R 5,473.00	7.99%	R 5,910.00	7.98%	R 4,445.61
R 4,793.00		150 mm - connection to the maximum of 10 m in length	14.0%	R 5,080.00	5.99%	R 5,486.00	7.99%	R 5,924.00	7.98%	R 4,456.14
R 249.00		> 10 m lengths (per meter)	14.0%	R 263.00	5.62%	R 284.00	7.98%	R 306.00	7.75%	R 230.70
		Sewerage blockages: per blockage	14.0%							
R 451.00		Week days	14.0%	R 478.00	5.99%	R 516.00	7.95%	R 557.00	7.95%	R 419.30
R 797.00		Weekends and Public Holidays - per call-out	14.0%	R 844.00	5.90%	R 911.00	7.94%	R 983.00	7.90%	R 740.35
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - Actual Cost								
		6.4.1.3 Water								
		6.4.1.3.1 Water connection (per connection)								
		Size: To 20 mm	14.0%	R 2,499.00	5.98%	R 2,698.00	7.96%	R 2,913.00	7.97%	R 2,192.11
R 2,358.00		32 mm	14.0%	R 3,191.00	5.98%	R 3,446.00	7.99%	R 3,721.00	7.98%	R 2,799.12
R 3,011.00		40 mm	14.0%	R 3,637.00	5.97%	R 3,927.00	7.97%	R 4,241.00	8.00%	R 3,190.35
R 3,432.00		50 mm	14.0%	R 7,449.00	5.99%	R 8,044.00	7.99%	R 8,687.00	7.99%	R 6,534.21
R 7,028.00		80 mm	14.0%	R 8,353.00	5.99%	R 9,021.00	8.00%	R 9,742.00	7.99%	R 7,327.19
R 7,881.00		100 mm	14.0%	R 9,621.00	5.99%	R 10,390.00	7.99%	R 11,221.00	8.00%	R 8,439.47
R 9,077.00		150 mm	14.0%	R 18,542.00	6.00%	R 20,025.00	8.00%	R 21,627.00	8.00%	R 16,264.91
R 17,493.00		6.4.1.3.2 Testing of water meters (per test per water meter)	14.0%							
		Size: To 20 mm	14.0%	R 263.00	5.62%	R 284.00	7.98%	R 306.00	7.75%	R 230.70
R 249.00		32	14.0%	R 263.00	5.62%	R 284.00	7.98%	R 306.00	7.75%	R 230.70
R 249.00		40	14.0%	R 2,236.00	5.97%	R 2,414.00	7.96%	R 2,607.00	8.00%	R 1,961.40
R 2,110.00		50	14.0%	R 4,163.00	5.98%	R 4,496.00	8.00%	R 4,855.00	7.98%	R 3,651.75
R 3,928.00		80	14.0%	R 6,915.00	5.99%	R 7,468.00	8.00%	R 8,065.00	7.99%	R 6,065.79
R 6,524.00		Refundable where meter is found to be faulty.								
		6.4.1.4 Civil								
		Motor driveways								
R 1,592.00		Single driveways (3.5m max) each	14.0%	R 1,687.00	5.97%	R 1,821.00	7.94%	R 1,966.00	7.96%	R 1,479.82
R 2,877.00		Double driveways (7.0m max) each	14.0%	R 3,049.00	5.98%	R 3,292.00	7.97%	R 3,555.00	7.99%	R 2,674.56
R 531.00		Placement of bridging/kerbing (each)	14.0%	R 562.00	5.84%	R 606.00	7.83%	R 654.00	7.92%	R 492.98
		Private tarring								
		Double sealing, including preparation, per square meter	14.0%	R 470.00	5.86%	R 507.00	7.87%	R 547.00	7.89%	R 412.28
R 444.00		Pre-mix, including preparation, per square meter	14.0%	R 575.00	5.89%	R 621.00	8.00%	R 670.00	7.89%	R 504.39
R 543.00		Float seal on covered areas, per square meter	14.0%	R 76.00	5.56%	R 82.00	7.89%	R 88.00	7.32%	R 66.67
R 72.00		Any other private work (per quotation): Actual cost + 20 %	14.0%							
		Private work forms to be completed in all cases								
		6.4.1.5 Plans: copies								
		Copies of plans per square meter size of plan	14.0%	R 81.00	5.19%	R 87.00	7.41%	R 93.00	6.90%	R 71.05
R 77.00		Copies: Sepia, per copy	14.0%	R 198.00	5.88%	R 213.00	7.58%	R 230.00	7.98%	R 173.68
R 187.00		Copies: Durester, per copy	14.0%	R 233.00	5.91%	R 251.00	7.73%	R 271.00	7.97%	R 204.39
R 220.00		A3 + A4, per copy	14.0%	R 8.00	0.00%	R 8.00	0.00%	R 8.00	0.00%	R 7.02
R 8.00		6.4.1.6 Town Planning costs								
		(In terms of Ordinance on Land Use Planning)								
R 1,196.00		6.4.1.6.1 Concessionary use, per application	14.0%	R 1,267.00	5.94%	R 1,368.00	7.97%	R 1,477.00	7.97%	R 1,111.40
R 1,196.00		6.4.1.6.2 Re-zoning, per property	14.0%	R 1,267.00	5.94%	R 1,368.00	7.97%	R 1,477.00	7.97%	R 1,111.40
		6.4.1.6.3 Departure Art 15(1)(a)(i)								
R 249.00		Erven <500m² per application	14.0%	R 263.00	5.62%	R 284.00	7.98%	R 306.00	7.75%	R 230.70
R 498.00		Erven 500m² - 750m² per application	14.0%	R 527.00	5.82%	R 569.00	7.97%	R 614.00	7.91%	R 462.28
R 1,196.00		Erven > 750m² per application	14.0%	R 1,267.00	5.94%	R 1,368.00	7.97%	R 1,477.00	7.97%	R 1,111.40
R 1,196.00		Section 15(1)(a)(ii)(temporary) per application	14.0%	R 1,267.00	5.94%	R 1,368.00	7.97%	R 1,477.00	7.97%	R 1,111.40
		6.4.1.6.4 Sub-divisions: per application								
R 1,196.00		Up to 20 erven	14.0%	R 1,267.00	5.94%	R 1,368.00	7.97%	R 1,477.00	7.97%	R 1,111.40
		More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	14.0%	R 58.00	5.45%	R 62.00	6.90%	R 66.00	6.45%	R 50.88
R 55.00		6.4.1.6.5 Contribution to external services - New Developments	14.0%							
		(bulk services per site)								
R 20,436.00		Tulbagh (Town area)	14.0%	R 21,662.00	6.00%	R 23,394.00	8.00%	R 25,265.00	8.00%	R 19,001.75
R 21,573.00		Tulbagh (Agricultural area, outside town area)	14.0%	R 22,867.00	6.00%	R 24,696.00	8.00%	R 26,671.00	8.00%	R 20,058.77
R 21,609.00		P A Hamlet	14.0%	R 22,905.00	6.00%	R 24,737.00	8.00%	R 26,715.00	8.00%	R 20,092.11
R 14,909.00		Other areas	14.0%	R 15,803.00	6.00%	R 17,067.00	8.00%	R 18,432.00	8.00%	R 13,862.28
		6.4.1.6.6 Contribution to external services - Applications for second unit on single plot (bulk services per site)								
		6.4.1.6.6.1 Tulbagh								
R 2,043.00		2nd unit smaller than 50 m²	14.0%	R 2,165.00	5.97%	R 2,338.00	7.99%	R 2,525.00	8.00%	R 1,899.12
R 10,218.00		2nd unit 50 m² - 120 m²	14.0%	R 10,831.00	6.00%	R 11,697.00	8.00%	R 12,632.00	7.99%	R 9,500.88
R 20,436.00		2nd unit larger than 120 m²	14.0%	R 21,662.00	6.00%	R 23,394.00	8.00%	R 25,265.00	8.00%	R 19,001.75

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Tariffs 2015/2016 Including Vat	Tariffs 2015/2016 Excluding Vat	Description	VAT Status	Tariffs 2016/2017 Including Vat	Variance	Indicative Tariffs 2017/2018 Including Vat	Variance	Indicative Tariffs 2018/2019 Including Vat	Variance	Tariffs 2016/2017 Excluding Vat
R 2,160.00 R 10,804.00 R 21,609.00		6.4.1.6.6.2 PA Hamlet 2nd unit smaller than 50 m² 2nd unit 50 m² - 120 m² 2nd unit larger than 120 m²	14.0% 14.0% 14.0%	R 2,289.00 R 11,452.00 R 22,905.00	5.97% 6.00% 6.00%	R 2,472.00 R 12,368.00 R 24,737.00	7.99% 8.00% 8.00%	R 2,669.00 R 13,357.00 R 26,715.00	7.97% 8.00% 8.00%	R 2,007.89 R 10,045.61 R 20,092.11
R 1,490.00 R 7,454.00 R 14,909.00		6.4.1.6.6.3 All other areas 2nd unit smaller than 50 m² 2nd unit 50 m² - 120 m² 2nd unit larger than 120 m²	14.0% 14.0% 14.0%	R 1,579.00 R 7,901.00 R 15,803.00	5.97% 6.00% 6.00%	R 1,705.00 R 8,533.00 R 17,067.00	7.98% 8.00% 8.00%	R 1,841.00 R 9,215.00 R 18,432.00	7.98% 7.99% 8.00%	R 1,385.09 R 6,930.70 R 13,862.28
		6.4.1.7 Industrial effluent Industries that dispose via the normal network Industries that dispose directly into the sewage treatment works Industries that exceed with disposal	14.0% 14.0%			As per contractual agreements				
R 111.00 R 222.00 R 15.00 R 22.00 R 7.00 R 486.00 R 354.00 R 674.00 R 56.00 R 842.00		6.4.1.8 Refuse removal Receipt and processing of private dumping at dumping site, per cubic meter Abattoir waste at dumping site, per cubic meter Refuse bags (Black), per package of 25 bags Refuse bags (Green), per package of 25 bags Provision of refuse bins for special events - per bin per annum Advertisements on street refuse bins. Per advertisement per bin p/a Refuse removal: special events (Festivals & Carnivals) Hire of 6m skip for Garden refuse per day Additional day (Skip) Special Garden Refuse removal per load. Approved manageable garden Refuse will be removed if it can be loaded onto truck after payment of an account is issued by Cleansing Department (Quotation)	14.0% 14.0% 14.0% 14.0% 14.0% 14.0% 14.0% 14.0% 14.0% 14.0%	R 117.00 R 235.00 R 15.00 R 23.00 R 7.00 R 515.00 R 375.00 R 714.00 R 59.00 R 892.00	5.41% 5.86% 0.00% 4.55% 0.00% 5.97% 5.93% 5.93% 5.36% 5.94%	R 126.00 R 253.00 R 16.00 R 24.00 R 7.00 R 556.00 R 405.00 R 771.00 R 63.00 R 963.00	7.69% 7.66% 6.67% 4.35% 0.00% 7.96% 8.00% 7.98% 6.78% 7.96%	R 136.00 R 273.00 R 17.00 R 25.00 R 7.00 R 600.00 R 437.00 R 832.00 R 68.00 R 1,040.00	7.94% 7.91% 6.25% 4.17% 0.00% 7.91% 7.90% 7.91% 7.94% 8.00%	R 102.63 R 206.14 R 13.16 R 20.18 R 6.14 R 451.75 R 328.95 R 626.32 R 51.75 R 782.46
		6.4.2. ELECTRICAL SERVICES								
R 1,273.00 R 2,547.00		6.4.2.1 Re-connection after tampering with meters In terms of Section 14 of the Supply Regulations, per meter Per re-connection First offence Second offence	14.0% 14.0%	R 1,349.00 R 2,699.00	5.97% 5.97%	R 1,456.00 R 2,914.00	7.93% 7.97%	R 1,572.00 R 3,147.00	7.97% 8.00%	R 1,183.33 R 2,367.54
R 263.00 R 298.00		6.4.2.2 Repair to supply In terms of Section 22 of the Supply Regulations Per repair to supply Urban areas Rural areas	14.0% 14.0%	R 278.00 R 315.00	5.70% 5.70%	R 300.00 R 340.00	7.91% 7.94%	R 324.00 R 367.00	8.00% 7.94%	R 243.86 R 276.32
R 126.00 R 159.00		In terms of Section 28 of the Supply Regulations Per re-connection (Section 28(1)) Urban areas Rural areas	14.0% 14.0%	R 133.00 R 168.00	5.56% 5.66%	R 143.00 R 181.00	7.52% 7.74%	R 154.00 R 195.00	7.69% 7.73%	R 116.67 R 147.37
R 466.00 R 609.00 R 451.00 R 595.00 R 696.00 R 200.00		6.4.2.3 Testing of meter In terms of Section 51 (3) Per testing of meter Urban areas (i) Single Phase electro-mechanical, per meter (ii) Three Phase electro-mechanical, per meter (iii) Single phase pre-paid meter, per meter (iv) Three phase pre-paid meter, per meter (v) KVA / kWh meter, per meter (vi) Meter verifying	14.0% 14.0% 14.0% 14.0% 14.0% 14.0%	R 493.00 R 645.00 R 478.00 R 630.00 R 737.00 R 212.00	5.79% 5.91% 5.99% 5.88% 5.89% 6.00%	R 532.00 R 696.00 R 516.00 R 680.00 R 795.00 R 228.00	7.91% 7.91% 7.95% 7.94% 7.87% 7.55%	R 574.00 R 751.00 R 557.00 R 734.00 R 858.00 R 246.00	7.89% 7.90% 7.95% 7.94% 7.92% 7.89%	R 432.46 R 565.79 R 419.30 R 552.63 R 646.49 R 185.96
R 507.00 R 650.00 R 498.00 R 640.00 R 739.00 R 239.00		Rural areas (i) Single phase electro-mechanical, per meter (ii) Three phase electro-mechanical, per meter (iii) Single Phase pre-paid meter, per meter (iv) Three phase pre-paid meter per meter (v) KVA / kWh meter per meter (vi) Meter verifying	14.0% 14.0% 14.0% 14.0% 14.0% 14.0%	R 537.00 R 689.00 R 527.00 R 678.00 R 783.00 R 253.00	5.92% 6.00% 5.82% 5.94% 5.95% 5.86%	R 579.00 R 744.00 R 569.00 R 732.00 R 845.00 R 273.00	7.82% 7.98% 7.97% 7.96% 7.92% 7.91%	R 625.00 R 803.00 R 614.00 R 790.00 R 912.00 R 294.00	7.94% 7.93% 7.91% 7.92% 7.93% 7.69%	R 471.05 R 604.39 R 462.28 R 594.74 R 686.84 R 221.93
R 10,337.00 R 10,337.00 R 7,191.00 R 7,191.00 R 8,089.00 R 1,629.00		6.4.2.4 Single phase connection Single phase connection with underground cable and electro-mechanical meter, per connection Single phase connection with underground cable and pre-paid meter, per connection Single phase connection with overhead cable and electro-mechanical meter, per connection Single phase connection with overhead cable and pre-paid meter, per connection Informal Single phase overhead connection with pre-paid meter and ready board Change from electro-mechanical meter to automat meter, per change	14.0% 14.0% 14.0% 14.0% 14.0% 14.0%	R 10,957.00 R 10,957.00 R 7,622.00 R 7,622.00 R 8,574.00 R 1,726.00	6.00% 6.00% 5.99% 5.99% 6.00% 5.95%	R 11,833.00 R 11,833.00 R 8,231.00 R 8,231.00 R 9,259.00 R 1,864.00	7.99% 7.99% 7.99% 7.99% 7.99% 8.00%	R 12,779.00 R 12,779.00 R 8,889.00 R 8,889.00 R 9,999.00 R 2,013.00	7.99% 7.99% 7.99% 7.99% 7.99% 7.99%	R 9,611.40 R 9,611.40 R 6,685.96 R 6,685.96 R 7,521.05 R 1,514.04
R 6,477.00		6.4.2.5 Temporary connection Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The Government-subsidised housing - (20 % admin. Charges not included)	14.0%	R 6,865.00	5.99%	R 7,414.00	8.00%	R 8,007.00	8.00%	R 6,021.93

WC022 Witzenberg - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	45,099	48,585	49,826	56,176	56,176	56,176	56,176	61,025	65,926	71,212
Service charges	207,868	224,379	241,849	271,802	271,802	271,802	271,802	295,516	316,694	339,559
Investment revenue	2,054	3,268	4,658	2,996	2,996	2,996	2,996	4,480	4,562	4,640
Transfers recognised - operational	72,698	89,624	84,488	82,602	77,869	77,869	77,869	134,809	119,516	113,386
Other own revenue	26,072	20,808	38,668	38,377	38,377	38,377	38,377	36,685	38,788	40,982
Total Revenue (excluding capital transfers and contributions)	353,791	386,664	419,489	451,953	447,220	447,220	447,220	532,516	545,486	569,778
Employee costs	96,930	105,570	115,412	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Remuneration of councillors	6,932	7,789	8,065	8,949	8,949	8,949	8,949	9,465	10,033	10,635
Depreciation & asset impairment	14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Finance charges	13,141	12,373	14,300	13,315	13,265	13,265	13,265	11,710	11,249	11,636
Materials and bulk purchases	118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Transfers and grants	767	812	922	831	819	819	819	881	930	976
Other expenditure	86,428	114,197	100,625	113,863	118,424	118,424	118,424	170,277	155,730	149,224
Total Expenditure	337,034	384,100	403,821	455,124	473,270	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit)	16,756	2,564	15,668	(3,172)	(26,050)	(26,050)	(26,050)	(22,184)	(27,437)	(26,932)
Transfers recognised - capital	73,786	48,136	58,472	25,218	57,170	57,170	57,170	51,580	27,249	27,000
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Capital expenditure & funds sources										
Capital expenditure	87,567	58,965	64,040	52,768	76,502	76,502	76,502	84,221	38,637	34,396
Transfers recognised - capital	-	-	-	27,033	55,171	55,171	55,171	59,675	26,440	27,914
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	8,290	2,991	2,991	2,991	4,800	1,000	-
Internally generated funds	-	-	-	17,445	18,340	18,340	18,340	19,746	11,198	6,482
Total sources of capital funds	-	-	-	52,768	76,502	76,502	76,502	84,221	38,637	34,396
Financial position										
Total current assets	92,096	92,320	129,477	100,775	99,919	99,919	138,454	128,678	132,902	149,978
Total non current assets	610,195	651,278	737,515	733,571	740,327	740,327	824,177	868,750	860,938	846,916
Total current liabilities	81,299	79,697	74,219	61,847	61,847	61,847	57,502	55,551	71,642	88,899
Total non current liabilities	106,264	105,295	159,671	111,232	108,932	108,932	159,507	159,348	148,405	138,850
Community wealth/Equity	514,729	558,607	633,103	661,268	669,467	669,467	745,622	782,529	773,793	769,145
Cash flows										
Net cash from (used) operating	93,344	69,104	98,351	60,355	68,792	68,792	68,792	69,050	46,035	48,253
Net cash from (used) investing	(87,957)	(59,491)	(61,188)	(52,768)	(58,060)	(58,060)	(58,060)	(69,728)	(39,178)	(29,582)
Net cash from (used) financing	(7,096)	(7,404)	(7,843)	(2,175)	(2,175)	(2,175)	(2,175)	(9,736)	(3,302)	(2,297)
Cash/cash equivalents at the year end	30,853	33,062	62,382	38,758	41,902	41,902	63,113	52,699	56,254	72,627
Cash backing/surplus reconciliation										
Cash and investments available	30,853	33,063	62,383	38,758	41,902	41,902	63,113	52,699	56,254	72,627
Application of cash and investments	3,291	(4,522)	(2,735)	(5,619)	(1,813)	(1,813)	(33,267)	(31,749)	(15,907)	8,094
Balance - surplus (shortfall)	27,563	37,585	65,118	44,377	43,715	43,715	96,380	84,448	72,161	64,533
Asset management										
Asset register summary (WDV)	604,742	649,316	698,551	728,282	735,037	735,037	863,024	863,024	855,212	841,190
Depreciation & asset impairment	14,654	17,953	26,327	24,054	37,754	37,754	39,480	39,480	46,045	47,998
Renewal of Existing Assets	#VALUE!	#VALUE!	#VALUE!	6,235	6,539	6,539	6,539	7,223	50	50
Repairs and Maintenance	13,524	13,941	18,470	20,275	21,539	21,539	22,197	22,197	25,115	26,476
Free services										
Cost of Free Basic Services provided	13,595	14,431	15,359	17,649	17,649	16,264	18,847	18,847	20,116	21,122
Revenue cost of free services provided	658	862	2,545	5,080	5,080	5,863	7,890	7,890	8,502	9,170
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		69,180	55,146	84,666	78,085	79,084	79,084	79,324	80,787	86,475
Executive and council		2,861	3,309	4,139	9,264	9,353	9,353	949	969	1,018
Budget and treasury office		58,248	59,523	64,350	68,307	68,867	68,867	76,831	79,244	84,855
Corporate services		8,071	(7,686)	16,177	513	863	863	1,544	574	602
<i>Community and public safety</i>		88,519	117,842	104,816	90,061	85,021	85,021	148,801	137,847	133,980
Community and social services		49,512	57,926	59,231	66,351	67,383	67,383	70,005	75,532	82,287
Sport and recreation		25,271	24,456	20,130	7,176	7,176	7,176	8,502	9,005	9,529
Public safety		1,625	8,260	9,872	8,348	9,826	9,826	13,609	14,578	16,395
Housing		12,110	27,199	15,583	8,186	636	636	56,685	38,732	25,769
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,248	8,116	18,733	9,564	17,589	17,589	5,993	13,406	24,567
Planning and development		2,357	1,089	2,339	1,207	1,207	1,207	1,504	1,590	1,678
Road transport		10,636	5,782	16,137	7,829	15,324	15,324	4,490	11,815	22,889
Environmental protection		255	1,246	257	528	1,058	1,058	-	-	-
<i>Trading services</i>		256,630	253,696	269,746	299,460	322,697	322,697	349,978	340,696	351,756
Electricity		147,134	158,940	172,336	202,830	202,830	202,830	221,046	239,361	259,060
Water		54,542	44,308	38,056	52,665	52,410	52,410	76,752	56,501	45,614
Waste water management		37,546	31,700	38,645	23,402	46,894	46,894	30,444	22,002	23,109
Waste management		17,408	18,749	20,710	20,563	20,563	20,563	21,736	22,831	23,973
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	427,577	434,800	477,961	477,170	504,390	504,390	584,096	572,735	596,778
Expenditure - Standard										
<i>Governance and administration</i>		71,531	77,672	84,000	100,397	101,670	101,670	102,717	107,831	114,624
Executive and council		16,525	18,373	18,075	29,922	28,808	28,808	28,959	30,874	32,855
Budget and treasury office		30,209	30,684	36,291	41,681	42,666	42,666	43,443	44,187	46,972
Corporate services		24,797	28,615	29,634	28,794	30,197	30,197	30,315	32,771	34,796
<i>Community and public safety</i>		51,811	73,521	70,983	70,850	68,155	68,155	132,666	119,416	112,013
Community and social services		13,538	12,509	16,216	17,707	18,559	18,559	21,300	21,256	22,851
Sport and recreation		16,259	16,764	18,803	20,676	20,532	20,532	23,799	26,330	28,099
Public safety		7,702	14,553	18,219	20,980	25,126	25,126	27,707	29,767	31,698
Housing		14,312	29,695	17,745	11,487	3,937	3,937	59,860	42,063	29,365
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,424	21,542	25,323	29,554	36,858	36,858	29,044	31,163	33,165
Planning and development		6,612	6,964	7,307	5,223	5,362	5,362	5,667	6,048	6,487
Road transport		10,844	12,753	17,042	23,146	29,892	29,892	22,075	23,715	25,174
Environmental protection		967	1,825	974	1,184	1,604	1,604	1,302	1,400	1,503
<i>Trading services</i>		194,685	210,772	222,861	253,636	265,900	265,900	289,545	313,744	336,101
Electricity		135,291	142,981	155,706	183,879	183,815	183,815	200,351	217,605	234,608
Water		16,851	18,470	17,546	20,672	23,484	23,484	25,030	26,928	28,433
Waste water management		20,472	24,083	23,713	23,094	25,224	25,224	28,050	31,162	33,117
Waste management		22,071	25,238	25,896	25,992	33,375	33,375	36,113	38,049	39,943
<i>Other</i>	4	584	594	654	687	687	687	728	768	807
Total Expenditure - Standard	3	337,034	384,100	403,821	455,124	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit) for the year		90,543	50,700	74,139	22,046	31,121	31,121	29,396	(188)	68

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Municipal governance and administration		69,180	55,146	84,666	78,085	79,084	79,084	79,324	80,787	86,475
Executive and council		2,861	3,309	4,139	9,264	9,353	9,353	949	969	1,018
Mayor and Council		2,861	3,309	4,139	50	50	50	50	50	53
Municipal Manager		-	-	-	9,214	9,303	9,303	899	919	965
Budget and treasury office		58,248	59,523	64,350	68,307	68,867	68,867	76,831	79,244	84,855
Corporate services		8,071	(7,686)	16,177	513	863	863	1,544	574	602
Human Resources		6,668	(8,404)	417	513	863	863	544	574	602
Information Technology		400	116	-	-	-	-	-	-	-
Property Services		1,004	601	15,440	-	-	-	1,000	-	-
Other Admin		-	-	319	-	-	-	-	-	-
Community and public safety		88,519	117,842	104,816	90,061	85,021	85,021	148,801	137,847	133,980
Community and social services		49,512	57,926	59,231	66,351	67,383	67,383	70,005	75,532	82,287
Libraries and Archives		5,373	9,109	8,973	8,815	9,351	9,351	8,028	8,510	9,020
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		218	1,994	229	563	563	563	373	494	513
Cemeteries & Crematoriums		194	180	181	174	174	174	184	194	204
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		43,726	46,643	49,847	56,800	57,296	57,296	61,420	66,334	72,550
Sport and recreation		25,271	24,456	20,130	7,176	7,176	7,176	8,502	9,005	9,529
Public safety		1,625	8,260	9,872	8,348	9,826	9,826	13,609	14,578	16,395
Police		-	-	-	-	-	-	-	-	-
Fire		-	847	-	1	581	581	1	1	2
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		870	-	-	-	897	897	800	1,000	2,000
Other		755	7,413	9,872	8,347	8,347	8,347	12,807	13,577	14,393
Housing		12,110	27,199	15,583	8,186	636	636	56,685	38,732	25,769
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,248	8,116	18,733	9,564	17,589	17,589	5,993	13,406	24,567
Planning and development		2,357	1,089	2,339	1,207	1,207	1,207	1,504	1,590	1,678
Economic Development/Planning		139	179	96	-	-	-	-	-	-
Town Planning/Building enforcement		2,174	832	2,179	1,119	1,119	1,119	1,410	1,492	1,575
Licensing & Regulation		43	78	64	88	88	88	93	98	103
Road transport		10,636	5,782	16,137	7,829	15,324	15,324	4,490	11,815	22,889
Roads		7,496	2,358	12,189	4,017	11,511	11,511	130	7,201	18,012
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		3,140	3,424	3,949	3,812	3,812	3,812	4,359	4,614	4,878
Other		-	-	-	-	-	-	-	-	-
Environmental protection		255	1,246	257	528	1,058	1,058	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		255	1,246	257	528	1,058	1,058	-	-	-
Trading services		256,630	253,696	269,746	299,460	322,697	322,697	349,978	340,696	351,756
Electricity		147,134	158,940	172,336	202,830	202,830	202,830	221,046	239,361	259,060
Electricity Distribution		147,134	158,940	172,336	202,830	202,830	202,830	221,046	239,361	259,060
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		54,542	44,308	38,056	52,665	52,410	52,410	76,752	56,501	45,614
Water Distribution		53,043	43,794	38,056	52,665	52,410	52,410	76,752	56,501	45,614
Water Storage		1,499	514	-	-	-	-	-	-	-
Waste water management		37,546	31,700	38,645	23,402	46,894	46,894	30,444	22,002	23,109
Sewerage		32,041	30,316	35,306	23,402	38,476	38,476	30,344	22,002	23,109
Storm Water Management		5,488	1,364	3,318	-	8,418	8,418	100	-	-
Public Toilets		17	20	20	-	-	-	-	-	-
Waste management		17,408	18,749	20,710	20,563	20,563	20,563	21,736	22,831	23,973
Solid Waste		17,408	18,749	20,710	20,563	20,563	20,563	21,736	22,831	23,973
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	427,577	434,800	477,961	477,170	504,390	504,390	584,096	572,735	596,778

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure - Standard										
<i>Municipal governance and administration</i>		71,531	77,672	84,000	100,397	101,670	101,670	102,717	107,831	114,624
Executive and council		16,525	18,373	18,075	29,922	28,808	28,808	28,959	30,874	32,855
Mayor and Council		10,249	12,710	12,301	14,742	14,794	14,794	14,807	15,705	16,621
Municipal Manager		6,276	5,663	5,775	15,179	14,014	14,014	14,152	15,169	16,235
Budget and treasury office		30,209	30,684	36,291	41,681	42,666	42,666	43,443	44,187	46,972
Corporate services		24,797	28,615	29,634	28,794	30,197	30,197	30,315	32,771	34,796
Human Resources		12,926	13,869	14,874	16,542	16,326	16,326	17,181	18,527	19,580
Information Technology		1,302	1,764	1,885	1,851	1,834	1,834	2,015	2,135	2,256
Property Services		3,330	5,032	5,533	764	1,379	1,379	556	628	669
Other Admin		7,240	7,949	7,342	9,637	10,658	10,658	10,563	11,480	12,291
<i>Community and public safety</i>		51,811	73,521	70,983	70,850	68,155	68,155	132,666	119,416	112,013
Community and social services		13,538	12,509	16,216	17,707	18,559	18,559	21,300	21,256	22,851
Libraries and Archives		4,976	5,088	6,276	6,709	7,075	7,075	7,786	8,436	9,104
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		4,077	3,349	3,731	4,067	4,282	4,282	5,420	5,697	6,124
Cemeteries & Crematoriums		1,879	2,029	2,154	2,811	2,586	2,586	2,837	3,105	3,350
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		2,607	2,043	4,055	4,120	4,616	4,616	5,257	4,018	4,274
Sport and recreation		16,259	16,764	18,803	20,676	20,532	20,532	23,799	26,330	28,099
Public safety		7,702	14,553	18,219	20,980	25,126	25,126	27,707	29,767	31,698
Police		-	-	-	-	-	-	-	-	-
Fire		1,758	2,667	3,656	4,198	4,664	4,664	6,672	7,124	7,627
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		1,697	1,822	1,143	2,339	2,148	2,148	2,214	2,682	2,829
Other		4,246	10,064	13,420	14,443	18,314	18,314	18,822	19,962	21,242
Housing		14,312	29,695	17,745	11,487	3,937	3,937	59,860	42,063	29,365
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,424	21,542	25,323	29,554	36,858	36,858	29,044	31,163	33,165
Planning and development		6,612	6,964	7,307	5,223	5,362	5,362	5,667	6,048	6,487
Economic Development/Planning		2,663	2,876	3,243	1,390	1,644	1,644	1,591	1,667	1,782
Town Planning/Building enforcement		3,910	4,052	4,033	3,774	3,659	3,659	4,014	4,317	4,638
Licensing & Regulation		38	35	32	60	60	60	61	64	67
Road transport		10,844	12,753	17,042	23,146	29,892	29,892	22,075	23,715	25,174
Roads		8,779	10,517	14,282	19,667	26,406	26,406	18,629	20,007	21,181
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		2,065	2,236	2,760	3,479	3,486	3,486	3,446	3,708	3,993
Other		-	-	-	-	-	-	-	-	-
Environmental protection		967	1,825	974	1,184	1,604	1,604	1,302	1,400	1,503
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		967	1,825	974	1,184	1,604	1,604	1,302	1,400	1,503
<i>Trading services</i>		194,685	210,772	222,861	253,636	265,900	265,900	289,545	313,744	336,101
Electricity		135,291	142,981	155,706	183,879	183,815	183,815	200,351	217,605	234,608
Electricity Distribution		135,164	142,850	155,587	183,715	183,651	183,651	200,201	217,444	234,435
Electricity Generation		128	131	119	164	164	164	150	161	173
Water		16,851	18,470	17,546	20,672	23,484	23,484	25,030	26,928	28,433
Water Distribution		12,183	14,672	13,501	16,777	19,090	19,090	21,665	23,649	24,989
Water Storage		4,667	3,798	4,045	3,895	4,394	4,394	3,365	3,279	3,444
Waste water management		20,472	24,083	23,713	23,094	25,224	25,224	28,050	31,162	33,117
Sewerage		16,085	19,012	18,251	16,852	18,939	18,939	20,006	21,910	23,254
Storm Water Management		3,320	3,869	4,224	4,868	4,926	4,926	6,415	7,496	7,965
Public Toilets		1,067	1,183	1,239	1,374	1,359	1,359	1,628	1,756	1,898
Waste management		22,071	25,238	25,896	25,992	33,375	33,375	36,113	38,049	39,943
Solid Waste		22,071	25,238	25,896	25,992	33,375	33,375	36,113	38,049	39,943
<i>Other</i>		584	594	654	687	687	687	728	768	807
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		584	594	654	687	687	687	728	768	807
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	337,034	384,100	403,821	455,124	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit) for the year		90,543	50,700	74,139	22,046	31,121	31,121	29,396	(188)	68

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		58,248	59,523	64,350	68,307	68,867	68,867	76,831	79,244	84,855
Vote 2 - Civil Services		116,992	97,114	109,598	100,647	131,379	131,379	129,063	108,536	110,707
Vote 3 - Community & Social Services		49,903	59,250	59,551	66,967	68,529	68,529	70,098	75,630	82,390
Vote 4 - Corporate Services		8,071	(7,686)	15,858	513	863	863	1,544	574	602
Vote 5 - Electricity		148,004	158,940	172,655	202,830	203,727	203,727	221,846	240,361	261,060
Vote 6 - Executive & Council		2,861	3,309	4,139	9,264	9,353	9,353	949	969	1,018
Vote 7 - Housing		12,110	27,199	15,583	8,186	636	636	56,685	38,732	25,769
Vote 8 - Planning		2,220	1,011	2,275	1,119	1,119	1,119	1,410	1,492	1,575
Vote 9 - Public Safety		3,895	11,684	13,821	12,161	12,741	12,741	17,168	18,192	19,272
Vote 10 - Sport & Recreation		25,271	24,456	20,130	7,176	7,176	7,176	8,502	9,005	9,529
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	427,577	434,800	477,961	477,170	504,390	504,390	584,096	572,735	596,778
Expenditure by Vote, to be appropriated	1									
Vote 1 - Budget & Treasury Office		30,044	29,055	34,036	35,389	36,249	36,249	36,916	37,302	39,708
Vote 2 - Civil Services		68,172	78,309	81,438	89,425	108,490	108,490	107,823	116,146	122,674
Vote 3 - Community & Social Services		16,352	15,942	18,946	21,137	22,633	22,633	24,724	24,922	26,775
Vote 4 - Corporate Services		23,410	27,280	28,585	26,599	28,092	28,092	28,789	31,017	32,904
Vote 5 - Electricity		138,158	146,018	158,048	188,303	187,989	187,989	204,239	222,155	239,439
Vote 6 - Executive & Council		18,265	21,697	22,031	36,213	35,224	35,224	35,485	37,759	40,120
Vote 7 - Housing		14,312	29,695	17,745	11,487	3,937	3,937	59,860	42,063	29,365
Vote 8 - Planning		3,993	4,373	4,354	3,774	3,659	3,659	4,126	4,435	4,764
Vote 9 - Public Safety		8,069	14,967	19,836	22,120	26,464	26,464	28,939	30,794	32,862
Vote 10 - Sport & Recreation		16,259	16,764	18,803	20,676	20,532	20,532	23,799	26,330	28,099
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	337,034	384,100	403,821	455,124	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit) for the year	2	90,543	50,700	74,139	22,046	31,121	31,121	29,396	(188)	68

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote		1									
Vote 1 - Budget & Treasury Office			58,248	59,523	64,350	68,307	68,867	68,867	76,831	79,244	84,855
1.1 - Property Rates			45,278	48,907	51,736	56,556	56,556	56,556	61,405	66,317	71,623
1.2 - Financial Administration			12,961	10,577	12,504	11,573	12,133	12,133	15,236	12,726	13,022
1.3 - Income			9	38	110	179	179	179	189	200	210
1.4 - Treasury : Supply Chain			0	0	-	-	-	-	-	-	-
1.5 - Treasury : Audit			-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services			116,992	97,114	109,598	100,647	131,379	131,379	129,063	108,536	110,707
2.1 - Public Toilets			17	20	20	-	-	-	-	-	-
2.2 - Sewerage			32,041	30,316	35,306	23,402	38,476	38,476	30,344	22,002	23,109
2.3 - Storm water Management			5,488	1,364	3,318	-	8,418	8,418	100	-	-
2.4 - Roads			7,496	2,358	12,189	4,017	11,511	11,511	130	7,201	18,012
2.5 - Solid Waste Management			17,408	18,749	20,710	20,563	20,563	20,563	21,736	22,831	23,973
2.6 - Water			54,542	44,308	38,056	52,665	52,410	52,410	76,752	56,501	45,614
Vote 3 - Community & Social Services			49,903	59,250	59,551	66,967	68,529	68,529	70,098	75,630	82,390
3.1 - Cemeteries			194	180	181	174	174	174	184	194	204
3.2 - Control centre			-	-	-	-	-	-	-	-	-
3.3 - Library services			5,373	9,109	8,973	8,815	9,351	9,351	8,028	8,510	9,020
3.4 - Community Halls & Facilities			218	1,994	229	352	352	352	373	394	413
3.5 - Licensing & regulation			43	78	64	88	88	88	93	98	103
3.6 - Environmental Protection			255	1,246	257	528	1,058	1,058	-	-	-
3.7 - Social & Welfare services			43,726	46,643	49,847	56,800	57,296	57,296	61,420	66,334	72,550
3.8 - Property maintenance			-	-	-	-	-	-	-	-	-
3.9 - Local Economical Development			93	-	-	-	-	-	-	-	-
3.10 - Thusong Centre			-	-	-	211	211	211	-	100	100
Vote 4 - Corporate Services			8,071	(7,686)	15,858	513	863	863	1,544	574	602
4.1 - Administration			-	-	-	-	-	-	-	-	-
4.2 - Property Administration			1,004	601	15,440	-	-	-	1,000	-	-
4.3 - Information Technology			400	116	-	-	-	-	-	-	-
4.4 - Human resources			6,668	(8,404)	417	513	863	863	544	574	602
4.5 - Council cost			-	-	-	-	-	-	-	-	-
4.6 - Town secretary			-	-	-	-	-	-	-	-	-
4.7 - Tourism			-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication			-	-	-	-	-	-	-	-	-
4.9 - Cliental Services			-	-	-	-	-	-	-	-	-
Vote 5 - Electricity			148,004	158,940	172,655	202,830	203,727	203,727	221,846	240,361	261,060
5.1 - Electricity : Administration			147,134	158,940	172,336	202,830	202,830	202,830	221,046	239,361	259,060
5.2 - Street lighting			870	-	-	-	897	897	800	1,000	2,000
5.3 - Mechanical Workshop			-	-	319	-	-	-	-	-	-
Vote 6 - Executive & Council			2,861	3,309	4,139	9,264	9,353	9,353	949	969	1,018
6.1 - Integrated Development Planning			-	-	-	-	-	-	-	-	-
6.2 - Municipal Manager			-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's			-	-	-	-	-	-	-	-	-
6.4 - Internal Audit			-	-	-	-	-	-	-	-	-
6.5 - Property & Legal Service			-	-	-	9,178	9,178	9,178	899	919	965
6.6 - Project Management			-	-	-	36	125	125	-	-	-
6.7 - Performance Management			-	-	-	-	-	-	-	-	-
6.8 - Council cost			2,861	3,309	4,139	50	50	50	50	50	53
Vote 7 - Housing			12,110	27,199	15,583	8,186	636	636	56,685	38,732	25,769
7.1 - Housing			12,110	27,199	15,583	8,186	636	636	56,685	38,732	25,769
Vote 8 - Planning			2,220	1,011	2,275	1,119	1,119	1,119	1,410	1,492	1,575
8.1 - Building			899	694	926	549	549	549	806	854	905
8.2 - Town Planning			1,275	138	1,253	571	571	571	605	638	670
8.3 - Project Management			46	128	96	-	-	-	-	-	-
8.4 - Performance Management			-	51	-	-	-	-	-	-	-
Vote 9 - Public Safety			3,895	11,684	13,821	12,161	12,741	12,741	17,168	18,192	19,272
9.1 - Fire Protection			-	847	-	1	581	581	1	1	2
9.2 - Police & Traffic			755	7,413	9,872	8,347	8,347	8,347	12,807	13,577	14,393
9.3 - Disaster management			-	-	-	-	-	-	-	-	-
9.4 - Vehicle Licensing & Testing			3,140	3,424	3,949	3,812	3,812	3,812	4,359	4,614	4,878
Vote 10 - Sport & Recreation			25,271	24,456	20,130	7,176	7,176	7,176	8,502	9,005	9,529
10.1 - Pine Forest Resort			5,659	6,763	7,223	6,858	6,858	6,858	8,126	8,608	9,111
10.2 - Klipriver Park Resort			(6)	1	951	-	-	-	-	-	-
10.3 - Parks			1,447	4,916	(7)	42	42	42	95	100	106
10.4 - Sport grounds			14,537	11,194	11,880	121	121	121	128	135	142
10.5 - Swimming pools			3,634	1,583	82	155	155	155	154	162	171
Total Revenue by Vote		2	427,577	434,800	477,961	477,170	504,390	504,390	584,096	572,735	596,778

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure by Vote											
Vote 1 - Budget & Treasury Office	1		30,044	29,055	34,036	35,389	36,249	36,249	36,916	37,302	39,708
1.1 - Property Rates			2,882	3,012	7,271	4,148	4,148	4,148	4,396	4,638	4,870
1.2 - Financial Administration			7,448	7,049	8,283	12,867	13,527	13,527	12,377	12,650	13,337
1.3 - Income			11,297	11,075	10,991	12,874	13,074	13,074	15,102	14,574	15,664
1.4 - Treasury : Supply Chain			4,171	4,283	3,970	5,500	5,500	5,500	5,041	5,439	5,837
1.5 - Treasury : Audit			4,246	3,637	3,523	-	-	-	-	-	-
Vote 2 - Civil Services			68,172	78,309	81,438	89,425	108,490	108,490	107,823	116,146	122,674
2.1 - Public Toilets			1,067	1,183	1,239	1,374	1,359	1,359	1,628	1,756	1,898
2.2 - Sewerage			16,085	19,012	18,251	16,852	18,939	18,939	20,006	21,910	23,254
2.3 - Storm water Management			3,320	3,889	4,224	4,868	4,926	4,926	6,415	7,496	7,965
2.4 - Roads			8,779	10,517	14,282	19,667	26,406	26,406	18,629	20,007	21,181
2.5 - Solid Waste Management			22,071	25,238	25,896	25,992	33,375	33,375	36,113	38,049	39,943
2.6 - Water			16,851	18,470	17,546	20,672	23,484	23,484	25,030	26,928	28,433
Vote 3 - Community & Social Services			16,352	15,942	18,946	21,137	22,633	22,633	24,724	24,922	26,775
3.1 - Cemeteries			1,879	2,029	2,154	2,811	2,586	2,586	2,837	3,105	3,350
3.2 - Control centre			9	6	6	32	32	32	25	26	28
3.3 - Library services			4,976	5,088	6,276	6,709	7,075	7,075	7,786	8,436	9,104
3.4 - Community Halls & Facilities			4,047	3,152	3,375	3,813	4,039	4,039	5,171	5,425	5,826
3.5 - Licensing & regulation			38	35	32	60	60	60	61	64	67
3.6 - Environmental Protection			967	1,825	974	1,184	1,604	1,604	1,302	1,400	1,503
3.7 - Social & Welfare services			2,607	2,043	4,055	4,120	4,616	4,616	5,257	4,018	4,274
3.8 - Property maintenance			794	706	499	764	734	734	556	628	669
3.9 - Local Economical Development			1,006	860	1,220	1,390	1,644	1,644	1,479	1,548	1,656
3.10 - Thusong Centre			31	198	356	255	243	243	249	272	297
Vote 4 - Corporate Services			23,410	27,280	28,585	26,599	28,092	28,092	28,789	31,017	32,904
4.1 - Administration			2,801	3,286	2,510	3,110	4,411	4,411	4,851	5,257	5,599
4.2 - Property Administration			2,536	4,326	5,034	-	645	645	-	-	-
4.3 - Information Technology			1,302	1,764	1,885	1,851	1,834	1,834	2,015	2,135	2,256
4.4 - Human resources			12,926	13,869	14,874	16,542	16,326	16,326	17,181	18,527	19,580
4.5 - Council cost			-	-	-	-	-	-	-	-	-
4.6 - Town secretary			988	1,003	888	1,260	1,260	1,260	1,113	1,207	1,309
4.7 - Tourism			584	594	654	687	687	687	728	768	807
4.8 - Marketing & Communication			2,273	2,438	2,739	3,148	2,928	2,928	2,900	3,122	3,353
4.9 - Cliental Services			-	-	-	-	-	-	-	-	-
Vote 5 - Electricity			138,158	146,018	158,048	188,303	187,989	187,989	204,239	222,155	239,439
5.1 - Electricity : Administration			135,291	142,981	155,706	183,879	183,815	183,815	200,351	217,605	234,608
5.2 - Street lighting			1,697	1,822	1,143	2,339	2,148	2,148	2,214	2,682	2,829
5.3 - Mechanical Workshop			1,169	1,216	1,199	2,086	2,026	2,026	1,674	1,868	2,002
Vote 6 - Executive & Council			18,265	21,697	22,031	36,213	35,224	35,224	35,485	37,759	40,120
6.1 - Integrated Development Planning			1,576	1,695	1,701	2,170	2,140	2,140	2,015	2,143	2,295
6.2 - Municipal Manager			2,030	2,026	2,251	3,914	3,914	3,914	3,837	4,064	4,285
6.3 - Chief Executive's			4,411	5,266	5,777	6,292	6,417	6,417	6,527	6,885	7,264
6.4 - Internal Audit			-	-	-	1,956	1,956	1,956	2,238	2,409	2,592
6.5 - Property & Legal Service			-	-	1	5,572	4,347	4,347	4,366	4,744	5,136
6.6 - Project Management			-	-	-	922	1,011	1,011	510	543	575
6.7 - Performance Management			-	-	-	646	646	646	1,185	1,267	1,353
6.8 - Council cost			10,249	12,710	12,301	14,742	14,794	14,794	14,807	15,705	16,621
Vote 7 - Housing			14,312	29,695	17,745	11,487	3,937	3,937	59,860	42,063	29,365
7.1 - Housing			14,312	29,695	17,745	11,487	3,937	3,937	59,860	42,063	29,365
Vote 8 - Planning			3,993	4,373	4,354	3,774	3,659	3,659	4,126	4,435	4,764
8.1 - Building			3,035	3,187	3,100	2,961	2,846	2,846	2,943	3,170	3,410
8.2 - Town Planning			875	865	933	813	813	813	1,071	1,147	1,228
8.3 - Project Management			23	94	141	-	-	-	112	119	126
8.4 - Performance Management			60	227	181	-	-	-	-	-	-
Vote 9 - Public Safety			8,069	14,967	19,836	22,120	26,464	26,464	28,939	30,794	32,862
9.1 - Fire Protection			1,758	2,667	3,656	4,198	4,664	4,664	6,672	7,124	7,627
9.2 - Police & Traffic			4,235	10,061	13,410	14,370	18,241	18,241	18,419	19,531	20,784
9.3 - Disaster management			12	3	10	73	73	73	403	430	458
9.4 - Vehicle Licensing & Testing			2,065	2,236	2,760	3,479	3,486	3,486	3,446	3,708	3,993
Vote 10 - Sport & Recreation			16,259	16,764	18,803	20,676	20,532	20,532	23,799	26,330	28,099
10.1 - Pine Forest Resort			7,082	7,118	8,307	8,957	9,063	9,063	10,300	11,574	11,828
10.2 - Klipriver Park Resort			1,062	1,086	1,424	1,340	1,340	1,340	1,457	1,585	1,717
10.3 - Parks			3,460	3,879	3,757	4,640	4,485	4,485	5,937	6,492	6,949
10.4 - Sport grounds			2,780	2,809	3,339	3,260	3,196	3,196	3,437	3,834	4,571
10.5 - Swimming pools			1,876	1,872	1,977	2,480	2,448	2,448	2,668	2,846	3,035
Total Expenditure by Vote	2		337,034	384,100	403,821	455,124	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit) for the year	2		90,543	50,700	74,139	22,046	31,121	31,121	29,396	(188)	68

WC022 Witzenberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A1: Budgeted Financial Performance (Revenue and expenditure)									2016/17 Medium Term Revenue & Expenditure Framework		
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Revenue By Source											
Property rates	2	44,051	47,327	48,474	55,316	55,316	55,316	55,316	59,625	64,414	69,579
Property rates - penalties & collection charges		1,047	1,258	1,352	860	860	860	860	1,400	1,512	1,633
Service charges - electricity revenue	2	146,639	156,352	171,615	198,529	198,529	198,529	198,529	215,414	232,691	251,350
Service charges - water revenue	2	27,881	33,737	31,117	34,986	34,986	34,986	34,986	39,203	41,096	43,150
Service charges - sanitation revenue	2	16,011	16,984	19,061	18,484	18,484	18,484	18,484	19,968	20,925	21,977
Service charges - refuse revenue	2	16,216	17,221	18,854	19,321	19,321	19,321	19,321	20,419	21,442	22,514
Service charges - other		1,121	85	1,202	482	482	482	482	511	540	567
Rental of facilities and equipment		6,761	7,762	8,443	8,159	8,159	8,159	8,159	9,475	10,001	10,574
Interest earned - external investments		2,054	3,268	4,658	2,996	2,996	2,996	2,996	4,480	4,562	4,640
Interest earned - outstanding debtors		4,748	6,077	7,585	4,883	4,883	4,883	4,883	5,474	5,778	6,074
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		760	7,625	10,106	8,559	8,559	8,559	8,559	13,020	13,801	14,629
Licences and permits		125	166	155	288	288	288	288	168	178	187
Agency services		3,051	3,326	3,849	3,602	3,602	3,602	3,602	4,274	4,524	4,782
Transfers recognised - operational		72,698	89,624	84,488	82,602	77,869	77,869	77,869	134,809	119,516	113,386
Other revenue	2	10,624	(4,148)	4,261	4,584	4,584	4,584	4,584	4,272	4,503	4,734
Gains on disposal of PPE		3	-	4,268	8,302	8,302	8,302	8,302	2	3	3
Total Revenue (excluding capital transfers and contributions)		353,791	386,664	419,489	451,953	447,220	447,220	447,220	532,516	545,486	569,778
Expenditure By Type											
Employee related costs	2	96,930	105,570	115,412	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Remuneration of councillors		6,932	7,789	8,065	8,949	8,949	8,949	8,949	9,465	10,033	10,635
Debt impairment	3	19,723	27,825	26,883	20,754	24,754	24,754	24,754	25,640	27,100	28,561
Depreciation & asset impairment	2	14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Finance charges		13,141	12,373	14,300	13,315	13,265	13,265	13,265	11,710	11,249	11,636
Bulk purchases	2	118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		8,838	9,904	12,287	12,084	14,779	14,779	14,779	14,929	15,381	16,298
Transfers and grants		767	812	922	831	819	819	819	881	930	976
Other expenditure	4, 5	57,792	75,518	61,333	81,025	78,891	78,891	78,891	129,709	113,250	104,365
Loss on disposal of PPE		75	950	123	-	-	-	-	-	-	-
Total Expenditure		337,034	384,100	403,821	455,124	473,270	473,270	473,270	554,700	572,923	596,710
Surplus/(Deficit)											
Transfers recognised - capital		73,786	48,136	58,472	25,218	57,170	57,170	57,170	51,580	27,249	27,000
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	250	250
Vote 2 - Civil Services		13,628	7,537	-	7,388	9,749	9,749	9,749	51,853	22,639	22,814
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	400	1,600	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		150	1,643	-	100	897	897	897	1,050	1,000	2,000
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	13,778	9,180	-	7,488	10,646	10,646	10,646	53,303	25,489	25,064
Single-year expenditure to be appropriated	2										
Vote 1 - Budget & Treasury Office		0	440	-	350	425	425	425	330	310	350
Vote 2 - Civil Services		59,752	27,926	-	26,756	46,914	46,914	46,914	15,743	2,770	-
Vote 3 - Community & Social Services		262	8,301	-	2,214	2,489	2,489	2,489	300	-	-
Vote 4 - Corporate Services		2,069	908	-	350	513	513	513	1,150	70	70
Vote 5 - Electricity		3,032	1,211	-	7,890	6,540	6,540	6,540	8,995	9,037	8,500
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		1	27	-	2,000	-	-	-	-	200	-
Vote 8 - Planning		46	75	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		1,459	425	-	3,570	5,845	5,845	5,845	3,100	-	-
Vote 10 - Sport & Recreation		6,917	12,364	-	2,150	2,230	2,230	2,230	1,300	761	412
Vote 11 - 0		-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		73,539	51,678	-	45,280	64,956	64,956	64,956	30,918	13,148	9,332
Total Capital Expenditure - Vote		87,318	60,858	-	52,768	75,602	75,602	75,602	84,221	38,637	34,396
Capital Expenditure - Standard											
Governance and administration		2,097	908	1,036	700	938	938	938	1,280	630	670
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		0	135	118	350	425	425	425	130	560	600
Corporate services		2,096	773	917	350	513	513	513	1,150	70	70
Community and public safety		9,625	18,422	8,502	9,761	11,088	11,088	11,088	6,150	3,561	2,412
Community and social services		2,462	11,196	6,906	1,941	2,116	2,116	2,116	700	1,600	-
Sport and recreation		4,714	6,844	1,559	2,150	2,230	2,230	2,230	1,300	761	412
Public safety		2,448	358	37	3,670	6,742	6,742	6,742	4,150	1,000	2,000
Housing		1	25	-	2,000	-	-	-	-	200	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		26,118	9,850	13,097	8,113	11,131	11,131	11,131	4,955	6,936	18,000
Planning and development		46	69	47	-	-	-	-	-	-	-
Road transport		26,071	9,781	13,051	7,840	10,758	10,758	10,758	4,955	6,936	18,000
Environmental protection		-	-	-	273	373	373	373	-	-	-
Trading services		49,728	29,785	41,405	34,194	53,345	53,345	53,345	71,836	27,510	13,314
Electricity		2,169	2,813	3,583	7,860	6,510	6,510	6,510	8,960	9,000	8,500
Water		25,292	9,881	15,800	10,913	18,046	18,046	18,046	35,105	17,290	-
Waste water management		21,924	15,555	22,022	12,381	26,749	26,749	26,749	24,970	1,220	4,814
Waste management		343	1,536	-	3,040	2,040	2,040	2,040	2,800	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	87,567	58,965	64,040	52,768	76,502	76,502	76,502	84,221	38,637	34,396
Funded by:											
National Government		-	-	-	22,919	23,909	23,909	23,909	51,652	26,440	27,914
Provincial Government		-	-	-	3,076	30,124	30,124	30,124	8,023	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	1,038	1,138	1,138	1,138	-	-	-
Transfers recognised - capital	4	-	-	-	27,033	55,171	55,171	55,171	59,675	26,440	27,914
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	8,290	2,991	2,991	2,991	4,800	1,000	-
Internally generated funds		-	-	-	17,445	18,340	18,340	18,340	19,746	11,198	6,482
Total Capital Funding	7	-	-	-	52,768	76,502	76,502	76,502	84,221	38,637	34,396

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	250	250
1.1 - Property Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Financial Administration		-	-	-	-	-	-	-	-	-	-
1.3 - Income		-	-	-	-	-	-	-	-	250	250
1.4 - Treasury : Supply Chain		-	-	-	-	-	-	-	-	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		13,628	7,537	-	7,388	9,749	9,749	9,749	51,853	22,639	22,814
2.1 - Public Toilets		-	-	-	-	-	-	-	-	-	-
2.2 - Sewerage		-	299	-	-	3,149	3,149	3,149	19,348	-	-
2.3 - Storm water Management		-	-	-	-	1,800	1,800	1,800	100	-	-
2.4 - Roads		1,301	320	-	-	-	-	-	500	7,190	18,000
2.5 - Solid Waste Management		-	-	-	-	-	-	-	-	-	-
2.6 - Water		12,327	6,918	-	7,388	4,800	4,800	4,800	31,905	15,449	4,814
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	400	1,600	-
3.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-
3.2 - Control centre		-	-	-	-	-	-	-	-	-	-
3.3 - Library services		-	-	-	-	-	-	-	-	-	-
3.4 - Community Halls & Facilities		-	-	-	-	-	-	-	400	1,600	-
3.5 - Licensing & regulation		-	-	-	-	-	-	-	-	-	-
3.6 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
3.7 - Social & Welfare services		-	-	-	-	-	-	-	-	-	-
3.8 - Property maintenance		-	-	-	-	-	-	-	-	-	-
3.9 - Local Economical Development		-	-	-	-	-	-	-	-	-	-
3.10 - Thusong Centre		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
4.1 - Administration		-	-	-	-	-	-	-	-	-	-
4.2 - Property Administration		-	-	-	-	-	-	-	-	-	-
4.3 - Information Technology		-	-	-	-	-	-	-	-	-	-
4.4 - Human resources		-	-	-	-	-	-	-	-	-	-
4.5 - Council cost		-	-	-	-	-	-	-	-	-	-
4.6 - Town secretary		-	-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		-	-	-	-	-	-	-	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		150	1,643	-	100	897	897	897	1,050	1,000	2,000
5.1 - Electricity : Administration		150	1,643	-	-	-	-	-	-	-	-
5.2 - Street lighting		-	-	-	-	-	-	-	1,050	1,000	2,000
5.3 - Mechanical Workshop		-	-	-	100	897	897	897	-	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
6.1 - Integrated Development Planning		-	-	-	-	-	-	-	-	-	-
6.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-	-
6.4 - Internal Audit		-	-	-	-	-	-	-	-	-	-
6.5 - Property & Legal Service		-	-	-	-	-	-	-	-	-	-
6.6 - Project Management		-	-	-	-	-	-	-	-	-	-
6.7 - Performance Management		-	-	-	-	-	-	-	-	-	-
6.8 - Council cost		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-
8.1 - Building		-	-	-	-	-	-	-	-	-	-
8.2 - Town Planning		-	-	-	-	-	-	-	-	-	-
8.3 - Project Management		-	-	-	-	-	-	-	-	-	-
8.4 - Performance Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-
9.1 - Fire Protection		-	-	-	-	-	-	-	-	-	-
9.2 - Police & Traffic		-	-	-	-	-	-	-	-	-	-
9.3 - Disaster management		-	-	-	-	-	-	-	-	-	-
9.4 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
10.1 - Pine Forest Resort		-	-	-	-	-	-	-	-	-	-
10.2 - Klipriver Park Resort		-	-	-	-	-	-	-	-	-	-
10.3 - Parks		-	-	-	-	-	-	-	-	-	-
10.4 - Sport grounds		-	-	-	-	-	-	-	-	-	-
10.5 - Swimming pools		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		13,778	9,180	-	7,488	10,646	10,646	10,646	53,303	25,489	25,064

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - Budget & Treasury Office		0	440	-	350	425	425	425	330	310	350
1.1 - Property Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Financial Administration		0	147	-	50	75	75	75	330	310	350
1.3 - Income		-	287	-	-	350	350	350	-	-	-
1.4 - Treasury : Supply Chain		-	7	-	300	-	-	-	-	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		59,752	27,926	-	26,756	46,914	46,914	46,914	15,743	2,770	-
2.1 - Public Toilets		-	-	-	-	-	-	-	-	-	-
2.2 - Sewerage		16,025	12,279	-	12,031	16,832	16,832	16,832	1,923	1,000	-
2.3 - Storm water Management		5,898	2,111	-	350	6,968	6,968	6,968	200	220	-
2.4 - Roads		24,521	9,195	-	7,810	10,728	10,728	10,728	5,220	250	-
2.5 - Solid Waste Management		343	1,538	-	3,040	2,040	2,040	2,040	2,800	-	-
2.6 - Water		12,964	2,803	-	3,525	10,346	10,346	10,346	5,600	1,300	-
Vote 3 - Community & Social Services		262	8,301	-	2,214	2,489	2,489	2,489	300	-	-
3.1 - Cemeteries		52	-	-	-	-	-	-	-	-	-
3.2 - Control centre		-	-	-	100	100	100	100	-	-	-
3.3 - Library services		-	4,790	-	-	-	-	-	-	-	-
3.4 - Community Halls & Facilities		87	3,212	-	1,076	1,246	1,246	1,246	-	-	-
3.5 - Licensing & regulation		-	-	-	-	5	5	5	300	-	-
3.6 - Environmental Protection		-	213	-	-	-	-	-	-	-	-
3.7 - Social & Welfare services		26	31	-	273	373	373	373	-	-	-
3.8 - Property maintenance		3	55	-	765	765	765	765	-	-	-
3.9 - Local Economical Development		93	-	-	-	-	-	-	-	-	-
3.10 - Thusong Centre		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		2,069	908	-	350	513	513	513	1,150	70	70
4.1 - Administration		394	126	-	-	-	-	-	-	-	-
4.2 - Property Administration		367	320	-	150	150	150	150	150	-	-
4.3 - Information Technology		1,275	462	-	-	74	74	74	1,000	-	-
4.4 - Human resources		6	-	-	200	289	289	289	-	-	-
4.5 - Council cost		-	-	-	-	-	-	-	-	-	-
4.6 - Town secretary		-	-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		28	-	-	-	-	-	-	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	70	70
Vote 5 - Electricity		3,032	1,211	-	7,890	6,540	6,540	6,540	8,995	9,037	8,500
5.1 - Electricity : Administration		2,019	1,211	-	-	-	-	-	-	-	-
5.2 - Street lighting		989	-	-	7,860	6,510	6,510	6,510	8,960	9,000	8,500
5.3 - Mechanical Workshop		24	-	-	-	-	-	-	-	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
6.1 - Integrated Development Planning		-	-	-	-	-	-	-	-	-	-
6.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-	-
6.4 - Internal Audit		-	-	-	-	-	-	-	-	-	-
6.5 - Property & Legal Service		-	-	-	-	-	-	-	-	-	-
6.6 - Project Management		-	-	-	-	-	-	-	-	-	-
6.7 - Performance Management		-	-	-	-	-	-	-	-	-	-
6.8 - Council cost		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		1	27	-	2,000	-	-	-	-	200	-
7.1 - Housing		1	27	-	2,000	-	-	-	-	200	-
Vote 8 - Planning		46	75	-	-	-	-	-	-	-	-
8.1 - Building		-	-	-	-	-	-	-	-	-	-
8.2 - Town Planning		-	-	-	-	-	-	-	-	-	-
8.3 - Project Management		46	75	-	-	-	-	-	-	-	-
8.4 - Performance Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		1,459	425	-	3,570	5,845	5,845	5,845	3,100	-	-
9.1 - Fire Protection		1,212	69	-	-	-	-	-	2,300	-	-
9.2 - Police & Traffic		248	356	-	3,050	3,649	3,649	3,649	800	-	-
9.3 - Disaster management		-	-	-	520	2,196	2,196	2,196	-	-	-
9.4 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		6,917	12,364	-	2,150	2,230	2,230	2,230	1,300	761	412
10.1 - Pine Forest Resort		85	71	-	2,000	2,000	2,000	2,000	-	585	412
10.2 - Klipriver Park Resort		-	-	-	-	-	-	-	-	-	-
10.3 - Parks		2,203	5,145	-	-	83	83	83	300	176	-
10.4 - Sport grounds		1,042	4,782	-	150	147	147	147	500	-	-
10.5 - Swimming pools		3,587	2,367	-	-	-	-	-	500	-	-
Capital single-year expenditure sub-total		73,539	51,678	-	45,280	64,956	64,956	64,956	30,918	13,148	9,332
Total Capital Expenditure		87,318	60,858	-	52,768	75,602	75,602	75,602	84,221	38,637	34,396

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash	1	8,940	33,063	62,383	38,758	41,902	41,902	63,113	52,699	56,254	72,627
Call investment deposits		21,914	–	–	–	–	–	–	–	–	–
Consumer debtors		37,799	45,629	54,289	49,364	45,364	45,364	62,536	62,536	62,536	62,536
Other debtors		18,057	6,077	5,481	6,873	6,873	6,873	5,429	5,700	5,985	6,285
Current portion of long-term receivables	2	–	–	–	28	28	28	52	52	52	52
Inventory		5,386	7,552	7,324	5,752	5,752	5,752	7,324	7,690	8,075	8,479
Total current assets		92,096	92,320	129,477	100,775	99,919	99,919	138,454	128,678	132,902	149,978
Non current assets											
Long-term receivables	3	201	115	114	249	249	249	114	114	114	114
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		48,012	49,596	49,010	49,010	48,435	48,435	49,145	48,052	47,680	47,293
Investment in Associate		105	105	105	105	105	105	105	105	105	105
Property, plant and equipment		554,872	598,370	648,818	677,533	686,667	686,667	770,405	815,145	807,737	794,135
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1,859	1,349	723	1,739	(65)	(65)	(1,099)	(173)	(205)	(238)
Other non-current assets		5,148	1,743	38,746	4,936	4,936	4,936	5,507	5,507	5,507	5,507
Total non current assets		610,195	651,278	737,515	733,571	740,327	740,327	824,177	868,750	860,938	846,916
TOTAL ASSETS		702,292	743,599	866,993	834,347	840,246	840,246	962,631	997,428	993,840	996,894
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	7,545	8,290	8,860	8,860	8,860	8,860	10,520	8,860	8,774	1,660
Consumer deposits	4	1,863	2,041	2,475	2,090	2,090	2,090	2,475	2,475	2,475	2,475
Trade and other payables		52,574	39,729	49,893	48,132	48,132	48,132	31,515	31,224	47,402	71,772
Provisions		19,318	29,637	12,991	2,765	2,765	2,765	12,992	12,992	12,992	12,992
Total current liabilities		81,299	79,697	74,219	61,847	61,847	61,847	57,502	55,551	71,642	88,899
Non current liabilities											
Borrowing		32,335	25,709	18,349	16,274	13,974	13,974	13,974	6,538	3,236	939
Provisions		73,929	79,586	141,322	94,958	94,958	94,958	145,533	152,809	145,169	137,911
Total non current liabilities		106,264	105,295	159,671	111,232	108,932	108,932	159,507	159,348	148,405	138,850
TOTAL LIABILITIES		187,563	184,992	233,889	173,079	170,779	170,779	217,009	214,899	220,047	227,749
NET ASSETS	5	514,729	558,607	633,103	661,268	669,467	669,467	745,622	782,529	773,793	769,145
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	506,163	549,388	623,673	652,049	660,248	660,248	733,387	762,783	762,595	762,663
Reserves		8,566	9,219	9,430	9,219	9,219	9,219	12,235	19,746	11,198	6,482
								–			
TOTAL COMMUNITY WEALTH/EQUITY	5	514,729	558,607	633,103	661,268	669,467	669,467	745,622	782,529	773,793	769,145

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		40,859	44,204	48,574	52,409	52,409	52,409	52,409	57,009	61,679	66,753
Service charges		204,458	206,658	237,994	259,917	259,917	259,917	259,917	284,273	304,832	327,104
Other revenue		–	–	–	28,392	28,392	28,392	28,392	21,009	22,196	23,448
Government - operating	1	55,433	90,256	86,035	82,602	74,623	74,623	74,623	134,809	119,516	113,386
Government - capital	1	73,085	48,136	51,634	25,218	48,401	48,401	48,401	51,580	27,249	27,000
Interest		7,849	10,600	13,595	7,880	7,880	7,880	7,880	9,954	10,340	10,713
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(276,253)	(319,266)	(325,744)	(391,189)	(397,957)	(397,957)	(397,957)	(476,993)	(487,599)	(507,539)
Finance charges		(11,319)	(10,672)	(12,814)	(4,040)	(4,040)	(4,040)	(4,040)	(11,710)	(11,249)	(11,636)
Transfers and Grants	1	(767)	(813)	(922)	(831)	(831)	(831)	(831)	(881)	(930)	(976)
NET CASH FROM/(USED) OPERATING ACTIVITIES		93,344	69,104	98,351	60,355	68,792	68,792	68,792	69,050	46,035	48,253
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		13	278	3,006	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		(104)	45	(155)	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables					–	–	–	–	–	–	–
Decrease (Increase) in non-current investments			–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(87,865)	(59,814)	(64,040)	(52,768)	(58,060)	(58,060)	(58,060)	(69,728)	(39,178)	(29,582)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(87,957)	(59,491)	(61,188)	(52,768)	(58,060)	(58,060)	(58,060)	(69,728)	(39,178)	(29,582)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing			–	–	8,300	8,300	8,300	8,300	–	–	–
Increase (decrease) in consumer deposits		121	178	434	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(7,217)	(7,582)	(8,277)	(10,475)	(10,475)	(10,475)	(10,475)	(9,736)	(3,302)	(2,297)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7,096)	(7,404)	(7,843)	(2,175)	(2,175)	(2,175)	(2,175)	(9,736)	(3,302)	(2,297)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,709)	2,209	29,320	5,412	8,556	8,556	8,556	(10,414)	3,554	16,374
Cash/cash equivalents at the year begin:	2	32,562	30,853	33,062	33,346	33,346	33,346	54,557	63,113	52,699	56,254
Cash/cash equivalents at the year end:	2	30,853	33,062	62,382	38,758	41,902	41,902	63,113	52,699	56,254	72,627

WC022 Witzenberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	30,853	33,062	62,382	38,758	41,902	41,902	63,113	52,699	56,254	72,627
Other current investments > 90 days		(0)	1	1	0	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		30,853	33,063	62,383	38,758	41,902	41,902	63,113	52,699	56,254	72,627
Application of cash and investments											
Unspent conditional transfers		7,170	2,297	3,780	7,768	7,768	7,768	7,768	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(3,879)	(6,819)	(6,514)	(13,387)	(9,581)	(9,581)	(41,035)	(31,749)	(15,907)	8,094
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		3,291	(4,522)	(2,735)	(5,619)	(1,813)	(1,813)	(33,267)	(31,749)	(15,907)	8,094
Surplus(shortfall)		27,563	37,585	65,118	44,377	43,715	43,715	96,380	84,448	72,161	64,533

WC022 Witzenberg - Table A9 Asset Management

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE											
Total New Assets		1	23,871	21,954	51,796	46,533	69,062	69,062	76,998	38,587	34,346
Infrastructure - Road transport			11,038	3,713	15,646	4,350	15,683	15,683	1,020	7,410	18,000
Infrastructure - Electricity			1,901	39	1,814	9,900	6,597	6,597	12,350	8,400	9,000
Infrastructure - Water			2,269	1,810	13,809	8,413	17,180	17,180	32,205	15,990	-
Infrastructure - Sanitation			2,003	761	12,715	10,906	15,288	15,288	25,848	2,309	6,314
Infrastructure - Other			-	-	-	1,500	4,068	4,068	-	-	-
Infrastructure			17,212	6,324	43,983	35,069	58,817	58,817	71,423	34,109	33,314
Community			5,205	14,803	6,917	200	200	200	-	450	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-
Agricultural Assets		6	1,454	826	896	11,064	9,726	9,726	5,575	4,028	1,032
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	200	320	320	-	-	-
Total Renewal of Existing Assets		2	#VALUE!	#VALUE!	#VALUE!	6,235	6,539	6,539	7,223	50	50
Infrastructure - Road transport			20,381	8,277	819	3,500	3,500	3,500	3,600	-	-
Infrastructure - Electricity			957	2,146	482	-	-	-	-	-	-
Infrastructure - Water			23,022	7,707	1,681	-	145	145	-	-	-
Infrastructure - Sanitation			14,020	12,282	5,893	1,025	1,025	1,025	1,823	-	-
Infrastructure - Other			-	148	-	-	-	-	-	-	-
Infrastructure			58,381	30,560	8,876	4,525	4,670	4,670	5,423	-	-
Community			402	1,248	424	150	147	147	1,000	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-
Agricultural Assets		6	4,166	5,088	2,944	1,560	1,722	1,722	800	50	50
Biological assets			#VALUE!	#VALUE!	#VALUE!	-	-	-	-	-	-
Intangibles			#VALUE!	#VALUE!	#VALUE!	-	-	-	-	-	-
Intangibles			747	116	-	-	-	-	-	-	-
Total Capital Expenditure		4									
Infrastructure - Road transport			31,419	11,990	16,466	7,850	19,183	19,183	4,620	7,410	18,000
Infrastructure - Electricity			2,859	2,185	2,295	9,900	6,597	6,597	12,350	8,400	9,000
Infrastructure - Water			25,291	9,517	15,491	8,413	17,326	17,326	32,205	15,990	-
Infrastructure - Sanitation			16,023	13,044	18,608	11,931	16,313	16,313	27,671	2,309	6,314
Infrastructure - Other			-	148	-	1,500	4,068	4,068	-	-	-
Infrastructure			75,593	36,885	52,859	39,594	63,487	63,487	76,846	34,109	33,314
Community			5,607	16,051	7,341	350	347	347	1,000	450	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-
Agricultural Assets		6	5,620	5,914	3,840	12,624	11,448	11,448	6,375	4,078	1,082
Biological assets			#VALUE!	#VALUE!	#VALUE!	-	-	-	-	-	-
Intangibles			#VALUE!	#VALUE!	#VALUE!	-	-	-	-	-	-
Intangibles			747	116	-	200	320	320	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	#VALUE!	#VALUE!	#VALUE!	52,768	75,602	75,602	84,221	38,637	34,396
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	123,439	118,812	128,125	133,874	144,010	144,010	144,095	147,105	160,518
Infrastructure - Electricity			36,352	35,238	36,884	44,855	40,454	40,454	50,706	57,072	63,952
Infrastructure - Water			107,091	124,094	136,818	143,530	151,474	151,474	180,500	193,406	190,191
Infrastructure - Sanitation			42,128	58,172	76,013	86,222	89,622	89,622	99,355	96,019	92,541
Infrastructure - Other			4,901	5,567	5,825	7,325	9,429	9,429	9,065	8,786	8,495
Infrastructure			313,911	341,883	383,664	415,806	434,990	434,990	483,721	502,388	515,697
Community			48,086	64,698	70,411	69,884	67,081	67,081	68,267	66,665	64,527
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			48,012	49,596	49,010	49,010	48,435	48,435	48,052	47,680	47,293
Agricultural Assets			192,874	191,789	194,743	192,992	184,135	184,135	263,157	238,684	213,911
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Intangibles			1,859	1,349	723	590	395	395	(173)	(205)	(238)
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	604,742	649,316	698,551	728,282	735,037	735,037	863,024	855,212	841,190
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment		3	14,654	17,953	26,327	24,054	37,754	37,754	39,480	46,045	47,998
Repairs and Maintenance by Asset Class			13,524	13,941	18,470	20,275	21,539	21,539	22,197	25,115	26,476
Infrastructure - Road transport			3,299	3,906	7,447	7,223	7,218	7,218	8,096	8,585	9,051
Infrastructure - Electricity			4,126	3,442	2,780	4,442	4,442	4,442	4,743	5,088	5,342
Infrastructure - Water			1,056	1,292	1,468	1,476	2,200	2,200	1,618	1,699	1,784
Infrastructure - Sanitation			1,331	1,730	2,266	2,166	1,812	1,812	3,060	3,240	3,413
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			9,873	10,369	13,961	15,308	15,673	15,673	17,517	18,612	19,590
Community			1,204	0	1,535	1,454	1,746	1,746	1,873	1,880	2,018
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	2,507	3,572	2,974	3,513	4,120	4,120	2,806	4,624	4,869
TOTAL EXPENDITURE OTHER ITEMS			28,178	31,894	44,797	44,329	59,293	59,293	61,677	71,161	74,474
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	11.8%	8.6%	8.6%	8.6%	0.1%	0.1%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	25.9%	17.3%	17.3%	18.3%	0.1%	0.1%
R&M as a % of PPE			2.4%	2.3%	2.8%	3.0%	3.1%	3.1%	2.7%	3.1%	3.3%
Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
Piped water inside yard (but not in dwelling)		10,835	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845
Using public tap (at least min.service level)	2	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		10,296	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
Flush toilet (with septic tank)		735	730	730	730	730	730	730	730	730
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
<i>Minimum Service Level and Above sub-total</i>		12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
<u>Energy:</u>										
Electricity (at least min.service level)		1,768	1,769	1,769	1,769	1,769	1,769	1,769	1,769	1,769
Electricity - prepaid (min.service level)		11,045	11,264	11,264	11,264	11,264	11,264	11,264	11,264	11,264
<i>Minimum Service Level and Above sub-total</i>		12,813	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,813	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033
<u>Refuse:</u>										
Removed at least once a week		11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
<i>Minimum Service Level and Above sub-total</i>		11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
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	5	11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>	8									
Water (6 kilolitres per indigent household per month)		2,872	2,872	3,276	3,342	3,342	2,914	3,574	3,821	4,013
Sanitation (free sanitation service to indigent households)		4,280	4,293	4,971	5,712	5,712	4,950	6,110	6,537	6,863
Electricity/other energy (50kwh per indigent household per month)		1,799	2,609	1,642	2,332	2,332	2,917	2,462	2,588	2,718
Refuse (removed once a week for indigent households)		4,645	4,656	5,469	6,263	6,263	5,483	6,701	7,170	7,528
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		13,595	14,431	15,359	17,649	17,649	16,264	18,847	20,116	21,122
<u>Highest level of free service provided per household</u>										
Property rates (R value threshold)		85,000	85,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		149	158	168	179	179	179	190	203	218
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		120	120	120	120	120	120	120	120	120
<u>Revenue cost of subsidised services provided (R'000)</u>	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		464	536	595	1,000	1,000	861	1,360	1,469	1,586
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		195	325	1,950	4,080	4,080	5,002	6,530	7,033	7,584
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	658	862	2,545	5,080	5,080	5,863	7,890	8,502	9,170

WC022 Witzenberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

PROJEC Wincoburg Supporting Table 3.11 Supporting detail to Budgeted financial performance											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	44,710	48,189	51,019	60,396	60,396	57,540	57,540	67,515	72,916	78,749
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		658	862	2,545	5,080	5,080	5,863	5,863	7,890	8,502	9,170
Net Property Rates		44,051	47,327	48,474	55,316	55,316	51,677	51,677	59,625	64,414	69,579
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	148,438	158,961	173,257	200,861	200,861	192,918	192,918	217,876	235,280	254,068
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		1,799	2,609	1,642	2,332	2,332	2,917	2,917	2,462	2,588	2,718
less Cost of Free Basis Services (50 kwh per indigent household per month)		146,639	156,352	171,615	198,529	198,529	190,000	190,000	215,414	232,691	251,350
Net Service charges - electricity revenue											
Service charges - water revenue											
Total Service charges - water revenue	6	30,753	36,609	34,393	38,328	38,328	39,678	39,678	42,778	44,917	47,163
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		2,872	2,872	3,276	3,342	3,342	2,914	2,914	3,574	3,821	4,013
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		27,881	33,737	31,117	34,986	34,986	36,763	36,763	39,203	41,096	43,150
Net Service charges - water revenue											
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		20,291	21,277	24,033	24,195	24,195	25,945	25,945	26,079	27,462	28,841
less Revenue Foregone (in excess of free sanitation service to indigent households)		4,280	4,292	4,971	5,712	5,712	4,950	4,950	6,110	6,537	6,863
less Cost of Free Basis Services (free sanitation service to indigent households)		16,011	16,984	19,061	18,484	18,484	20,995	20,995	19,968	20,925	21,977
Net Service charges - sanitation revenue											
Service charges - refuse revenue											
Total refuse removal revenue	6	20,861	21,877	24,323	25,584	25,584	25,855	25,855	27,120	28,612	30,042
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		4,645	4,656	5,469	6,263	6,263	5,483	5,483	6,701	7,170	7,528
Net Service charges - refuse revenue		16,216	17,221	18,854	19,321	19,321	20,372	20,372	20,419	21,442	22,514
Other Revenue by source											
Fuel Levy											
Other Revenue		10,624	(4,148)	4,261	4,584	4,584	2,954	2,954	4,272	4,503	4,734
Total 'Other' Revenue	1	10,624	(4,148)	4,261	4,584	4,584	2,954	2,954	4,272	4,503	4,734
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	60,492	64,581	70,039	82,651	82,588	82,588	82,588	85,594	92,316	99,989
Pension and UIF Contributions		10,670	11,850	12,037	14,057	14,057	14,057	14,057	14,891	16,074	17,342
Medical Aid Contributions		4,305	4,871	5,102	6,268	6,268	6,268	6,268	7,003	7,557	8,137
Overtime		4,559	5,444	6,437	4,397	4,620	4,620	4,620	7,338	7,889	8,478
Performance Bonus		-	-	-	785	785	785	785	767	805	845
Motor Vehicle Allowance		3,523	3,709	3,935	4,777	4,777	4,777	4,777	5,151	6,061	5,941
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		676	812	773	961	961	961	961	5,334	5,768	6,237
Other benefits and allowances		9,258	10,317	12,960	13,383	13,169	13,169	13,220	14,240	15,328	16,407
Payments in lieu of leave		291	634	536	750	750	750	750	791	831	871
Long service awards		559	848	838	693	693	693	693	735	775	814
Post-retirement benefit obligations		2,986	2,719	2,926	2,645	2,645	2,645	2,645	2,881	3,100	3,255
sub-total	5	97,319	105,785	115,583	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Less: Employees costs capitalised to PPE		389	215	171	-	-	-	-	-	-	-
Total Employee related costs	1	96,930	105,570	115,412	131,367	131,314	131,314	131,314	143,665	155,377	167,198
Contributions recognised - capital											
Contract 1		-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-
Contract 3		-	-	-	-	-	-	-	-	-	-
Contract 4		-	-	-	-	-	-	-	-	-	-
Contract 5		-	-	-	-	-	-	-	-	-	-
[Default]		-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	10	14,654	17,953	26,327	24,054	37,754	37,754	37,754	39,480	46,045	47,998
Bulk purchases											
Electricity Bulk Purchases		118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	118,181	125,407	138,170	162,744	162,744	162,744	162,744	179,221	193,559	209,043
Transfers and grants											
Cash transfers and grants		767	812	922	831	819	852	852	881	930	976
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	767	812	922	831	819	852	852	881	930	976
Contracted services											
Contract 1		-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-
[Default]		8,838	9,904	12,287	12,084	14,779	14,891	14,891	14,929	15,381	16,298
sub-total	1	8,838	9,904	12,287	12,084	14,779	14,891	14,891	14,929	15,381	16,298
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		8,838	9,904	12,287	12,084	14,779	14,891	14,891	14,929	15,381	16,298
Other Expenditure By Type											
Collection costs		299	155	519	800	800	800	800	1,041	1,103	1,169
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		3,191	2,515	2,284	2,700	2,700	3,574	3,574	2,900	3,100	3,255
General expenses	3	36,696	40,469	38,249	62,171	67,700	67,700	67,700	60,340	62,325	65,672
List Other Expenditure by Type											
Opex Prov Grant Exp- Housing		11,554	26,664	15,017	7,550	-	-	-	56,000	38,000	25,000
Vehicle Fleet Costs		4,996	5,322	5,193	7,385	7,271	5,141	5,141	7,428	8,222	8,669
Valuation costs		1,056	393	71	420	420	140	140	2,000	500	600
Total 'Other' Expenditure	1	57,792	75,518	61,333	81,025	78,891	77,355	77,355	129,709	113,250	104,365
by Expenditure Item											
Employee related costs	8										
Other materials		13,524	14,994	18,470	20,275	21,539	21,539	21,539	22,197	25,115	26,476
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	13,524	14,994	18,470	20,275	21,539	21,539	21,539	22,197	25,115	26,476

WC022 Witzenberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Budget & Treasury Office	Vote 2 - Civil Services	Vote 3 - Community & Social Services	Vote 4 - Corporate Services	Vote 5 - Electricity	Vote 6 - Executive & Council	Vote 7 - Housing	Vote 8 - Planning	Vote 9 - Public Safety	Vote 10 - Sport & Recreation	Total
R thousand	1											
Revenue By Source												
Property rates		60,005	-	-	-	-	-	(180)	-	(200)	-	59,625
Property rates - penalties & collection charges		1,400	-	-	-	-	-	-	-	-	-	1,400
Service charges - electricity revenue		-	-	-	-	215,414	-	-	-	-	-	215,414
Service charges - water revenue		-	39,203	-	-	-	-	-	-	-	-	39,203
Service charges - sanitation revenue		-	19,968	-	-	-	-	-	-	-	-	19,968
Service charges - refuse revenue		-	20,419	-	-	-	-	-	-	-	-	20,419
Service charges - other		-	16,386	-	-	2,462	-	-	-	-	-	19,359
Rental of facilities and equipment		-	-	379	-	-	767	1	510	1	8,327	9,475
Interest earned - external investments		4,480	-	-	-	-	-	-	-	-	-	4,480
Interest earned - outstanding debtors		66	4,541	-	-	600	-	268	-	-	-	5,474
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	15	-	-	-	-	-	13,005	-	13,020
Licences and permits		-	-	93	-	-	-	-	-	75	-	168
Agency services		-	-	-	-	-	-	-	-	4,274	-	4,274
Other revenue		1,585	29	216	544	32	182	595	900	12	175	4,272
Transfers recognised - operational		9,294	120	69,395	-	-	-	56,000	-	-	-	134,809
Gains on disposal of PPE		-	2	-	-	-	-	-	-	-	-	2
Total Revenue (excluding capital transfers and contributions)		76,831	100,669	70,098	544	218,508	949	56,685	1,410	17,168	8,502	551,364
Expenditure By Type												
Employee related costs		13,715	36,497	18,061	14,811	10,871	15,360	2,672	3,462	12,628	15,588	143,665
Remuneration of councillors		-	-	-	-	-	9,465	-	-	-	-	9,465
Debt impairment		4,396	10,356	-	-	887	-	-	-	10,000	-	25,640
Depreciation & asset impairment		761	25,430	829	1,541	4,569	3,025	61	82	1,041	2,139	39,480
Finance charges		737	3,804	9	6,590	301	38	-	-	214	18	11,710
Bulk purchases		-	-	-	-	179,221	-	-	-	-	-	179,221
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		2,988	4,346	129	460	531	1,670	573	153	1,704	2,375	14,929
Transfers and grants		-	-	-	700	-	182	-	-	-	-	881
Other expenditure		14,319	27,390	5,696	4,687	7,859	5,746	56,553	429	3,352	3,678	129,709
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		36,916	107,823	24,724	28,789	204,239	35,485	59,860	4,126	28,939	23,799	554,700
Surplus/(Deficit)		39,914	(7,154)	45,374	(28,245)	14,269	(34,536)	(3,175)	(2,715)	(11,771)	(15,297)	(3,336)
Transfers recognised - capital												-
Contributions recognised - capital												-
Contributed assets												-
Surplus/(Deficit) after capital transfers & contributions		39,914	(7,154)	45,374	(28,245)	14,269	(34,536)	(3,175)	(2,715)	(11,771)	(15,297)	(3,336)

References
1. Departmental columns to be based on municipal organisation structure

WC022 Witzenberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		21,914	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	21,914	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		131,132	164,225	194,370	148,967	148,967	148,967	166,139	191,778	218,878	247,439
Less: Provision for debt impairment		(93,333)	(118,596)	(140,081)	(99,603)	(103,603)	(103,603)	(103,603)	(129,243)	(156,343)	(184,903)
Total Consumer debtors	2	37,799	45,629	54,289	49,364	45,364	45,364	62,536	62,536	62,536	62,536
Debt impairment provision											
Balance at the beginning of the year		(69,849)	(93,333)	(123,872)	(78,849)	(78,849)	(78,849)	(78,849)	(103,603)	(129,243)	(156,343)
Contributions to the provision		(23,484)	(30,548)	(28,610)	(20,754)	(24,754)	(24,754)	(24,754)	(25,640)	(27,100)	(28,551)
Bad debts written off		–	9	6	–	–	–	–	–	–	–
Balance at end of year		(93,333)	(123,872)	(152,477)	(99,603)	(103,603)	(103,603)	(103,603)	(129,243)	(156,343)	(184,903)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	662,269	721,673	790,471	843,239	866,073	866,073	949,811	1,034,032	1,072,669	1,107,065
Leases recognised as PPE		–	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation		107,397	123,302	141,652	165,706	179,406	179,406	179,406	218,887	264,932	312,930
Total Property, plant and equipment (PPE)	2	554,872	598,370	648,818	677,533	686,667	686,667	770,405	815,145	807,737	794,135
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		7,545	8,290	8,860	8,860	8,860	8,860	10,520	8,860	8,774	1,660
Total Current liabilities - Borrowing		7,545	8,290	8,860	8,860	8,860	8,860	10,520	8,860	8,774	1,660
Trade and other payables											
Trade and other creditors		45,404	37,432	46,114	40,364	40,364	40,364	23,747	31,224	47,402	71,772
Unspent conditional transfers		7,170	2,297	3,780	7,768	7,768	7,768	7,768	–	–	–
VAT		–	–	–	–	–	–	–	–	–	–
Total Trade and other payables	2	52,574	39,729	49,893	48,132	48,132	48,132	31,515	31,224	47,402	71,772
Non current liabilities - Borrowing											
Borrowing	4	32,335	25,709	18,349	16,274	16,274	16,274	16,274	6,538	3,236	939
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		32,335	25,709	18,349	16,274	16,274	16,274	16,274	6,538	3,236	939
Provisions - non-current											
Retirement benefits		57,154	71,101	74,528	67,234	67,234	67,234	67,234	70,596	67,066	63,713
List other major provision items		–	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation		16,775	8,485	66,794	27,723	27,723	27,723	78,299	82,214	78,103	74,

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

WC022 Witzenberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			283,023	282,909	310,876	333,538	366,277	366,277	386,865	387,155	412,118
Essential Services	1.2 Provide for the needs of informal settlements through improved services			-	-	-	-	-	-	-	-	-
Governance	2.1 Support Institutional Transformation & Development			7,764	(7,751)	15,858	9,727	10,166	10,166	2,443	1,493	1,568
Governance	2.2 Ensure financial viability.			58,711	60,059	64,944	68,307	68,867	68,867	76,831	79,244	84,855
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures			3,102	3,488	4,312	50	546	546	250	50	53
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			43,339	63,076	45,225	25,093	17,979	17,979	73,952	57,115	45,224
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			29,919	32,687	35,429	39,796	39,796	39,796	43,057	46,941	52,188
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy			1,319	216	1,317	658	658	658	698	736	773
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	427,177	434,684	477,961	477,170	504,290	504,290	584,096	572,735	596,778

WC022 Witzenberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

2002 Wittenberg Supporting Table 3-3 Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			212,635	237,671	255,567	298,129	321,544	321,544	339,446	367,527	393,426	
Essential Services	1.2 Provide for the needs of informal settlements through improved services			4,722	5,546	6,730	6,636	6,636	6,636	7,034	7,421	7,792	
Governance	2.1 Support Institutional Transformation & Development			27,319	31,360	33,986	37,222	36,847	36,847	36,024	38,643	41,028	
Governance	2.2 Ensure financial viability.			25,823	25,436	30,530	36,929	37,789	37,789	38,587	39,068	41,574	
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the			19,942	22,442	21,445	23,455	24,558	24,558	25,215	26,931	28,624	
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			41,772	57,286	49,228	46,136	38,768	38,768	100,554	86,531	77,022	
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			3,324	2,864	4,717	5,058	5,569	5,569	5,980	4,822	5,141	
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			1,498	1,494	1,619	1,560	1,560	1,560	1,861	1,979	2,103	
Allocations to other priorities													
Total Expenditure				1	337,034	384,100	403,821	455,124	473,270	473,270	554,700	572,923	596,710

WC022 Witzenberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		76,858	39,635	54,461	42,134	67,817	67,817	77,215	35,447	33,314
Essential Services	1.2 Provide for the needs of informal settlements through improved services	B		-	-	411	-	10	10	-	-	-
Governance	2.1 Support Institutional Transformation & Development	C		2,069	716	548	350	513	513	1,076	70	70
Governance	2.2 Ensure financial viability.	D		0	135	118	350	425	425	330	560	600
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the	E		-	-	-	-	-	-	-	-	-
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	F		8,639	18,479	8,502	9,934	6,838	6,838	5,600	2,561	412
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	G		-	-	-	-	-	-	-	-	-
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	H		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	87,567	58,965	64,040	52,768	75,602	75,602	84,221	38,638	34,396

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

[illegible]

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

[illegible]

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator		Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Borrowing Management</u>												
Credit Rating												
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.0%	5.2%	5.6%	5.2%	5.0%	5.0%	5.0%	3.9%	2.5%	2.3%	
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.2%	6.7%	6.7%	6.4%	6.4%	6.4%	6.4%	5.4%	3.4%	3.1%	
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	32.3%	40.6%	40.6%	40.6%	0.0%	0.0%	0.0%	
<u>Safety of Capital</u>												
Gearing	Long Term Borrowing/ Funds & Reserves	377.5%	278.9%	194.6%	176.5%	151.6%	151.6%	114.2%	33.1%	28.9%	14.5%	
<u>Liquidity</u>												
Current Ratio	Current assets/current liabilities	1.1	1.2	1.7	1.6	1.6	1.6	2.4	2.3	1.9	1.7	
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	1.2	1.7	1.6	1.6	1.6	2.4	2.3	1.9	1.7	
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.4	0.8	0.6	0.7	0.7	1.1	0.9	0.8	0.8	
<u>Revenue Management</u>												
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		96.9%	91.9%	98.2%	95.2%	95.2%	95.2%	95.2%	95.7%	95.8%	
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		97.0%	91.9%	98.2%	95.2%	95.2%	95.2%	95.2%	95.7%	95.8%	95.9%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.8%	13.4%	14.3%	12.5%	11.7%	11.7%	15.2%	12.8%	12.6%	12.1%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old											
<u>Creditors Management</u>												
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))											
Creditors to Cash and Investments		147.2%	113.2%	73.9%	104.1%	96.3%	96.3%	37.6%	59.3%	84.3%	98.8%	
<u>Other Indicators</u>												
Electricity Distribution Losses (2)	Total Volume Losses (kW)											
	Total Cost of Losses (Rand '000)	16155532	17901875	16682019								
	% Volume (units purchased and generated less units sold)/units purchased and generated	9,890	11,857	11,867								
		0	0	0								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1,456	1,879	1,463								
	Total Cost of Losses (Rand '000)	765	1028	836								
	% Volume (units purchased and generated less units sold)/units purchased and generated											
		0	0	0								
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.4%	27.3%	27.5%	29.1%	29.4%	29.4%	29.4%	27.0%	28.5%	29.3%	
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.5%	29.4%	29.5%	31.0%	31.4%	31.4%		28.8%	30.3%	31.2%	
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.8%	3.6%	4.4%	4.5%	4.8%	4.8%		4.2%	4.6%	4.6%	
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.9%	7.8%	9.7%	8.3%	11.4%	11.4%	11.4%	9.6%	10.5%	10.5%	
<u>IDP regulation financial viability indicators</u>												
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.5	13.6	18.3	20.1	20.1	20.1	18.8	29.2	32.7	35.1	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	21.5%	18.4%	19.9%	16.7%	15.5%	15.5%	20.2%	18.7%	17.5%	16.3%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.3	1.3	2.3	1.3	1.3	1.3	2.0	1.5	1.5	1.8	

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			84	75	116	91	91	116	116	122	122	122
Females aged 5 - 14			Not available	Not available	Not available							
Males aged 5 - 14			Not available	Not available	Not available							
Females aged 15 - 34			Not available	Not available	Not available	21	21	21	21	21	21	21
Males aged 15 - 34			Not available	Not available	Not available	24	24	24	24	24	24	24
Unemployment			Not available	Not available	Not available	3	3	3	3	3	3	3
Monthly household income (no. of households)	1, 12											
No income			Not available	Not available	Not available	1,757	1,757	1,757	1,757	1,757	1,757	1,757
R1 - R1 600			Not available	Not available	Not available	6,703	6,703	6,703	6,703	6,703	6,703	6,703
R1 601 - R3 200			Not available	Not available	Not available	7,079	7,079	7,079	7,079	7,079	7,079	7,079
R3 201 - R6 400			Not available	Not available	Not available	5,723	5,723	5,723	5,723	5,723	5,723	5,723
R6 401 - R12 800			Not available	Not available	Not available	2,863	2,863	2,863	2,863	2,863	2,863	2,863
R12 801 - R25 600			Not available	Not available	Not available	1,851	1,851	1,851	1,851	1,851	1,851	1,851
R25 601 - R51 200			Not available	Not available	Not available	1,064	1,064	1,064	1,064	1,064	1,064	1,064
R52 201 - R102 400			Not available	Not available	Not available	253	253	253	253	253	253	253
R102 401 - R204 800			Not available	Not available	Not available	77	77	77	77	77	77	77
R204 801 - R409 600			Not available	Not available	Not available	49	49	49	49	49	49	49
R409 601 - R819 200			Not available	Not available	Not available	-	-	-	-	-	-	-
> R819 200			Not available	Not available	Not available	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13		Not available	Not available	Not available	8460.00	8460.00	8460.00	8460.00	8460.00	8460.00	8460.00
Insert description	2		Not available	Not available	Not available	15539.00	15539.00	15539.00	15539.00	15539.00	15539.00	15539.00
Household/demographics (000)												
Number of people in municipal area			Not available	Not available	Not available	116	116	116	116	116	116	116
Number of poor people in municipal area			Not available	Not available	Not available	90	90	90	90	90	90	90
Number of households in municipal area			Not available	Not available	Not available	27	27	27	27	27	27	27
Number of poor households in municipal area			Not available	Not available	Not available	21	21	21	21	21	21	21
Definition of poor household (R per month)			Not available	Not available	Not available	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
Housing statistics	3											
Formal			Not available	Not available	Not available	23,642	23,642	23,642	23,642	23,642	23,642	23,642
Informal			Not available	Not available	Not available	3,778	3,778	3,778	3,778	3,778	3,778	3,778
Total number of households			-	-	-	27,420	27,420	27,420	27,420	27,420	27,420	27,420
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						4.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Interest rate - borrowing						9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
Interest rate - investment						5.0%	5.0%	5.0%	4.7%	4.7%	4.7%	4.7%
Remuneration increases						6.0%	6.0%	6.0%	7.0%	8.4%	7.8%	5.7%
Consumption growth (electricity)						2.5%	2.5%	2.5%	2.5%	0.6%	0.6%	0.6%
Consumption growth (water)						2.5%	2.5%	2.5%	2.5%	3.0%	3.5%	4.0%
Collection rates	7											
Property tax/service charges						97.0%	91.9%	98.2%	95.2%	95.2%	95.2%	95.2%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						97.0%	91.9%	98.2%	95.2%	95.2%	95.2%	95.2%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Total municipal services	Ref.			2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		<u>Household service targets (000)</u>										
		<u>Water:</u>										
		Piped water inside dwelling		Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available	Not available
	8	Piped water inside yard (but not in dwelling)		10,835	10,845	10,845	10,845	10,845	10,845	10,845	10,845	10,845
		Using public tap (at least min.service level)		1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
	10	Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>		12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
	9	Using public tap (< min.service level)		-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)		-	-	-	-	-	-	-	-	-
		No water supply		-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
		Total number of households		12,526	12,536	12,536	12,536	12,536	12,536	12,536	12,536	12,536
		<u>Sanitation/sewerage:</u>										
		Flush toilet (connected to sewerage)		10,296	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
		Flush toilet (with septic tank)		735	730	730	730	730	730	730	730	730
		Chemical toilet		-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)		1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691
		<i>Minimum Service Level and Above sub-total</i>		12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
		Bucket toilet		-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
		No toilet provisions		-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
		Total number of households		12,722	12,721	12,721	12,721	12,721	12,721	12,721	12,721	12,721
		<u>Energy:</u>										
		Electricity (at least min.service level)		1,768	1,769	1,769	1,769	1,769	1,769	1,769	1,769	1,769
		Electricity - prepaid (min.service level)		11,045	11,264	11,264	11,264	11,264	11,264	11,264	11,264	11,264
		<i>Minimum Service Level and Above sub-total</i>		10,623	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625
		Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
		Other energy sources		-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
		Total number of households		12,813	13,033	13,033	13,033	13,033	13,033	13,033	13,033	13,033
		<u>Refuse:</u>										
		Removed at least once a week		11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
		<i>Minimum Service Level and Above sub-total</i>		11,057	11,067	11,067	11,067	11,067	11,067	11,067	11,067	11,067
		Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
		Using communal refuse dump										

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	30,853	33,062	62,382	38,758	41,902	41,902	63,113	52,699	56,254	72,627
Cash + investments at the yr end less applications - R'000	18(1)b	2	27,563	37,585	65,118	44,377	43,715	43,715	96,380	84,448	72,161	64,533
Cash year end/monthly employee/supplier payment	18(1)b	3	1.3	1.3	2.3	1.3	1.3	1.3	2.0	1.5	1.5	1.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	90,543	50,700	74,139	22,046	31,121	31,121	31,121	29,396	(188)	68
Service charge rev % change - macro CPIX target exclusiv	18(1)a,(2)	5	N.A.	1.9%	0.9%	6.4%	(6.0%)	(6.0%)	(6.0%)	2.7%	1.3%	1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	87.9%	85.4%	87.9%	95.2%	95.2%	95.2%	95.2%	92.1%	92.2%	92.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.8%	10.2%	9.2%	6.3%	7.5%	7.5%	7.5%	7.2%	7.1%	7.0%
Capital payments % of capital expenditure	18(1)c,19	8	100.6%	98.3%	0.0%	100.0%	76.8%	76.8%	76.8%	82.8%	101.4%	86.0%
Borrowing receipts % of capital expenditure (excl. transfers	18(1)c	9	0.0%	0.0%	0.0%	32.3%	40.6%	40.6%	40.6%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr	18(1)a	11	N.A.	(7.4%)	15.6%	(5.9%)	(7.1%)	0.0%	30.1%	30.7%	0.4%	0.4%
Long term receivables % change - incr(decr	18(1)a	12	N.A.	(42.8%)	(0.9%)	118.9%	0.0%	0.0%	(54.3%)	(54.3%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	2.3%	2.8%	3.0%	3.1%	3.1%	2.9%	2.7%	3.1%	3.3%
Asset renewal % of capital budge	20(1)(vi)	14	0.0%	0.0%	0.0%	11.8%	8.6%	8.6%	0.0%	8.6%	0.1%	0.1%

WC022 Witzenberg - Supporting Table SA12a Property rates by category (current year)

[illegible]

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties		86	469	2,094	179	2,306	83		550					8			
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1	1								
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)		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market Land & impr.	Market Land & impr. 2	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.
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?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)							0										
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)									8								
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)			144	2	0	316											
Total valuation reductions:																	
Total value used for rating (Rm)	6	403	630	5,164	406		7		30								
Total land value (Rm)	6	47	142	3,019	83	158	3		5								
Total value of improvements (Rm)	6	355	632	2,145	323	158	4		25								
Total market value (Rm)	6	403	774	5,166	406	316	7		30								
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)																	

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Residential properties - vacant land			0.0111	0.0102	0.0110	0.0128	0.0138	0.0149	0.0161
Formal/informal settlements			0.0059	0.0054	0.0059	0.0068	0.0073	0.0079	0.0086
Small holdings			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Farm properties - used			0.0019	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Farm properties - not used			0.0019	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Industrial properties			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Business and commercial properties			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Communal land - residential			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Communal land - small holdings			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Communal land - farm property			0.0019	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Communal land - business and commercial			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Communal land - other			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
State-owned properties			0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203
Municipal properties			0.0074	0.0068	0.0073	0.0085	0.0092	0.0099	0.0107
Public service infrastructure			0.0018	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027
Privately owned towns serviced by the owner		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State trust land		0.0141	0.0129	0.0140	0.0162	0.0174	0.0188	0.0203	0.0203
Restitution and redistribution properties									
Protected areas									
National monuments properties		0.0018	0.0017	0.0018	0.0021	0.0023	0.0025	0.0027	0.0027
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate		-	-	-	85,000	85,000	85,000	85,000	85,000
Indigent rebate or exemption		70,000	70,000	70,000					
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2	In terms of regulation							
Water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>		73	78	82	82	82	82	82	82
Service point - vacant land <i>(Rands/month)</i>		83	88	93	102	112	121	131	
Water usage - flat rate tariff <i>(c/kl)</i>									
Water usage - life line tariff									
Water usage - Block 1 <i>(c/kl)</i>	0-6 kl	368	390	413	285	285	285	285	285
Water usage - Block 2 <i>(c/kl)</i>	7-30 kl	620	657	697	695	745	805	870	
Water usage - Block 3 <i>(c/kl)</i>	31-60 kl	571	605	642	684	745	805	870	
Water usage - Block 4 <i>(c/kl)</i>	61-300 kl	536	568	602	684	745	805	870	
Other	2	Above 300 kl	2,910	2,910	2,910	2,910	2,910	2,910	2,910
Waste water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>		149	158	168	179	190	203	218	
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 <i>(c/kl)</i>	(fill in structure)								
Volumetric charge - Block 2 <i>(c/kl)</i>	(fill in structure)								
Volumetric charge - Block 3 <i>(c/kl)</i>	(fill in structure)								
Volumetric charge - Block 4 <i>(c/kl)</i>	(fill in structure)								
Other	2								

WC022 Witzenberg - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		422.42	388.17	419.22	425.00	425.00	425.00	8.0%	459.00	495.72	535.38
Electricity: Basic levy		–	–	–	–	–	–		–	–	–
Electricity: Consumption		990.90	1,064.58	1,149.74	1,298.00	1,298.00	1,298.00	7.3%	1,393.00	1,497.15	1,609.19
Water: Basic levy		64.34	68.20	72.29	72.29	72.29	72.29	–	72.29	72.29	72.29
Water: Consumption		149.89	158.89	168.42	161.40	161.40	161.40	6.5%	171.94	184.50	198.06
Sanitation		130.88	138.73	147.05	157.35	157.35	157.35	6.0%	166.79	178.46	190.96
Refuse removal		140.14	148.55	160.43	173.27	173.27	173.27	6.0%	183.66	196.52	212.24
Other											
sub-total		1,898.57	1,967.11	2,117.16	2,287.31	2,287.31	2,287.31	7.0%	2,446.69	2,624.64	2,818.12
VAT on Services		206.66	221.05	237.71	260.72	260.72	260.72	6.7%	278.28	298.05	319.58
Total large household bill:		2,105.23	2,188.16	2,354.88	2,548.03	2,548.03	2,548.03	6.9%	2,724.96	2,922.69	3,137.70
% increase/-decrease			3.9%	7.6%	8.2%	–	–		6.9%	7.3%	7.4%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		299.08	274.83	296.82	283.33	283.33	283.33	8.0%	306.00	330.48	356.92
Electricity: Basic levy		–	–	–	–	–	–		–	–	–
Electricity: Consumption		425.30	453.73	490.03	545.00	545.00	545.00	5.7%	576.00	614.79	656.25
Water: Basic levy		64.34	68.20	72.29	72.29	72.29	72.29	–	72.29	72.29	72.29
Water: Consumption		122.70	130.06	137.87	130.90	130.90	130.90	6.4%	139.24	149.18	159.92
Sanitation		130.88	138.73	147.05	157.35	157.35	157.35	6.0%	166.79	178.46	190.96
Refuse removal		140.14	148.55	160.43	173.27	173.27	173.27	6.0%	183.66	196.52	212.24
Other											
sub-total		1,182.44	1,214.11	1,304.50	1,362.14	1,362.14	1,362.14	6.0%	1,443.99	1,541.73	1,648.58
VAT on Services		123.67	131.50	141.07	151.03	151.03	151.03	5.5%	159.32	169.58	180.83
Total small household bill:		1,306.12	1,345.60	1,445.57	1,513.18	1,513.18	1,513.18	6.0%	1,603.31	1,711.31	1,829.41
% increase/-decrease			3.0%	7.4%	4.7%	–	–		6.0%	6.7%	6.9%
				1.46	-0.37	-1.00	-				
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		132.58	121.83	131.58	141.67	141.67	141.67	8.0%	153.00	165.24	178.46
Electricity: Basic levy		–	–	–	–	–	–		–	–	–
Electricity: Consumption		246.00	260.76	281.62	309.00	309.00	309.00	3.9%	321.00	340.26	360.68
Water: Basic levy		–	–	–	–	–	–		–	–	–
Water: Consumption		95.51	101.24	107.31	100.40	100.40	100.40	6.1%	106.55	113.87	121.78
Sanitation		130.88	138.73	147.05	157.35	157.35	157.35	6.0%	166.79	178.46	190.96
Refuse removal		140.14	148.55	160.43	173.27	173.27	173.27	6.0%	183.66	196.52	212.24
Other											
sub-total		745.11	771.11	828.00	881.68	881.68	881.68	5.6%	931.00	994.36	1,064.11
VAT on Services		85.75	90.90	97.50	103.60	103.60	103.60	5.1%	108.92	116.08	123.99
Total small household bill:		830.86	862.01	925.50	985.28	985.28	985.28	5.5%	1,039.92	1,110.43	1,188.11
% increase/-decrease			3.7%	7.4%	6.5%	–	–		5.5%	6.8%	7.0%

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		21,914	-	-	-	-	-	-	-	-
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										
Municipality sub-total	1	21,914	-	-	-	-	-	-	-	-
Entities										
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										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		21,914	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	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							
Parent municipality	1								
There will be no longterm investments for the 2016/17 financial year. All possible investments will be call deposits									
Municipality sub-total									
Entities	1								
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		47,513	51,872	56,496	58,307	57,466	56,202	63,502	68,767	75,035
Local Government Equitable Share		46,200	49,553	54,124	54,850	54,850	53,485	59,734	66,184	72,400
MIG		–	60	82	36	125	65	–	–	–
MSIG		135	230	–	930	350	315	957	1,033	1,085
FMG		979	1,075	1,259	1,450	1,100	1,707	1,475	1,550	1,550
EPWP		200	955	1,031	1,041	1,041	630	1,336	–	–
Other transfers/grants [insert description]										
Provincial Government:		17,347	32,511	22,530	19,600	14,783	10,807	64,365	46,944	34,571
Library MRF		5,316	5,551	5,428	5,628	5,708	5,708	5,498	5,828	6,178
Library Conditional Grant		–	–	1,550	2,061	2,347	2,347	2,477	2,626	2,783
Housing		11,554	26,664	15,017	7,550	–	–	56,000	38,000	25,000
CDW		113	73	94	144	144	144	150	150	150
Tariffs		–	–	–	–	–	–	–	–	–
Department of Local Government		263	–	–	–	870	290	120	240	360
Thusong Centre		–	–	–	211	211	70	–	100	100
Maintenance of Transport Infrastructure		101	71	–	4,007	4,883	1,628	120	–	–
Mandela Memorial		–	100	–	–	–	–	–	–	–
Long Term Financial Plan		–	–	441	–	620	620	–	–	–
Compliance Assist		–	51	–	–	–	–	–	–	–
District Municipality:		5	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Water & Sanitation Informal Areas		5	–	–	–	–	–	–	–	–
Upgrading Of Streets & Sidewalks		–	–	–	–	–	–	–	–	–
Other grant providers:		351	524	479	255	1,181	721	200	–	–
Belgium		351	524	479	255	1,181	721	200	–	–
Total Operating Transfers and Grants	5	65,216	84,907	79,506	78,162	73,429	67,729	128,067	115,711	109,606
<u>Capital Transfers and Grants</u>										
National Government:		59,565	33,330	19,479	23,104	23,909	11,731	51,580	27,249	27,000
MIG		19,407	18,433	18,541	19,104	18,979	10,421	17,739	20,690	20,000
MSIG		743	592	820	–	580	193	–	–	–
FMG		–	113	118	–	350	350	–	–	–
EPWP		800	–	–	–	–	–	–	–	–
INEP		–	2,000	–	4,000	4,000	766	5,000	6,000	7,000
RBIG		21,007	5,658	–	–	–	–	27,841	559	–
DWAF		5,256	73	–	–	–	–	–	–	–
ACIP		3,478	–	–	–	–	–	–	–	–
NDEV		1,196	–	–	–	–	–	–	–	–
Rural Development		7,678	6,461	–	–	–	–	1,000	–	–
Provincial Government:		–	3,500	1,868	925	1,175	76	–	–	–
Library Conditional Grant		–	3,500	1,868	925	1,175	76	–	–	–
MRF		–	–	62	151	71	110	–	–	–
Housing		13,386	11,298	29,697	–	29,623	27,030	–	–	–
Department of Local Government		–	–	–	–	1,100	367	–	–	–
PTIP		30	–	–	–	–	–	–	–	–
Sport		104	–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant		–	–	527	–	155	244	–	–	–
CDW		–	8	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Other grant providers:		701	–	6,838	1,038	1,138	379	–	–	–
Public Contribution		701	–	6,838	–	–	–	–	–	–
Belgium		–	–	–	1,038	1,138	379	–	–	–
Total Capital Transfers and Grants	5	60,266	36,830	28,185	25,067	26,222	12,186	51,580	27,249	27,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		125,481	121,737	107,691	103,229	99,651	79,915	179,647	142,960	136,606

WC022 Witzenberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		47,513	51,872	56,496	58,307	57,466	56,202	63,502	68,767	75,035
Local Government Equitable Share		46,200	49,553	54,124	54,850	54,850	53,485	59,734	66,184	72,400
MIG		–	60	82	36	125	65	–	–	–
MSIG		135	230	–	930	350	315	957	1,033	1,085
FMG		979	1,075	1,259	1,450	1,100	1,707	1,475	1,550	1,550
EPWP		200	955	1,031	1,041	1,041	630	1,336	–	–
Other transfers/grants [insert description]										
Provincial Government:		17,347	32,511	22,530	19,600	14,783	10,807	64,365	46,944	34,571
Library MRF		5,316	5,551	5,428	5,628	5,708	5,708	5,498	5,828	6,178
Library Conditional Grant		–	–	1,550	2,061	2,347	2,347	2,477	2,626	2,783
Housing		11,554	26,664	15,017	7,550	–	–	56,000	38,000	25,000
CDW		113	73	94	144	144	144	150	150	150
Tariffs		–	–	–	–	–	–	–	–	–
Department of Local Government		263	–	–	–	870	290	120	240	360
Thusong Centre		–	–	–	211	211	70	–	100	100
Maintenance of Transport Infrastructure		101	71	–	4,007	4,883	1,628	120	–	–
Mandela Memorial		–	100	–	–	–	–	–	–	–
Long Term Financial Plan		–	–	441	–	620	620	–	–	–
Compliance Assist		–	51	–	–	–	–	–	–	–
District Municipality:		5	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Water & Sanitation Informal Areas		5	–	–	–	–	–	–	–	–
Upgrading Of Streets & Sidewalks		–	–	–	–	–	–	–	–	–
Other grant providers:		351	524	479	255	1,181	721	200	–	–
Belgium		351	524	479	255	1,181	721	200	–	–
Total operating expenditure of Transfers and Grants:		65,216	84,907	79,506	78,162	73,429	67,729	128,067	115,711	109,606
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		59,565	33,330	19,479	23,104	23,909	11,731	51,580	27,249	27,000
MIG		19,407	18,433	18,541	19,104	18,979	10,421	17,739	20,690	20,000
MSIG		743	592	820	–	580	193	–	–	–
FMG		–	113	118	–	350	350	–	–	–
EPWP		800	–	–	–	–	–	–	–	–
INEP		–	2,000	–	4,000	4,000	766	5,000	6,000	7,000
RBIG		21,007	5,658	–	–	–	–	27,841	559	–
DWAF		5,256	73	–	–	–	–	–	–	–
ACIP		3,478	–	–	–	–	–	–	–	–
NDEV		1,196	–	–	–	–	–	–	–	–
Rural Development		7,678	6,461	–	–	–	–	1,000	–	–
Provincial Government:		–	3,500	1,868	925	1,175	76	–	–	–
Library Conditional Grant		–	3,500	1,868	925	1,175	76	–	–	–
MRF		–	–	62	151	71	110	–	–	–
Housing		13,386	11,298	29,697	–	29,623	27,030	–	–	–
PTIP		–	–	–	–	1,100	367	–	–	–
Sport		30	–	–	–	–	–	–	–	–
Municipal Infrastructure Support Grant		104	–	–	–	–	–	–	–	–
CDW		–	–	527	–	155	244	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Solid Waste		–	–	–	–	–	–	–	–	–
Other grant providers:		701	–	6,838	1,038	1,138	379	–	–	–
Public Contribution		701	–	6,838	–	–	–	–	–	–
Belgium		–	–	–	1,038	1,138	379	–	–	–
Total capital expenditure of Transfers and Grants		60,266	36,830	28,185	25,067	26,222	12,186	51,580	27,249	27,000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		125,481	121,737	107,691	103,229	99,651	79,915	179,647	142,960	136,606

WC022 Witzenberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	151	-	-	-	-	-	-
Current year receipts		47,513	51,872	56,496	58,307	57,466	56,202	63,502	68,767	75,035
Conditions met - transferred to revenue		47,513	51,721	56,647	58,307	57,466	56,202	63,502	68,767	75,035
Conditions still to be met - transferred to liabilities		-	151	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	(1,076)	-	-	-	-	-	-
Current year receipts		17,347	32,511	22,530	19,600	14,783	10,807	64,365	46,944	34,571
Conditions met - transferred to revenue		17,347	33,587	21,454	19,600	14,783	10,807	64,365	46,944	34,571
Conditions still to be met - transferred to liabilities		-	(1,076)	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(5)	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(5)	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	1,019	-	-	-	-	-	-
Current year receipts		(351)	(524)	(479)	(255)	(1,181)	(721)	(200)	-	-
Conditions met - transferred to revenue		(351)	(1,543)	540	(255)	(1,181)	(721)	(200)	-	-
Conditions still to be met - transferred to liabilities		-	1,019	-	-	-	-	-	-	-
Total operating transfers and grants revenue		64,505	83,765	78,641	77,652	71,068	66,287	127,667	115,711	109,606
Total operating transfers and grants - CTBM	2	-	94	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	(8,907)	-	-	-	-	-	-
Current year receipts		(59,565)	(33,330)	(19,479)	(23,104)	(23,909)	(11,731)	(51,580)	(27,249)	(27,000)
Conditions met - transferred to revenue		(59,565)	(24,423)	(28,386)	(23,104)	(23,909)	(11,731)	(51,580)	(27,249)	(27,000)
Conditions still to be met - transferred to liabilities		-	(8,907)	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(13,521)	(14,806)	(32,155)	(1,076)	(31,024)	(27,460)	-	-	-
Conditions met - transferred to revenue		(13,521)	(14,806)	(32,155)	(1,076)	(31,024)	(27,460)	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(701)	-	(6,838)	(1,038)	(1,138)	(379)	-	-	-
Conditions met - transferred to revenue		(701)	-	(6,838)	(1,038)	(1,138)	(379)	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		(73,786)	(39,229)	(67,379)	(25,218)	(56,070)	(39,570)	(51,580)	(27,249)	(27,000)
Total capital transfers and grants - CTBM	2	-	(8,907)	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		(9,281)	44,536	11,262	52,435	14,997	26,717	76,087	88,462	82,606
TOTAL TRANSFERS AND GRANTS - CTBM		-	(8,813)	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Donation tourism and sundry		767	812	922	831	819	852	852	881	930	976
Total Cash Transfers To Organisations		767	812	922	831	819	852	852	881	930	976
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	767	812	922	831	819	852	852	881	930	976
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	767	812	922	831	819	852	852	881	930	976

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		6,147	6,922	7,160	7,945	7,945	7,945	8,445	8,952	9,489
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		786	866	905	1,004	1,004	1,004	1,020	1,081	1,146
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,932	7,789	8,065	8,949	8,949	8,949	9,465	10,033	10,635
% increase	4		12.4%	3.5%	11.0%	-	-	5.8%	6.0%	6.0%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		3,205	3,412	3,656	3,917	3,917	3,917	4,062	4,265	4,479
Pension and UIF Contributions		528	613	698	637	637	637	670	704	739
Medical Aid Contributions		-	-	-	111	111	111	124	131	127
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	757	690	785	785	785	767	805	845
Motor Vehicle Allowance	3	512	696	790	859	859	859	900	945	993
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	144	85	103	103	103	66	69	73
Other benefits and allowances	3	-	-	92	136	136	136	145	154	164
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6				-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,245	5,623	6,012	6,548	6,548	6,548	6,734	7,074	7,420
% increase	4		32.4%	6.9%	8.9%	-	-	2.8%	5.0%	4.9%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		57,287	61,169	66,383	78,734	78,734	78,734	81,532	88,051	95,511
Pension and UIF Contributions		10,142	11,237	11,339	13,726	13,726	13,726	14,540	15,705	16,955
Medical Aid Contributions		4,305	4,871	5,102	6,191	6,191	6,191	6,916	7,466	8,052
Overtime		6,809	8,257	9,208	7,361	7,376	7,376	10,152	10,925	11,752
Performance Bonus		5,043	4,838	4,909	6,826	6,826	6,826	6,813	7,363	7,953
Motor Vehicle Allowance	3	3,011	3,012	3,145	3,919	3,919	3,919	4,251	5,116	4,948
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	676	668	689	857	857	857	5,269	5,699	6,165
Other benefits and allowances	3	2,342	2,332	4,916	3,457	3,451	3,451	3,454	3,694	3,944
Payments in lieu of leave		291	634	536	750	750	750	750	791	831
Long service awards		279	424	419	347	347	347	367	388	407
Post-retirement benefit obligations	6	2,889	2,719	2,926	2,651	2,651	2,651	2,887	3,106	3,262
Sub Total - Other Municipal Staff		93,074	100,162	109,571	124,819	124,828	124,828	136,931	148,303	159,778
% increase	4		7.6%	9.4%	13.9%	0.0%	-	9.7%	8.3%	7.7%
Total Parent Municipality		104,252	113,573	123,648	140,317	140,326	140,326	153,130	165,410	177,833
			8.9%	8.9%	13.5%	0.0%	-	9.1%	8.0%	7.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		104,252	113,573	123,648	140,317	140,326	140,326	153,130	165,410	177,833
% increase	4		8.9%	8.9%	13.5%	0.0%	-	9.1%	8.0%	7.5%
TOTAL MANAGERS AND STAFF	5,7	97,319	105,785	115,583	131,367	131,376	131,376	143,665	155,377	167,198

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		529,083	85 949	97,364			626,447
Chief Whip			–	–	–			–
Executive Mayor			187,955	36,536	660,455			884,946
Deputy Executive Mayor			530,839	86,113	95,344			712,296
Executive Committee			2,079,158	379,654	215,624			2,674,436
Total for all other councillors			–	570,842	3,982,774			4,553,616
Total Councillors	8	–	3,327,035	1,073,145	5,051,561			9,451,741
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,048,922	300,660	113,400	187,962		1,650,944
Chief Finance Officer			670,222	203,495	269,919	144,731		1,288,367
Director Community Services			805,836	226,564	94,500	144,731		1,271,631
Director Corporate Services			768,957	182,915	176,400	144,731		1,273,003
Director Technical Services			768,325	31,812	326,980	144,731		1,271,848
								–
<i>List of each official with packages >= senior manager</i>								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	4,062,262	945,446	981,199	766,886		6,755,793
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	7,389,297	2,018,591	6,032,760	766,886		16,207,534

[illegible][illegible]

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue By Source																
Property rates		22,318	4,494	4,418	4,268	4,053	4,071	4,049	3,958	1,970	2,064	1,976	1,988	59,625	64,414	69,579
Property rates - penalties & collection charges		120	114	114	162	137	122	89	105	82	106	129	122	1,400	1,512	1,633
Service charges - electricity revenue		20,958	19,746	18,302	15,189	14,604	16,130	16,557	18,950	19,860	19,834	20,609	14,676	215,414	232,691	251,350
Service charges - water revenue		3,069	2,462	2,419	3,630	2,607	3,958	3,839	3,785	3,794	3,439	3,834	2,366	39,203	41,096	43,150
Service charges - sanitation revenue		1,398	1,852	2,391	1,359	1,855	1,835	1,367	1,367	1,977	1,441	1,433	1,695	19,968	20,925	21,977
Service charges - refuse revenue		1,731	1,733	1,733	1,713	1,714	1,709	1,715	1,722	1,646	1,692	1,656	1,656	20,419	21,442	22,514
Service charges - other		43	43	43	43	43	43	43	43	43	43	43	43	511	540	567
Rental of facilities and equipment		627	670	819	831	699	905	1,128	721	1,111	697	690	577	9,475	10,001	10,574
Interest earned - external investments		297	341	265	380	454	370	360	462	279	324	400	548	4,480	4,562	4,640
Interest earned - outstanding debtors		439	461	451	462	455	513	444	451	450	450	436	462	5,474	5,778	6,074
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	13,020	13,801	14,629
Licences and permits		12	12	15	18	16	12	15	11	14	14	17	12	168	178	187
Agency services		300	280	391	410	399	310	496	365	370	335	290	329	4,274	4,524	4,782
Transfers recognised - operational		23,760	93	1,182	558	817	48,285	213	405	44,518	914	1,184	12,880	134,809	119,516	113,386
Other revenue		307	329	320	326	353	359	499	322	409	350	299	398	4,272	4,503	4,734
Gains on disposal of PPE		0	0	0	0	0	0	0	0	0	0	0	0	2	3	3
Total Revenue (excluding capital transfers and contribution)		76,464	33,715	33,947	30,431	29,290	79,707	31,899	33,752	77,607	32,787	34,080	38,837	532,516	545,486	569,778
Expenditure By Type																
Employee related costs		11,573	11,499	13,954	13,109	12,743	11,534	11,813	17,344	9,421	10,334	9,915	10,426	143,665	155,377	167,198
Remuneration of councillors		748	739	739	739	739	739	1,014	778	673	1,046	771	739	9,465	10,033	10,635
Debt impairment		1,303	1,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	25,640	27,100	28,561
Depreciation & asset impairment		189	189	189	189	189	189	189	297	5,320	5,225	5,299	22,014	39,480	46,045	47,998
Finance charges		515	718	1,227	617	617	743	698	618	1,229	515	515	3,699	11,710	11,249	11,636
Bulk purchases		-	18,429	19,634	11,673	12,236	12,311	12,433	15,851	13,959	16,462	13,861	32,371	179,221	193,559	209,043
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		1,422	900	831	1,200	1,197	1,888	987	1,292	1,042	847	938	2,384	14,929	15,381	16,298
Transfers and grants		73	73	73	73	73	73	73	73	73	73	73	73	881	930	976
Other expenditure		7,838	9,552	9,745	10,813	10,832	10,717	9,981	9,691	11,416	10,425	11,276	17,423	129,709	113,250	104,365
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		23,661	43,404	48,695	40,717	40,929	40,498	39,493	48,249	45,438	47,230	44,952	91,434	554,700	572,923	596,710
Surplus/(Deficit)																
Transfers recognised - capital		52,803	(9,690)	(14,748)	(10,285)	(11,639)	39,209	(7,594)	(14,496)	32,169	(14,443)	(10,871)	(52,598)	(22,184)	(27,437)	(26,932)
Contributions recognised - capital		2,328	2,328	3,983	4,674	7,576	3,181	2,328	4,332	2,242	(4,788)	(3,668)	27,063	51,580	27,249	27,000
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
		55,131	(7,361)	(10,766)	(5,611)	(4,063)	42,390	(5,266)	(10,165)	34,411	(19,231)	(14,539)	(25,535)	29,396	(188)	68
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	55,131	(7,361)	(10,766)	(5,611)	(4,063)	42,390	(5,266)	(10,165)	34,411	(19,231)	(14,539)	(25,535)	29,396	(188)	68

WC022 Witzenberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue by Vote																
Vote 1 - Budget & Treasury Office		23,001	5,208	6,047	5,326	5,372	5,010	4,745	4,937	2,756	3,402	3,835	7,192	76,831	79,244	84,855
Vote 2 - Civil Services		8,919	8,768	10,915	11,767	10,183	10,238	9,640	9,592	10,050	2,174	3,647	33,171	129,063	108,536	110,707
Vote 3 - Community & Social Services		23,705	59	142	251	300	20,106	175	210	16,304	216	63	8,568	70,098	75,630	82,390
Vote 4 - Corporate Services		45	45	45	45	1,045	45	45	45	45	45	45	45	1,544	574	602
Vote 5 - Electricity		20,993	19,803	18,350	15,247	17,615	17,076	16,598	21,001	19,906	19,881	20,642	14,735	221,846	240,361	261,060
Vote 6 - Executive & Council		75	75	76	75	119	76	75	77	75	75	75	76	949	969	1,018
Vote 7 - Housing		56	57	57	57	57	28,057	57	57	28,056	59	57	57	56,685	38,732	25,769
Vote 8 - Planning		86	95	101	106	88	64	247	100	179	113	67	165	1,410	1,492	1,575
Vote 9 - Public Safety		1,375	1,352	1,466	1,489	1,475	1,383	1,571	1,435	1,444	1,409	1,368	1,401	17,168	18,192	19,272
Vote 10 - Sport & Recreation		537	581	731	742	612	833	1,074	631	1,034	626	613	489	8,502	9,005	9,529
Vote 11 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		78,792	36,043	37,930	35,105	36,866	82,888	34,227	38,084	79,849	27,999	30,413	65,899	584,096	572,735	596,778
Expenditure by Vote to be appropriated																
Vote 1 - Budget & Treasury Office		2,054	2,444	2,532	2,315	2,506	2,545	2,581	2,573	5,657	2,489	3,648	5,571	36,916	37,302	39,708
Vote 2 - Civil Services		4,955	5,685	6,752	7,033	6,623	6,724	6,386	7,472	8,946	8,498	8,840	29,908	107,823	116,146	122,674
Vote 3 - Community & Social Services		1,946	1,794	2,661	2,662	2,618	2,501	2,505	3,082	(2,845)	2,541	2,346	2,914	24,724	24,922	26,775
Vote 4 - Corporate Services		(251)	305	(336)	120	347	(1,229)	(1,599)	1,057	28,424	630	(64)	1,385	28,789	31,017	32,904
Vote 5 - Electricity		2,777	21,385	23,017	14,942	15,349	15,291	15,484	19,053	2,203	20,612	17,897	36,227	204,239	222,155	239,439
Vote 6 - Executive & Council		3,901	3,063	3,546	3,324	3,187	3,312	3,459	3,330	1,708	1,857	1,594	3,205	35,485	37,759	40,120
Vote 7 - Housing		4,776	4,937	4,988	4,987	5,001	4,993	5,018	5,032	4,913	4,946	4,990	5,280	59,860	42,063	29,365
Vote 8 - Planning		245	225	257	252	179	267	285	300	1,002	359	335	419	4,126	4,435	4,764
Vote 9 - Public Safety		1,256	1,454	2,610	2,513	2,720	3,583	2,652	3,117	95	2,456	2,633	3,850	28,939	30,794	32,862
Vote 10 - Sport & Recreation		2,001	2,112	2,668	2,568	2,398	2,511	2,723	3,232	(4,663)	2,842	2,733	2,676	23,799	26,330	28,099
Vote 11 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		23,661	43,404	48,695	40,717	40,929	40,498	39,493	48,249	45,438	47,230	44,952	91,434	554,700	572,923	596,710
Surplus/(Deficit) before assoc.		55,131	(7,361)	(10,766)	(5,611)	(4,063)	42,390	(5,266)	(10,165)	34,411	(19,231)	(14,539)	(25,535)	29,396	(188)	68
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	55,131	(7,361)	(10,766)	(5,611)	(4,063)	42,390	(5,266)	(10,165)	34,411	(19,231)	(14,539)	(25,535)	29,396	(188)	68

WC022 Witzenberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue - Standard																
<i>Governance and administration</i>		120	120	121	120	1,164	121	120	123	120	120	(3,790)	80,862	79,324	80,787	86,475
Executive and council		75	75	76	75	119	76	75	77	75	75	(3,835)	3,986	949	969	1,018
Budget and treasury office		23,001	5,208	6,047	5,326	5,372	5,010	4,745	4,937	2,756	3,402	3,835	7,192	76,831	79,244	84,855
Corporate services		(22,956)	(5,163)	(6,001)	(5,280)	(4,327)	(4,964)	(4,700)	(4,891)	(2,711)	(3,357)	(3,790)	69,684	1,544	574	602
<i>Community and public safety</i>		25,357	1,756	1,989	2,110	2,367	50,060	2,366	2,414	46,454	1,960	1,793	10,174	148,801	137,847	133,980
Community and social services		23,697	51	134	243	292	20,098	167	202	16,296	208	55	8,561	70,005	75,532	82,287
Sport and recreation		537	581	731	742	612	833	1,074	631	1,034	626	613	489	8,502	9,005	9,529
Public safety		1,067	1,067	1,067	1,067	1,406	1,072	1,067	1,524	1,067	1,067	1,067	13,609	14,578	16,395	16,395
Housing		56	57	57	57	57	28,057	57	57	28,056	59	57	57	56,685	38,732	25,769
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		412	398	518	547	514	398	769	486	574	473	386	517	5,993	13,406	24,567
Planning and development		94	103	108	114	95	72	254	107	187	121	75	173	1,504	1,590	1,678
Road transport		318	296	410	432	418	326	514	379	387	352	311	345	4,490	11,815	22,889
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29,901	28,560	29,254	27,003	27,449	27,298	26,227	30,125	29,945	22,044	24,278	47,895	349,978	340,696	351,756
Electricity		20,993	19,803	18,350	15,247	17,277	17,071	16,598	20,544	19,906	19,881	20,642	14,735	221,046	239,361	259,060
Water		5,575	4,968	4,925	6,136	5,113	6,464	6,344	6,290	5,620	(1,173)	(5)	26,496	76,752	56,501	45,614
Waste water management		1,492	1,946	4,137	3,798	3,236	1,944	1,459	1,459	2,664	1,534	1,876	4,899	30,444	22,002	23,109
Waste management		1,841	1,843	1,842	1,822	1,824	1,819	1,825	1,832	1,755	1,801	1,765	1,766	21,736	22,831	23,973
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		55,791	30,835	31,883	29,780	31,494	77,878	29,482	33,147	77,093	24,597	22,667	139,449	584,096	572,735	596,778
Expenditure - Standard																
<i>Governance and administration</i>		5,808	5,919	5,876	5,990	6,174	4,747	4,564	7,075	35,778	5,148	5,297	10,342	102,717	107,831	114,624
Executive and council		3,286	2,442	2,776	2,615	2,473	2,605	2,751	2,011	1,619	1,780	1,504	3,097	28,959	30,874	32,855
Budget and treasury office		2,670	3,064	3,302	3,024	3,220	3,252	3,289	3,893	5,746	2,566	3,739	5,680	43,443	44,187	46,972
Corporate services		(148)	412	(203)	351	481	(1,110)	(1,476)	1,171	28,413	802	55	1,565	30,315	32,771	34,796
<i>Community and public safety</i>		8,939	9,262	11,721	11,514	11,578	12,442	11,737	13,159	4,928	11,758	11,737	13,892	132,666	119,416	112,013
Community and social services		1,102	967	1,698	1,723	1,701	1,606	1,594	2,109	3,494	1,638	1,405	2,263	21,300	21,256	22,851
Sport and recreation		2,001	2,112	2,668	2,568	2,398	2,511	2,723	3,232	(4,663)	2,842	2,733	2,676	23,799	26,330	28,099
Public safety		1,060	1,246	2,367	2,236	2,477	3,332	2,403	2,787	1,185	2,333	2,609	3,673	27,707	29,767	31,698
Housing		4,776	4,937	4,988	4,987	5,001	4,993	5,018	5,032	4,913	4,946	4,990	5,280	59,860	42,063	29,365
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,733	1,906	2,053	2,800	2,609	2,477	2,079	2,693	(3,672)	2,794	3,346	8,224	29,044	31,163	33,165
Planning and development		936	897	1,059	1,042	947	1,013	1,027	1,073	(5,154)	1,012	968	846	5,667	6,048	6,487
Road transport		669	881	862	1,636	1,540	1,342	909	1,462	1,905	1,558	2,098	7,212	22,075	23,715	25,174
Environmental protection		128	128	132	122	122	122	143	158	(424)	223	280	167	1,302	1,400	1,503
<i>Trading services</i>		7,121	26,257	28,985	20,352	20,507	20,771	21,052	25,261	8,344	27,470	24,511	58,915	289,545	313,744	336,101
Electricity		2,515	21,122	22,708	14,552	15,014	15,017	15,194	18,784	2,028	20,189	17,429	35,800	200,351	217,605	234,608
Water		2,777	2,843	3,597	3,099	2,989	3,088	3,051	3,589	(12,643)	3,265	3,263	6,113	25,030	26,928	28,433
Waste water management		(289)	(157)	91	(21)	(12)	56	293	110	20,862	1,331	1,248	4,536	28,050	31,162	33,117
Waste management		2,118	2,448	2,590	2,721	2,516	2,611	2,515	2,778	(1,903)	2,685	2,571	12,465	36,113	38,049	39,943
<i>Other</i>		61	61	61	61	61	61	61	61	61	61	61	61	728	768	807
Total Expenditure - Standard		23,661	43,404	48,695	40,717	40,929	40,498	39,493	48,249	45,438	47,230	44,952	91,434	554,700	572,923	596,710
Surplus/(Deficit) before assoc.		32,130	(12,570)	(16,812)	(10,937)	(9,435)	37,380	(10,011)	(15,101)	31,655	(22,633)	(22,285)	48,015	29,396	(188)	68
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	32,130	(12,570)	(16,812)	(10,937)	(9,435)	37,380	(10,011)	(15,101)	31,655	(22,633)	(22,285)	48,015	29,396	(188)	68

WC022 Witzenberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	250	250
Vote 2 - Civil Services		100	3,500	1,500	3,000	3,156	-	79	10,500	7,036	500	3,990	18,493	51,853	22,639	22,814
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	400	-	400	1,600	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		-	250	-	-	-	-	-	-	-	800	-	-	1,050	1,000	2,000
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	100	3,750	1,500	3,000	3,156	-	79	10,500	7,036	1,300	4,390	18,493	53,303	25,489	25,064
Single-year expenditure to be appropriated																
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	80	-	-	-	250	330	310	350
Vote 2 - Civil Services		570	4,023	3,050	1,300	-	-	-	-	-	-	-	6,800	15,743	2,770	-
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	300	-	-	300	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	150	1,000	1,150	70	70
Vote 5 - Electricity		25	400	1,200	10	160	-	-	1,500	5,700	-	-	-	8,995	9,037	8,500
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	200	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	3,100	3,100	-	-
Vote 10 - Sport & Recreation		-	-	-	500	-	-	300	500	-	-	-	-	1,300	761	412
Vote 11 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	595	4,423	4,250	1,810	160	-	300	2,080	5,700	300	150	11,150	30,918	13,148	9,332
Total Capital Expenditure	2	695	8,173	5,750	4,810	3,316	-	379	12,580	12,736	1,600	4,540	29,643	84,221	38,637	34,396

WC022 Witzenberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	80	-	-	150	1,050	1,280	630	670
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	80	-	-	-	50	130	560	600
Corporate services		-	-	-	-	-	-	-	-	-	-	150	1,000	1,150	70	70
<i>Community and public safety</i>		-	250	-	500	-	-	300	500	-	1,100	400	3,100	6,150	3,561	2,412
Community and social services		-	-	-	-	-	-	-	-	-	300	400	-	700	1,600	-
Sport and recreation		-	-	-	500	-	-	300	500	-	-	-	-	1,300	761	412
Public safety		-	250	-	-	-	-	-	-	-	800	-	3,100	4,150	1,000	2,000
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	200	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		245	1,100	-	10	-	-	-	-	-	-	-	3,600	4,955	6,936	18,000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		245	1,100	-	10	-	-	-	-	-	-	-	3,600	4,955	6,936	18,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		450	6,823	5,750	4,300	3,316	-	79	12,000	12,736	500	3,990	21,893	71,836	27,510	13,314
Electricity		-	400	1,200	-	160	-	-	1,500	5,700	-	-	-	8,960	9,000	8,500
Water		200	1,000	3,000	3,000	1,000	-	-	10,000	2,916	-	3,990	10,000	35,105	17,290	-
Waste water management		250	2,623	1,550	1,300	2,156	-	79	500	4,120	500	-	11,893	24,970	1,220	4,814
Waste management		-	2,800	-	-	-	-	-	-	-	-	-	-	2,800	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	695	8,173	5,750	4,810	3,316	-	379	12,580	12,736	1,600	4,540	29,643	84,221	38,637	34,396
Funded by:																
National Government		100	3,000	1,000	3,000	3,156	-	79	10,000	12,036	800	3,990	14,492	51,652	26,440	27,914
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	8,023	8,023	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		100	3,000	1,000	3,000	3,156	-	79	10,000	12,036	800	3,990	22,515	59,675	26,440	27,914
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	2,500	-	-	-	-	-	-	-	-	2,300	4,800	1,000	-
Internally generated funds		595	5,173	2,250	1,810	160	-	300	2,580	700	800	550	4,828	19,746	11,198	6,482
Total Capital Funding		695	8,173	5,750	4,810	3,316	-	379	12,580	12,736	1,600	4,540	29,643	84,221	38,637	34,396

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand															
Cash Receipts By Source															
Property rates	21,984	4,159	4,083	3,933	3,718	3,736	3,714	3,623	1,636	1,727	1,641	1,653	55,609	60,167	65,120
Property rates - penalties & collection charges	120	114	114	162	137	122	89	105	82	106	129	122	1,400	1,512	1,633
Service charges - electricity revenue	20,884	19,672	18,228	15,115	14,530	16,056	16,483	18,876	19,786	19,760	20,535	14,602	214,527	231,755	250,367
Service charges - water revenue	2,625	2,018	1,975	3,186	2,163	3,514	3,395	3,341	3,350	2,995	3,390	1,922	33,873	35,473	37,246
Service charges - sanitation revenue	1,266	1,720	2,259	1,227	1,723	1,703	1,235	1,235	1,845	1,309	1,301	1,563	18,385	19,255	20,224
Service charges - refuse revenue	1,444	1,446	1,446	1,426	1,427	1,423	1,429	1,435	1,359	1,405	1,369	1,369	16,976	17,810	18,700
Service charges - other	43	43	43	43	43	43	43	43	43	43	43	43	511	540	567
Rental of facilities and equipment	627	670	819	831	699	905	1,128	721	1,111	697	690	577	9,475	10,001	10,574
Interest earned - external investments	297	341	265	380	454	370	360	462	279	324	400	548	4,480	4,562	4,640
Interest earned - outstanding debtors	439	461	451	462	455	513	444	451	450	450	436	462	5,474	5,778	6,074
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1,068	1,068	68	68	68	68	68	68	68	68	68	68	2,820	2,990	3,171
Licences and permits	12	12	15	18	16	12	15	11	14	14	17	12	168	178	187
Agency services	300	280	391	410	399	310	496	365	370	335	290	329	4,274	4,524	4,782
Transfer receipts - operational	23,760	93	1,182	558	817	48,285	213	405	44,518	914	1,184	12,880	134,809	119,516	113,386
Other revenue	307	329	320	326	353	359	499	322	409	350	299	398	4,272	4,503	4,734
Cash Receipts by Source	75,176	32,426	31,659	28,143	27,002	77,419	29,610	31,464	75,320	30,497	31,792	36,548	507,054	518,563	541,404
Other Cash Flows by Source															
Transfer receipts - capital	2,328	2,328	3,983	4,674	7,576	3,181	2,328	4,332	2,242	(4,788)	(3,668)	27,063	51,580	27,249	27,000
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	77,505	34,754	35,641	32,817	34,578	80,599	31,939	35,796	77,562	25,709	28,124	63,611	558,634	545,812	568,404
Cash Payments by Type															
Employee related costs	11,573	11,499	13,954	13,109	12,743	11,534	11,813	17,344	9,421	10,334	9,915	10,426	143,665	155,377	167,198
Remuneration of councillors	748	739	739	739	739	739	1,014	778	673	1,046	771	739	9,465	10,033	10,635
Finance charges	515	718	1,227	617	617	743	698	618	1,229	515	515	3,699	11,710	11,249	11,636
Bulk purchases - Electricity	-	18,429	19,634	11,673	12,236	12,311	12,433	15,851	13,959	16,462	13,861	32,371	179,221	193,559	209,043
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1,422	900	831	1,200	1,197	1,888	987	1,292	1,042	847	938	2,384	14,929	15,381	16,298
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	73	73	73	73	73	73	73	73	73	73	73	73	881	930	976
Other expenditure	7,838	9,552	9,745	10,813	10,832	10,717	9,981	9,691	11,416	10,425	11,276	17,427	129,713	113,250	104,365
Cash Payments by Type	22,168	41,912	46,203	38,224	38,436	38,005	37,000	45,648	37,815	39,702	37,350	67,121	489,584	499,778	520,151
Other Cash Flows/Payments by Type															
Capital assets	695	8,173	5,750	4,810	3,316	-	379	12,580	12,736	1,600	4,540	15,150	69,728	39,178	29,582
Repayment of borrowing	-	-	4,170	-	510	129	-	-	4,261	-	528	139	9,736	3,302	2,297
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	22,863	50,084	56,122	43,034	42,262	38,134	37,379	58,228	54,812	41,302	42,417	82,409	569,047	542,258	552,030
NET INCREASE/(DECREASE) IN CASH HELD	54,641	(15,330)	(20,481)	(10,217)	(7,684)	42,465	(5,440)	(22,432)	22,750	(15,593)	(14,293)	(18,799)	(10,414)	3,554	16,374
Cash/cash equivalents at the month/year begin	63,113	117,754	102,424	81,943	71,726	64,042	106,506	101,066	78,634	101,384	85,791	71,498	63,113	52,699	56,254
Cash/cash equivalents at the month/year end	117,754	102,424	81,943	71,726	64,042	106,506	101,066	78,634	101,384	85,791	71,498	52,699	52,699	56,254	72,627

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

[illegible]

WC022 Witzenberg - 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

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

[illegible]

WC022 Witzenberg - Supporting Table SA34a Capital expenditure on new assets by asset class

W022 - Wittenberg - Supporting Table 3.1-1a Capital expenditure on new assets by asset class											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	17,212	6,324	43,983	35,069	58,817	58,817	71,423	34,109	33,314	
Infrastructure - Road transport		11,038	3,713	15,646	4,350	15,683	15,683	1,020	7,410	18,000	
Roads, Pavements & Bridges		8,604	2,996	12,231	4,000	6,915	6,915	720	7,190	18,000	
Storm water		2,434	718	3,415	350	8,768	8,768	300	220	-	
Infrastructure - Electricity		1,901	39	1,814	9,900	6,597	6,597	12,350	8,400	9,000	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		989	-	895	9,800	5,700	5,700	11,300	7,400	7,000	
Street Lighting		913	39	919	100	897	897	1,050	1,000	2,000	
Infrastructure - Water		2,269	1,810	13,809	8,413	17,180	17,180	32,205	15,990	-	
Dams & Reservoirs		-	-	-	-	-	-	24,422	490	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		2,269	1,810	13,809	8,413	17,180	17,180	7,783	15,500	-	
Infrastructure - Sanitation		2,003	761	12,715	10,906	15,288	15,288	25,848	2,309	6,314	
Reticulation		2,003	761	12,715	10,906	15,288	15,288	25,848	2,309	6,314	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	1,500	4,068	4,068	-	-	-	
Waste Management		-	-	-	1,500	500	500	-	-	-	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	3,568	3,568	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		3	5,205	14,803	6,917	200	200	200	-	450	-
Parks & gardens		7	562	3,320	94	-	-	-	-	-	-
Sportsfields & stadia			934	4,794	1,302	-	-	-	-	-	-
Swimming pools			3,567	1,497	-	-	-	-	-	-	-
Community halls			-	1,754	3,873	-	-	-	-	-	-
Libraries			-	3,263	1,648	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	450	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			50	-	-	-	-	-	-	-	-
Social rental housing			8	-	-	-	-	-	-	-	-
Other			93	175	-	200	200	200	-	-	-
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties	10	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets	10	1,454	826	896	11,064	9,726	9,726	5,575	4,028	1,032	
General vehicles		-	-	-	1,960	2,210	2,210	2,600	1,300	-	
Specialised vehicles		754	-	-	3,000	700	700	-	-	-	
Plant & equipment		674	613	614	-	580	580	-	-	-	
Computers - hardware/equipment		-	-	-	940	945	945	80	260	300	
Furniture and other office equipment		-	201	282	101	120	120	335	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	79	79	1,400	-	-	
Other Buildings		-	-	-	2,080	1,426	1,426	-	1,850	250	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		26	12	-	2,983	3,666	3,666	1,160	618	482	
Agricultural assets		11	-	-	-	-	-	-	-	-	-
Agricultural 1			-	-	-	-	-	-	-	-	-
Agricultural 2	-		-	-	-	-	-	-	-	-	
Biological assets	12	-	-	-	-	-	-	-	-	-	
Biological 1		-	-	-	-	-	-	-	-	-	
Biological 2		-	-	-	-	-	-	-	-	-	
Intangibles	13	-	-	-	200	320	320	-	-	-	
Computers - software & programming		-	-	-	200	320	320	-	-	-	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	23,871	21,954	51,796	46,533	69,062	69,062	76,998	38,587	34,346	
Specialised vehicles	14	754	-	-	3,000	700	700	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	
Fire		754	-	-	3,000	700	700	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

WC022 Witzenberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		58,381	30,560	8,876	4,525	4,670	4,670	5,423	-	-
Infrastructure - Road transport		20,381	8,277	819	3,500	3,500	3,500	3,600	-	-
Roads, Pavements & Bridges		16,918	6,785	819	3,500	3,500	3,500	3,600	-	-
Storm water		3,463	1,492	-	-	-	-	-	-	-
Infrastructure - Electricity		957	2,146	482	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		957	2,146	482	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		23,022	7,707	1,681	-	145	145	-	-	-
Dams & Reservoirs		-	207	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		23,022	7,500	1,681	-	145	145	-	-	-
Infrastructure - Sanitation		14,020	12,282	5,893	1,025	1,025	1,025	1,823	-	-
Reticulation		14,020	12,282	5,893	1,025	1,025	1,025	1,823	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	148	-	-	-	-	-	-	-
Waste Management		-	148	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		402	1,248	424	150	147	147	1,000	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		104	-	-	150	147	147	500	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		219	638	156	-	-	-	-	-	-
Libraries		-	-	11	-	-	-	-	-	-
Recreational facilities		79	553	257	-	-	-	500	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	56	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4,166	5,088	2,944	1,560	1,722	1,722	800	50	50
General vehicles		-	1,689	855	530	580	580	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		3,173	2,653	1,390	-	-	-	-	-	-
Computers - hardware/equipment		514	366	373	-	89	89	-	-	-
Furniture and other office equipment		280	188	326	150	150	150	150	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		198	144	-	625	625	625	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	46	-	255	279	279	650	50	50
Intangibles		747	116	-	-	-	-	-	-	-
Computers - software & programming		747	116	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	#VALUE!	#VALUE!	#VALUE!	6,235	6,539	6,539	7,223	50	50
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	11.8%	8.6%	8.6%	8.6%	0.1%	0.1%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	25.9%	17.3%	17.3%	18.3%	0.1%	0.1%

WC022 Witzenberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			9,813	10,369	13,961	15,308	15,673	15,673	17,517	18,612	19,590
Infrastructure - Road transport			3,299	3,906	7,447	7,223	7,218	7,218	8,096	8,585	9,051
Roads, Pavements & Bridges			2,763	3,134	6,241	5,922	6,322	6,322	6,717	7,129	7,523
Storm water			536	772	1,206	1,301	896	896	1,379	1,455	1,528
Infrastructure - Electricity			4,126	3,442	2,780	4,442	4,442	4,442	4,743	5,088	5,342
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			3,180	2,506	2,379	3,305	3,305	3,305	3,539	3,817	4,008
Street Lighting			946	936	401	1,137	1,137	1,137	1,205	1,271	1,335
Infrastructure - Water			1,056	1,292	1,468	1,476	2,200	2,200	1,618	1,699	1,784
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			1,056	1,292	1,468	1,476	2,200	2,200	1,618	1,699	1,784
Infrastructure - Sanitation			1,331	1,730	2,266	2,166	1,812	1,812	3,060	3,240	3,413
Reticulation			1,331	1,730	2,266	2,166	1,812	1,812	3,060	3,240	3,413
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation		2	-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-	-
Community			1,204	1,053	1,535	1,454	1,746	1,746	1,873	1,880	2,018
Parks & gardens			39	30	59	54	54	54	61	65	68
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			27	29	151	177	153	153	299	189	198
Libraries			-	120	127	150	516	516	185	178	187
Recreational facilities			992	741	908	790	710	710	859	945	1,031
Fire, safety & emergency			4	1	125	136	166	166	311	333	356
Security and policing			-	-	-	-	-	-	-	-	-
Buses		7	-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			7	9	10	22	22	22	24	25	26
Social rental housing		8	-	-	-	-	-	-	-	-	-
Other			135	123	156	125	125	125	135	145	152
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other		9	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			2,507	3,572	2,974	3,513	4,120	4,120	2,806	4,624	4,869
General vehicles			1,207	2,070	1,431	2,448	2,490	2,490	1,129	2,756	2,904
Specialised vehicles		10	56	89	154	77	69	69	27	84	89
Plant & equipment			262	185	106	227	215	215	239	256	272
Computers - hardware/equipment			238	343	344	189	257	257	327	343	361
Furniture and other office equipment			205	177	218	295	308	308	245	259	272
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			539	706	720	278	781	781	840	925	971
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		1	13,524	14,994	18,470	20,275	21,539	21,539	22,197	25,115	26,476
Specialised vehicles			56	89	154	77	69	69	27	84	89
Refuse			-	-	-	-	-	-	-	-	-
Fire			56	89	154	77	69	69	27	84	89
Conservancy			-	-	-	-	-	-	-	-	-
R&M as a % of PPE			2.4%	2.5%	2.8%	3.0%	3.1%	3.1%	2.7%	3.1%	3.3%
R&M as % Operating Expenditure			4.0%	3.9%	4.6%	4.5%	4.6%	4.6%	4.0%	4.4%	4.4%

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

2022 Wilson's Supporting Table One (a) Depreciation by asset class										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Depreciation by Asset Class/Sub-class										
Infrastructure		11,308	9,083	11,102	7,628	11,972	11,972	13,425	13,017	13,569
Infrastructure - Road transport		3,381	2,751	3,665	2,101	3,298	3,298	4,536	4,400	4,586
Roads, Pavements & Bridges		3,381	2,751	3,665	2,101	3,298	3,298	4,536	4,400	4,586
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,384	1,610	1,770	1,929	3,028	3,028	2,097	2,034	2,121
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,293	1,563	1,720	1,871	2,936	2,936	2,037	1,976	2,059
Street Lighting		91	46	50	59	92	92	60	59	61
Infrastructure - Water		2,509	2,048	2,662	1,700	2,669	2,669	3,180	3,084	3,215
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		2,509	2,048	2,662	1,700	2,669	2,669	3,180	3,084	3,215
Infrastructure - Sanitation		2,934	2,537	2,867	1,722	2,703	2,703	3,445	3,336	3,478
Reticulation		2,934	2,537	2,867	1,722	2,703	2,703	3,445	3,336	3,478
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		101	138	138	175	275	275	168	163	169
Waste Management		61	-	-	-	-	-	-	-	-
Transportation		1	2	2	2	3	3	2	2	2
Gas		38	136	136	173	271	271	166	161	168
Other		0	(0)	(0)	0	(0)	(0)	0	(0)	0
Community		591	669	1,238	515	808	808	1,583	1,461	1,523
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		48	30	344	19	30	30	418	405	422
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		13	5	5	6	9	9	6	5	6
Libraries		5	1	68	2	3	3	213	207	215
Recreational facilities		373	444	632	358	561	561	744	721	752
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		513	267	266	186	292	292	207	161	168
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		(361)	(78)	(76)	(56)	(88)	(88)	(4)	(39)	(40)
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		579	297	315	366	574	574	383	372	387
Housing development		-	-	-	-	-	-	-	-	-
Other		579	297	315	366	574	574	383	372	387
Other assets		970	7,282	13,033	14,840	23,292	22,334	23,981	31,163	32,369
General vehicles		2,748	1,490	1,739	1,892	2,970	2,970	1,945	1,668	1,739
Specialised vehicles		32	75	94	64	101	101	114	111	-
Plant & equipment		709	490	497	550	863	863	363	74	77
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		3,204	1,717	1,382	1,055	1,657	1,657	978	737	769
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		58	29	29	37	58	58	35	34	36
Civic Land and Buildings		1,585	395	401	488	766	766	734	712	742
Other Buildings		2,058	1,019	1,116	1,301	2,042	2,042	1,348	1,308	1,363
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		(9,424)	2,068	7,774	9,452	14,835	13,878	18,462	26,519	27,644
Intangibles		1,206	622	639	706	1,107	1,107	109	32	33
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		1,206	622	639	706	1,107	1,107	109	32	33
Total Depreciation	1	14,654	17,953	26,327	24,054	37,754	36,796	39,480	46,045	47,882
Specialised vehicles		32	75	94	64	101	101	114	111	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		32	75	94	64	101	101	114	111	-
Conservancy		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Budget & Treasury Office		330	560	600	615	630	646	662
Vote 2 - Civil Services		67,596	25,409	22,814	23,384	23,969	24,568	25,182
Vote 3 - Community & Social Services		700	1,600	-	-	-	-	-
Vote 4 - Corporate Services		1,150	70	70	72	74	75	77
Vote 5 - Electricity		10,045	10,037	10,500	10,763	11,032	11,307	11,590
Vote 6 - Executive & Council		-	-	-	-	-	-	-
Vote 7 - Housing		-	200	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-
Vote 9 - Public Safety		3,100	-	-	-	-	-	-
Vote 10 - Sport & Recreation		1,300	761	412	422	433	444	455
Total Capital Expenditure		84,221	38,637	34,396	35,256	36,137	37,041	37,967
Future operational costs by vote	2							
Vote 1 - Budget & Treasury Office		36,916	37,302	39,708	42,091	44,616	47,293	50,131
Vote 2 - Civil Services		107,823	116,146	122,674	130,035	137,837	146,107	154,873
Vote 3 - Community & Social Services		24,724	24,922	26,775	28,382	30,085	31,890	33,803
Vote 4 - Corporate Services		28,789	31,017	32,904	34,878	36,970	39,189	41,540
Vote 5 - Electricity		204,239	222,155	239,439	253,806	269,034	285,176	302,287
Vote 6 - Executive & Council		35,485	37,759	40,120	42,527	45,078	47,783	50,650
Vote 7 - Housing		59,860	42,063	29,365	31,127	32,994	34,974	37,072
Vote 8 - Planning		4,126	4,435	4,764	5,050	5,353	5,674	6,014
Vote 9 - Public Safety		28,939	30,794	32,862	34,834	36,924	39,139	41,488
Vote 10 - Sport & Recreation		23,799	26,330	28,099	29,785	31,572	33,466	35,474
Total future operational costs		554,700	572,923	596,710	632,513	670,463	710,691	753,333
Future revenue by source	3							
Property rates		59,625	64,414	69,579	73,754	78,179	82,870	87,842
Property rates - penalties & collection charges		1,400	1,512	1,633	1,715	1,800	1,890	1,985
Service charges - electricity revenue		215,414	232,691	251,350	263,918	277,114	290,970	305,518
Service charges - water revenue		39,203	41,096	43,150	45,308	47,573	49,952	52,450
Service charges - sanitation revenue		19,968	20,925	21,977	23,076	24,230	25,442	26,714
Service charges - refuse revenue		20,419	21,442	22,514	23,640	24,822	26,063	27,366
Service charges - other		511	540	567	595	625	656	689
Rental of facilities and equipment		9,475	10,001	10,574	11,102	11,658	12,240	12,852
<i>List other revenues sources if applicable</i>		218,079	180,114	175,433	184,205	193,415	203,086	213,240
Total future revenue		584,096	572,735	596,778	627,313	659,416	693,169	728,656
Net Financial Implications		54,825	38,825	34,328	40,455	47,184	54,563	62,643

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
R thousand	4				6	3	3	5								
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Budget & Treasury Office		Printer	510200041		Yes	Other	Office equipment			118	-	-	-	-	All	N
Budget & Treasury Office		Insurance Replacements	510,200,071		Yes	Other	Other			-	70	50	50	50	All	R
Budget & Treasury Office		It Equipment	510,200,081		Yes	Other	Office equipment			-	5	80	260	300	All	N
Budget & Treasury Office		Meter Reading Equipment	510,300,061		Yes	Other	Other			-	350	-	-	-	All	N
Budget & Treasury Office		Upgrading Of Cashier Offices	510,300,081		Yes	Land & Buildings	Other Land and Buildings			-	-	200	250	250	All	N
Community & Social Services		Fencing Cemeteries Extensions	520,101,301		Yes	Infrastructure	Security Measures			-	100	-	-	-	All	N
Housing		Fencing Maple Park	520,300,041		Yes	Other	Security Measures			-	-	-	200	-	5	N
Community & Social Services		Book Detecting Systems	520,400,121		Yes	Other	Office equipment			220	800	-	-	-	3	N
Community & Social Services		New Furniture	520,400,141		Yes	Other	Office equipment			62	71	-	-	-	All	N
Community & Social Services		New Furniture	520,400,191		Yes	Other	Other			-	125	-	-	-	All	R
Community & Social Services		Op Die Berg Mobile Unit	520,400,221		Yes	Other	Other			-	250	-	-	-	9	N
Community & Social Services		Buildings - Ceres John Steyn Library	520,400,681		Yes	Other	Security Measures			11	-	-	-	-	3	N
Community & Social Services		New Library - Pa Hamlet	520,490,001		Yes	Community	Libraries			1,648	-	-	-	-	4	N
Public Safety		Brandbestrydings Toerusting	520,500,051		Yes	Other	Other			-	50	-	-	-	All	N
Public Safety		Vehicle Replacement Programme	520,500,061		Yes	Other	Fire			-	201	2,300	-	-	All	N
Public Safety		Plant & Equipment	520,500,071		Yes	Other	Office equipment			-	19	-	-	-	All	N
Public Safety		Radio Communication Equipment	520,500,081		Yes	Other	Plant & equipment			-	1,079	-	-	-	All	N
Public Safety		Fire Fighting Equipment	520,501,361		Yes	Other	Other			37	-	-	-	-	All	N
Sport & Recreation		Furniture & Equipment	520,600,041		Yes	Other	Other			-	-	-	100	-	All	N
Sport & Recreation		Plant & Equipment	520,600,051		Yes	Other	Other			-	-	-	-	220	All	N
Sport & Recreation		Fence Around Trampolines	520,600,061		Yes	Other	Security Measures			-	-	-	35	-	3	N
Sport & Recreation		Wardrobes For 28 B Chalets + 2	520,600,071		Yes	Other	Other			-	-	-	-	192	3	N
Sport & Recreation		Fiberglass - Witzenville Swimm	520,600,081		Yes	Community	Recreational Facilities			-	-	-	450	-	11	N
Sport & Recreation		Equipment Upgrading	520,601,371		Yes	Other	Other			169	2,000	-	-	-	3	N
Community & Social Services		Replace Town Hall Floor Ceres	521,100,081		Yes	Other	Office equipment			-	-	300	-	-	3	N
Community & Social Services		Replace Town Hall Floor Tulbag	521,100,101		Yes	Land & Buildings	Civic Land and Buildings			-	-	400	-	-	11	N
Community & Social Services		Pine Valley Hall - Ihhsdg	521,100,111		Yes	Community	Civic Land and Buildings			3,461	-	-	-	-	7	N
Community & Social Services		Pine Valley Hall- Mig	521,100,121		Yes	Community	Civic Land and Buildings			137	-	-	-	-	7	N
Community & Social Services		Pine Valley Community Hall	521,100,131		Yes	Community	Civic Land and Buildings			412	-	-	-	-	7	N
Community & Social Services		Stadsaal Vloer Vervanging	521,100,141		Yes	Land & Buildings	Other Land and Buildings			-	-	-	1,600	-	3	N
Community & Social Services		Upgrading of Community Hall ODB	521,100,151		Yes	Community	Civic Land and Buildings			-	-	500	-	-	9	N
Community & Social Services		Upgrading Community Halls And	521,102,471		Yes	Community	Civic Land and Buildings			-	5	-	-	-	All	N
Sport & Recreation		Equipment Upgrading	521,400,331		Yes	Other	Other			88	-	-	-	-	11	R
Community & Social Services		Parks Belguim Grant	521,860,001		Yes	Other	Other			94	373	-	-	-	All	N
Sport & Recreation		Plant & Equipment	521,901,401		Yes	Other	Other			61	83	300	176	-	All	N
Sport & Recreation		Replace Cutting Tractors	521,902,161		Yes	Other	Other motor vehicles			780	-	-	-	-	All	N
Public Safety		Fire Arms	522,000,051		Yes	Other	Other			-	100	-	-	-	All	N
Public Safety		Vehicle Replacement Program	522,000,071		Yes	Other	Other motor vehicles			-	670	-	-	-	All	N
Public Safety		Test Centre	522,000,091		Yes	Land & Buildings	Other Land and Buildings			-	-	800	-	-	All	N
Community & Social Services		Upgrading Of Nktaba Centre - O	522,200,031		Yes	Land & Buildings	Other Land and Buildings			19	625	-	-	-	9	R
Community & Social Services		It Equipment - Belguim Grant	522,200,041		Yes	Other	Office equipment			-	140	-	-	-	All	N
Sport & Recreation		Extension Of Sport Facility -	522,300,031		Yes	Community	Sportsfields			-	147	500	-	-	All	R
Sport & Recreation		Sport Facilities - Wolseley	522,370,001		Yes	Community	Sportsfields			1,302	-	-	-	-	7	N
Sport & Recreation		Swimming Pool Re-fibreglass	522,401,571		Yes	Community	Recreational Facilities			-	-	500	-	-	5	R

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4				6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Corporate Services		Office Furniture - Witzenberg	530,100,011		Yes	Other	Office equipment			293	150	150	-	-	All	R
Corporate Services		Upgrading Of Polo Cross Hall	530,250,001		Yes	Community	Civic Land and Buildings			-	74	926	-	-	1	N
Corporate Services		IT Equipment	530,401,631		Yes	Other	Office equipment			254	89	-	-	-	All	R
Corporate Services		Microsoft Licences	530,470,001		Yes	Intangibles	Intangibles			-	200	-	-	-	All	N
Corporate Services		Signage & Billboards	531,200,061		Yes	Other	Other			-	-	-	70	70	All	N
Electricity		Security Fence: Wolseley Store	540,500,021		Yes	Infrastructure	Security Measures			-	100	-	-	-	7	N
Electricity		Replace Ccm192 (cherry Picker)	540,500,031		Yes	Other	Other motor vehicles			855	-	-	-	-	All	N
Electricity		Vehicle Replacement Programme	540,500,071		Yes	Other	Other motor vehicles			-	350	-	-	-	All	R
Electricity		Electrical Network Housing Project	540,501,841		Yes	Infrastructure	Electricity Reticulation			919	4,000	5,000	6,000	7,000	All	N
Electricity		Professional Fees Rural Development Project	540,590,001		Yes	Infrastructure	Electricity Reticulation			895	900	100	-	-	All	N
Electricity		Streetlights	540,700,111		Yes	Infrastructure	Street Lighting			-	897	800	1,000	2,000	All	N
Electricity		Housing Projects Streetlights	540,700,121		Yes	Infrastructure	Street Lighting			-	-	500	-	-	All	N
Electricity		11 Kv Breakers 5 Wolseley (voo	540,800,021		Yes	Infrastructure	Electricity Reticulation			201	800	900	1,000	1,500	7	N
Electricity		11 Kv Ring Supply Stanlet/Rand	540,800,071		Yes	Infrastructure	Electricity Reticulation			-	-	1,000	500	-	5	N
Electricity		Remote Metering	540,801,981		Yes	Infrastructure	Electricity Reticulation			192	-	-	-	-	All	N
Electricity		11 Kv Supply-industrial Wols	540,806,411		Yes	Infrastructure	Electricity Reticulation			281	-	-	-	-	7	N
Electricity		Tools & Equipment	540,820,001		Yes	Other	Other			240	360	160	-	-	All	N
Electricity		Tools & Equipment	540,920,001		Yes	Other	Office equipment			370	30	35	37	-	All	N
Civil Services		Pine Valley Phase 2b Sanitation	541,100,031		Yes	Infrastructure	Sewerage Purification & Reticu			4,123	-	-	-	-	7	N
Civil Services		Bella Vista Sanitation	541,100,041		Yes	Infrastructure	Sewerage Purification & Reticu			2,462	419	-	-	-	6	N
Civil Services		Vredebes Housing Sanitation	541,100,051		Yes	Infrastructure	Sewerage Purification & Reticu			931	6,199	-	-	-	All	N
Civil Services		Bulk Sewer Bella Vista	541,100,061		Yes	Infrastructure	Sewerage Purification & Reticu			1,688	2,130	4,355	-	-	6	N
Civil Services		Toilets For Informal Settlemen	541,100,091		Yes	Infrastructure	Sewerage Purification & Reticu			411	10	-	-	-	All	N
Civil Services		Woleley & Tulbagh Wwtw Retention	541,100,101		Yes	Infrastructure	Sewerage Purification & Reticu			275	-	-	-	-	7	N
Civil Services		Ceres Vredebes New Bulk Sanita	541,100,111		Yes	Infrastructure	Sewerage Purification & Reticu			-	3,149	5,623	-	-	1	N
Civil Services		Vehicle Replacement Programme	541,100,191		Yes	Other	Other motor vehicles			-	-	1,200	-	-	All	N
Civil Services		Ceres: Bella Vista New Bulk Sanitation	541,100,201		Yes	Infrastructure	Sewerage Purification & Reticu			-	-	2,000	-	-	6	N
Civil Services		Ceres Vredebes New Bulk Sanita	541,100,211		Yes	Infrastructure	Sewerage Purification & Reticu			-	-	1,228	-	-	1	N
Civil Services		Sewer Pumps-replacement	541,101,321		Yes	Infrastructure	Sewerage Purification & Reticu			-	300	300	-	-	All	R
Civil Services		Tulbagh Wwtw Upgrade	541,102,651		Yes	Infrastructure	Sewerage Purification & Reticu			2,754	-	-	-	-	11,7	R
Civil Services		Sewer Network Replacement	541,105,061		Yes	Infrastructure	Sewerage Purification & Reticu			-	725	723	1,500	1,500	All	R
Civil Services		Tools & Equipment	541,120,001		Yes	Other	Other			-	100	100	-	-	All	N
Civil Services		Prof Fees Rural Development Projects	541,120,161		Yes	Infrastructure	Sewerage Purification & Reticu			805	259	-	-	-	All	N
Civil Services		Tulbagh Wwtw Upgrade Contrib	541,180,001		Yes	Infrastructure	Water Reservoirs & Reticulatio			2,864	-	-	-	-	11,7	N
Civil Services		Vredebes Bulk Sanitation	541,190,001		Yes	Infrastructure	Sewerage Purification & Reticu			2,295	6,690	5,596	-	-	1	N
Planning		Office Equipment Planning	541,200,031		Yes	Other	Other			33	-	-	-	-	3	N
Civil Services		Pine Valley Phase 2b Stormwater	541,300,051		Yes	Infrastructure	Roads, Pavements, Bridges & So			1,031	-	-	-	-	7	N
Civil Services		Bella Vista Storm Water	541,300,061		Yes	Infrastructure	Roads, Pavements, Bridges & So			1,357	419	-	-	-	6	N
Civil Services		Vredebes Housing Stormwater	541,300,071		Yes	Infrastructure	Roads, Pavements, Bridges & So			931	6,199	-	-	-	1	N
Civil Services		Bella Vista : Bulk Storm Water	541,300,091		Yes	Infrastructure	Roads, Pavements, Bridges & So			-	1,800	3,070	-	-	6	N
Civil Services		Network - Storm Water Upgrading	541,300,131		Yes	Infrastructure	Roads, Pavements, Bridges & So			-	150	200	220	-	All	N
Civil Services		Prof Fees For Rural Dev Projects	541,390,001		Yes	Infrastructure	Roads, Pavements, Bridges & So			96	200	-	-	-	All	N
Civil Services		Traffic Calming	541,400,111		Yes	Infrastructure	Roads, Pavements, Bridges & So			-	196	220	250	-	All	N
Civil Services		Pine Valley Phase 2b Roads	541,400,121		Yes	Infrastructure	Roads, Pavements, Bridges & So			3,186	-	-	-	-	7	N
Civil Services		Bella Vista Roads	541,400,131		Yes	Infrastructure	Roads, Pavements, Bridges & So			7,487	419	-	-	-	6	N
Civil Services		Vredebes Housing Roads	541,400,161		Yes	Infrastructure	Roads, Pavements, Bridges & So			931	6,199	-	-	-	1	N

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Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
R thousand	4				6	3	3	5								
Civil Services		Odb Internal Roads	541,400,181		Yes	Infrastructure	Roads, Pavements, Bridges & So			581	-	-	-	-	9	N
Civil Services		Skoonvlei Upgrading Of Roads	541,400,191		Yes	Infrastructure	Roads, Pavements, Bridges & So			239	-	800	-	-	6	N
Civil Services		Vehicle Replacement Programme	541,400,201		Yes	Other	Other motor vehicles			-	230	-	-	-	All	R
Civil Services		Jackhammers	541,400,211		Yes	Other	Other			-	84	-	-	-	All	R
Civil Services		Bridge Odb	541,400,251		Yes	Infrastructure	Roads, Pavements, Bridges & So			-	100	-	-	-	9	N
Civil Services		Vredebes Bulk Roads	541,400,261		Yes	Infrastructure	Roads, Pavements, Bridges & So			-	-	-	6,449	18,914	1	N
Civil Services		Digger loaders	541,400,281		Yes	Other	Other motor vehicles			-	-	-	400	500	All	n
Civil Services		Network Street	541,401,291		Yes	Infrastructure	Roads, Pavements, Bridges & So			-	4,426	2,200	-	-	All	R
Civil Services		Equipment	541,401,501		Yes	Other	Other			-	-	200	-	-	All	R
Civil Services		Prof Fees For Rural Dev Projec	541,403,891		Yes	Infrastructure	Roads, Pavements, Bridges & So			628	500	600	-	400	All	R
Civil Services		Vehicle Replacement Programme	541,600,021		Yes	Other	Other motor vehicles			-	1,540	-	-	-	All	N
Civil Services		Upgrade Wolseley Landfill Site	541,700,021		Yes	Infrastructure	Refuse sites			-	500	-	-	-	7	N
Civil Services		Vehicle Replacement Programme	541,700,041		Yes	Other	Other motor vehicles			-	-	2,300	-	-	All	N
Civil Services		Refuse Bins	541,700,051		Yes	Other	Other			-	-	500	-	-	All	N
Civil Services		Pine Valley Phase 2b Water	541,900,051		Yes	Infrastructure	Water Reservoirs & Reticulatio			1,031	-	-	-	-	7	N
Civil Services		Bella Vista Water	541,900,061		Yes	Infrastructure	Water Reservoirs & Reticulatio			1,256	419	-	-	-	6	N
Civil Services		Vredebes Housing Water	541,900,071		Yes	Infrastructure	Water Reservoirs & Reticulatio			931	6,199	-	-	-	1	N
Civil Services		Bulk Water Pine Valley	541,900,081		Yes	Infrastructure	Water Reservoirs & Reticulatio			1,442	2,662	-	-	-	7	N
Civil Services		Ceres: Bella Vista Bulk Water	541,900,091		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	-	4,483	5,500	-	6	N
Civil Services		Bulk Water Pine Valley (own Contribution)	541,900,141		Yes	Infrastructure	Water Reservoirs & Reticulatio			240	800	-	-	-	7	N
Civil Services		Skoonvlei Bulk Water	541,900,161		Yes	Infrastructure	Water Reservoirs & Reticulatio			993	-	-	-	-	5	N
Civil Services		Replace Water Meters	541,900,171		Yes	Infrastructure	Water Reservoirs & Reticulatio			116	145	-	-	-	All	R
Civil Services		Prepaid Water Meters	541,900,201		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	-	2,500	1,000	-	All	N
Civil Services		Infrastructure Management Syst	541,900,231		Yes	Other	Other			-	-	300	300	-	All	N
Civil Services		Drought Relief	541,900,251		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	100	-	-	-	11	N
Civil Services		Drought Relief (dept Of Lg)	541,900,261		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	1,100	2,400	-	-	11	N
Civil Services		Infrastructure Management Syst	541,900,271		Yes	Intangibles	Intangibles			-	120	-	-	-	All	N
Civil Services		Ceres: Bella Vista New Bulk Water	541,900,281		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	-	-	1,500	-	6	N
Civil Services		Ceres: Vredebes New Bulk Water	541,900,291		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	-	-	1,500	-	1	N
Civil Services		Tulbagh Dam	541,900,301		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	-	24,422	490	-	11	N
Civil Services		Telemetric Systems	541,901,051		Yes	Other	Plant & equipment			309	-	-	-	-	5	N
Civil Services		Network- Water Pipes & Valve Replacement	541,901,371		Yes	Infrastructure	Water Reservoirs & Reticulatio			-	1,100	300	800	1,500	All	N
Civil Services		Vredebes Bulk Water Supply	541,903,801		Yes	Infrastructure	Water Reservoirs & Reticulatio			8,909	4,800	3,000	7,000	-	1	N
Civil Services		Bulk Water Kleinberg Riv Aff	541,909,131		Yes	Infrastructure	Water Reservoirs & Reticulatio			573	-	-	-	-	11	N
Civil Services		Tools & Equipment- New	541,920,001		Yes	Other	Other			-	-	100	-	-	All	N
Planning		Pmu Equipment	542,000,011		Yes	Other	Office equipment			14	-	-	-	-	All	N
Total Capital expenditure										64,040	75,602	84,221	38,638	34,396		

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Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2015/16		2016/17 Medium Term Revenue & Expenditure Framework		
							Year	Original Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Electricity		Professional Fees Rural Develo		INFRASTRUCTURE	Electricity Reticulation		2015			1,300	400	
Public Safety		Vehicle Replacement Programme		Other	Fire		2015			2,300		
Public Safety		Test Centre		Other	Other		2015			800		



Municipal Budget Circular for the 2016/17 MTREF

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Introduction

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular is a follow-up to the MFMA Budget Circular No.78 that focused on the preparation of the 2016/17 Medium Term Revenue and Expenditure Framework (MTREF). This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR). The key focus of this circular is the impact of the date of the 2016 Local Government Elections on municipalities affected by re-demarcations and the changes to the local government grant allocations.

1. 2016 Local Government Elections and the budget process

1.1 Impact of Local Government Elections on demarcation changes

The date of the 2016 local government elections has not yet been declared, which means that it is also not yet known when the new demarcations will come into effect. The re-demarcation could take place before or after the start of the 2016/17 municipal financial year, which begins on 01 July 2016.

Allocations published in the 2016 Division of Revenue Bill are based on the new municipal boundaries because these new demarcations will be in effect for the majority of the 2016/17 municipal financial year. The following guidance was provided in the MFMA Budget Circular No. 78:

If the elections are held before 01 July 2016, merging municipalities will be expected to:

- Compile individual budgets for the 2016/17 MTREF and work as a team with other affected municipalities on the planning and technical processes in compiling the consolidated budget for the newly demarcated municipality; and
- Complete the remaining weeks of the financial year on their existing budget structures (and existing demarcations). The allocations published in the 2016 Division of Revenue Bill will then be transferred to the re-demarcated municipalities from 01 July 2016.

However, additional clauses have been added to section 38 of the 2016 Division of Revenue Bill to enable the National Treasury to gazette revised allocations if the elections take place after 01 July 2016.

If elections are held after 01 July 2016, the following is expected:

- Revised allocations to be transferred to the current 278 municipalities for the period between 01 July 2016 and the date of the elections (when the re-demarcated municipal boundaries will come into effect);
- The remaining allocations will be transferred to the re-demarcated municipalities after the elections;
- Merging municipalities to compile individual budgets for the 2016/17 MTREF and work as a team with other affected municipalities on the planning and technical processes in compiling the consolidated budget for the newly demarcated municipality; and
- Municipalities to implement the individual budgets until the new re-demarcations come into effect.

In areas affected by major re-demarcations the focus of the budget process for the 2016/17 MTREF should be on preparing the budget of the new municipalities that will come into effect

on the date of the 2016 local government elections. Public consultations and decisions regarding tariffs and spending priorities should be focused on how these new institutions will be funded and deliver services. As elections must be held by mid-August (in terms of the requirements of section 24 of the Municipal Structures Act) these new municipalities will be responsible for delivering services for the majority of the 2016/17 financial year and over the rest of the medium term period. Preparation of these budget documents should be led by the Change Management Committee established to manage the implications of re-demarcations in each area.

The councils of the pre-election municipalities affected by the boundary change must jointly consider the budget for the new municipality to be established to ensure that all the issues are addressed e.g. budget related policies. The draft budget prepared by the Change Management Committee and agreed to by the pre-election councils should then be adopted by the newly elected council as soon as possible after it is constituted. If there are changes to be made, they must be considered during the 2016/17 adjustments budget or the 2017/18 MTREF.

Municipalities that will be merged or disestablished on the date of the local government elections must also prepare 2016/17 MTREF budgets for their existing municipality. If the election is held after 01 July then expenditure and the collection of revenue will be done in terms of this budget until the budget of the new council is adopted. The budgets that these municipalities prepare must be aligned to the budget for the new municipality described above.

If two municipalities are merging then the total of the transfers they budget to receive should be equal to the total allocated to the new municipality in the 2016 Division of Revenue Bill. Municipalities can use the proportion of funds allocated to each municipality in terms of the 2015 Division of Revenue Act as a guide to how to apportion 2016/17 MTEF allocations between the existing municipalities. For example, if municipality 1 and municipality 2 are merging to form municipality 3 and municipality 1 received an equitable share twice as large as municipality 2 in 2015/16, then municipality 1 should prepare a 2016/17 MTREF budget based on receiving 66.6 per cent of the equitable share allocation published for municipality 3 in the 2016 Division of Revenue Bill.

If the local government election date is after 01 July 2016, National Treasury will gazette how much will be transferred to each pre-election municipality for the period between 01 July 2016 and Election Day. In terms of the requirements and process set out in section 38 of the 2016 Division of Revenue Bill, this gazette will be issued within 2 weeks after the election date is announced or the Bill is enacted (whichever date is later).

The changes to municipal boundaries result in some significant changes to municipal allocations in 2016/17. To cushion the impact of these changes, all municipalities will receive at least 95 per cent of the equitable share formula allocation indicatively allocated to them in 2016/17 in the 2015 Division of Revenue Act. For merged municipalities, this guarantee will be based on the sum of the equitable share allocations to the previously separate municipalities. In cases where a municipality has been split, the guarantee is applied to an area's share of the former municipality's equitable share, based on its portion of the population in the former municipality.

The role of the Change Management Committee is critical in ensuring that budget policies for the newly demarcated municipalities are developed. The MECs for local government have issued provincial gazettes in terms of section 14 of the Municipal Structures Act, 1998 (Act No 117 of 1998)(LGMSA) detailing the transitional process for municipalities affected by re-demarcations.

2. The South African economy and inflation targets

The 2016 Budget Review notes that since the tabling of the Medium Term Budget Policy Statement (MTBPS) in October 2015 the global economic crisis has deepened, exposing the depth of South Africa's external vulnerabilities and the internal constraints that limit its potential for growth. Global conditions have exposed South Africa's own economic weaknesses, with projected GDP growth revised down to 0.9 per cent for 2016 improving gradually to 1.7 per cent in 2017 and 2.4 per cent in 2018.

The weaker outlook is as a result of lower commodity prices, higher borrowing costs, drought and diminished business and consumer confidence. Constrained electricity supply continues to limit growth and deter fixed investment. Exchange rate depreciation is contributing to a higher inflation outlook during 2016.

These factors are expected to ease over the medium term. An upturn in global trade and investment, improved policy certainty, recovering consumer and business confidence, and greater availability and reliability of electricity in the outer years should support stronger growth.

Job creation remains one of the most pressing concerns for the economy. Headline employment grew by 3.7 per cent in the first three quarters of 2015. According to Statistics South Africa, 19 000 jobs were created in the formal sector and 273 000 in the informal sector in the first three quarters of 2015. The unemployment rate stood at 25.5 per cent in the third quarter of 2015, with the number of South Africans categorised as long-term unemployed 5.7 per cent higher than in 2014.

Higher inflation and weaker employment growth will impact on the ability of all municipalities to generate and collect revenue on services, to keep expenditures within budgeted allocations, and to borrow to fund capital expenditure programmes at affordable rates. Therefore it is critical for municipalities to review how they conduct their business to ensure value for money is obtained in all their expenditures, that revenue administration systems are operating effectively, that borrowing programmes are realistic, and that creditors (including bulk service providers) continue to be paid timeously and in full.

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2016/17 budgets and MTREF.

Table 1: Macroeconomic performance and projections, 2014/15 – 2018/19

Fiscal year	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual	Estimate	Forecast		
CPI Inflation	5.6%	5.4%	6.6%	6.2%	5.9%
Real GDP growth	1.6%	0.9%	1.2%	1.9%	2.5%

Source: 2016 Budget Review

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

3. Key focus areas for the 2016/17 budget process

3.1 Local government conditional grants and additional allocations

The purpose of the conditional grants is to deliver on national government priorities relating to service delivery. Additional funding is allocated in the form of unconditional allocations such as the equitable share and the sharing of the general fuel levy. The main purpose of the equitable share is to fund the provision of free basic services to the poor.

Over the 2016 MTEF period, R339.6 billion will be transferred directly to local government and a further R22.9 billion has been allocated to indirect grants. Direct transfers to local government over the 2016 MTEF period account for 9.1 per cent of national government's non-interest expenditure. The total spending on local government increases to 9.8 per cent of national non-interest expenditure when indirect transfers are added.

Direct transfers to local government grow at an annual average rate of 6.8 per cent over the 2016 MTEF period. Transfers to local government tabled in the 2016 MTEF have been reduced to make funding available for other government priorities. Over the MTEF period, local government allocations decrease by R967 million. Despite these reductions, total allocations to local government still grow at an annual average rate of 6.7 per cent over the MTEF period.

Municipalities are reminded that all allocations included in the budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be located on the National Treasury website by clicking on the link below:
<http://www.treasury.gov.za/documents/national%20budget/2016/>

Changes to local government allocations

- The *local government equitable share* - the 2016 budget reduces the baseline allocation by R300 million, or 0.6 per cent, in 2016/17. In 2017/18 and 2018/19, R1.5 billion and R3 billion are added respectively to offset the rising costs of basic services. These amounts revise downwards the 2015 MTBPS medium-term projection of an additional R6 billion. This change is as a result of government's reprioritisation of expenditure.
- The *municipal demarcation transition grant* allocation – a total of R409.3 million has been allocated in 2016/17 and 2017/18 to fund the changes in municipal boundaries in affected municipalities.
- The *municipal systems improvement grant* has been reconfigured as an indirect grant from 2016/17 to help poorly performing municipalities with revenue collection, performance management and record keeping. Regional management support will also be provided to groups of municipalities facing common institutional weaknesses.
- A total of R350 million is added to the *bucket eradication programme grant* in 2016/17 to complete the eradication of bucket sanitation systems in formal residential areas. The *urban settlements development grant*, the *human settlements development grant* and the *municipal infrastructure grant* will continue to fund the upgrade of sanitation in informal settlements through various projects focused on improving these areas. An amount of R155 million is also reprioritised into the *regional bulk infrastructure grant*.
- There is also a small shift of funds from the *municipal infrastructure grant* to the *urban settlements development grant* to account for the absorption of Naledi Local Municipality (which receives the *municipal infrastructure grant*) into Mangaung Metropolitan Municipality (which receives the *urban settlements development grant*).

Reforms to local government infrastructure grants

The National Treasury, in collaboration with the Department of Cooperative Governance, the Department of Planning, Monitoring and Evaluation, SALGA and the FFC, has reviewed the system of local government infrastructure grants. Following an intergovernmental review of the local government infrastructure grant system, significant changes are being made to the way these grants are structured. The changes include:

- Allowing municipalities to use conditional grant funds to repair and refurbish existing infrastructure. Spending of grant funds on refurbishment should be focused on infrastructure serving the poor and does not remove the responsibility of municipalities to fund routine maintenance from the equitable share and own revenues. This will improve services and secure future revenue streams.
- Reducing the number of water and sanitation grants from four to two by merging of the previous *municipal water infrastructure grant*, the *water services operating subsidy grant* and the *rural household infrastructure grant* to create a new *water services infrastructure grant*. The regional bulk infrastructure grant is to fund large bulk-water and sanitation projects, and the water services infrastructure grant is to fund construction and refurbishment of reticulation schemes and on-site services in rural municipalities.
- A new formula to allocate the R6 billion per year set aside to upgrade public transport in 13 cities. The previous system incentivised cities to plan overly expensive systems in the hope of receiving more funding. The new formula provides greater certainty about the long-term support government will provide, and allows cities to plan affordable and sustainable infrastructure upgrades.

4. Revenue management

National Treasury continues to encourage municipalities to keep increases in property rates, tariffs for trading services and charges for other municipal own revenue sources within the parameters of the country's inflation rate. Furthermore, municipalities must adopt a tariff setting methodology that achieves an appropriate balance between the interests of poor households and other customers while ensuring financial sustainability of the municipality. Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance.

It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.

Furthermore, providing for free basic services in the case of poorer households must be carefully considered and, where some municipalities have opted to provide this benefit to ALL households, this may not be financially sustainable in the long-term. Where appropriate, a municipality should re-evaluate the costs and benefits of universal or targeted provision of free basic services subsidies, in order to protect their delivery to poor households in particular. At no point should the provision of these subsidies remove resources from programmes that will expand access to infrastructure services for presently un-served households.

Where municipalities do not have an adequate revenue base and where municipalities face a combination of challenges such as resource scarcity, high unemployment and slower than average economic growth, an aggressive approach to curbing non-core spending and improving operational efficiencies is strongly advised.

4.1 Tariff setting

There are several tools available and methodologies employed to determine the appropriate tariffs for water and electricity services. Municipalities may favour different approaches but the principles of tariff setting should be consistently applied.

Municipalities should consider the following practicalities when setting tariffs:

- Costs of bulk purchases and the fluctuation in the seasonal cost thereof;
- Consumption patterns to enable better demand planning and management; and
- In the event that municipalities have been under recovering costs, embark on a process to correct their tariff structures over a reasonable time period so that cost reflective tariffs are achieved.

The tariff setting process is reliant on sound baseline information such as the number of properties within the municipal area of jurisdiction, the values of these properties, the number of households identified as indigent or poor, the consumption patterns in respect of basic services and the growth patterns within the various geographic areas.

4.2 Eskom bulk tariff increases

In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 9.4 per cent has been approved for the 2016/17 financial year. However NERSA has not yet approved and published guidelines on municipal electricity price increase for the 2016/17 financial year.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability.

5. Funding choices and management issues

Municipalities should carefully consider the costs associated with service delivery while keeping in mind affordability and inflation when setting revenue raising measures. Once again, approving tariffs that are far below levels representing the cost of providing the services would negatively impact on the financial sustainability of municipalities.

5.1 Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- 2015/16 Financial Year – 7 per cent
- 2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent
- 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

5.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published on 21 December 2015 by the Department of Cooperative Governance.

5.3 Cost containment measures

In the 2016 State of the Nation Address by the President, the cost containment measures announced by the Minister of Finance in 2013 were re-emphasised. It was highlighted that excessive and wasteful expenditure has been reduced, but there is still more to be done to cut

wastage. In addition the President announced some new measures which include, amongst others:

- Curtailment of overseas trips and the submission of strong motivations by those requesting permission to travel i.e. the benefit to the country needs to be proved; and
- Institution of further restrictions on conferences, catering, entertainment and social functions.

The Minister of Finance announced further measures in his budget speech on 24 February 2016. The Mayors of municipalities were urged to join in eliminating wasteful expenditure in government.

The advice provided in MFMA Budget Circular (No. 58, 66, 70, 72, 74 and 75) on cost containment measures and elimination of non-priority spending is still applicable to municipalities. A separate MFMA Circular will be issued on cost containment measures. In addition National Treasury is firstly in a process of reviewing the National Treasury instruction on cost containment measures which was issued to accounting officers of departments and secondly, determining its applicability to local government. Once the process has been concluded, a Regulation on cost containment measures applicable to local government will be issued.

Municipalities were advised in MFMA Circular No. 70 to align their budgeting policies to the cost containment measures to the extent possible as approved by Cabinet in 2013. Municipalities are requested to table the cost containment measures in council and to submit evidence thereof to the National and Provincial Treasuries together with the budget documentation in terms of the MFMA.

5.4 2016/17 MTREF budget assessment

The National Treasury has continuously advised municipalities in previous budget circulars on financial management issues to be considered when compiling budgets. The 2016/17 MTREF budget assessment will critically consider the following:

- Cost reflective tariffs;
- Appropriateness of budget assumptions;
- Provision for asset renewal and maintenance;
- Credibility and level of funding of the budget (funded or not funded); and
- Alignment of the budgets to municipality's plans.

Therefore municipalities must ensure that their 2016/17 MTREF addresses the items listed above and further submit the methodology applied in setting tariffs when submitting budget documentation to the National Treasury in terms of the MFMA.

6. Conditional Grant Transfers to Municipalities

6.1 Overspending of conditional grants

Expenses incurred against conditional grants should be made in line with the allocations stated in the Division of Revenue Act (DoRA) as required by the Municipal Budget and Reporting Regulations (MBRR) in supporting tables SA 18 and 19. Municipalities must therefore adopt their annual budget in line with the allocations made in the DoRA.

In instances where municipalities overspent against their budgeted programmes, own revenue source should be used against such expenditure items. This implies that a debtor cannot be raised against the transferring national officer's future allocations.

6.2 Criteria for the rollover of conditional grant funds

The criteria published in MFMA Budget Circular No. 75 are still applicable when considering rollover requests. Municipalities must submit the required information or application to National Treasury by 31 August 2016, if not, the application will not be considered.

When considering rollover requests from municipalities, all unspent cash backed grants should be classified only as "Cash and cash equivalents". This number must also reconcile with the cash flow statements. All conditional grants must be spent in line with the conditions for which they are set for. They must not be invested.

6.3 Payment procedure on conditional grants

Conditional grants are paid in line with the approved payment schedule and are captured and authorised three days in advance. These payments include revised payment schedules, amended payment schedules, and withheld payments and rollovers credit payments.

7. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore **ALL** municipalities **MUST** use this version for the preparation of their 2016/17 Budget and MTREF.

Download Version 2.8 of Schedule A1 by clicking [HERE](http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

7.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole	012-315 5044	Templeton.Phogole@treasury.gov.za
	Matjatji Mashoeshoe	012-315 6567	Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa	012-315 5539	Vincent.Malepa@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
	Katlego Mabiletsa	012-395 6742	Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Nomxolisi Mawulana	012-315 5460	Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za

	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format as set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations.

The National Treasury needs to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year reports for both the parent municipality and its entity or entities in that they are to produce:

- An annual budget, adjustment budget and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and not the budget of the parent municipality only.

8. Budget process and submissions for the 2016/17 MTREF

8.1 Submitting budget documentation and schedules for 2016/17 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2016, the final date of submission of the electronic budget documents and corresponding electronic returns is **Friday, 01 April 2016**. The deadline for submission of hard copies including council resolution is **Friday, 8 April 2016**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2016, the final date for such a submission is **Thursday, 14 July 2016**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 2.8) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA37) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- **schedules D, E and F specific for the entities;**
- signed budget locking certificate as found on the website;
- service level standards; and
- mSCOA implementation plan and progress to date.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

All new municipalities must submit the 2016/17 MTREF as soon as it is adopted by the newly elected council.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) tabled in council on 31 May 2016 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

8.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za.

Municipalities are requested to submit returns for both the draft budget and the final adopted budget.

This will assist the National and provincial treasuries with the annual benchmark process. The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

8.3 Municipal Standard Chart of Accounts (*mSCOA*)¹

The *mSCOA* Regulations apply to all municipalities and municipal entities with effect from 1 July 2017 and only seven months remain for preparation and implementation readiness as the 2017/18 MTREF budgets will all have to be aligned to *mSCOA*. It is critical for municipalities to start budgeting on *mSCOA* by September 2016 to go live on 01 July 2017.

Municipalities are reminded that the current reporting requirements will remain in place until the National Treasury considers the implementation of the *mSCOA* and the new reporting reforms are no longer a risk. Those who do not adhere to the prescribed reporting according to the MBRR and the submission of the Budget reform returns to the National Treasury Local Government database will be regarded as non-compliant for publication purposes (refer to paragraph 8.2).

Municipalities that are implementing the *mSCOA* must use the latest version of the *mSCOA* classification framework at the link below when compiling the 2016/17 MTREF.

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

The MBRR Schedules will remain as is until further notice.

8.4 General

Municipalities use external service providers' e-mails as a result of weak or poor Information and Communication Technology (ICT). The affected municipalities are urged to use official e-mail addresses linked to the institution; therefore they must address the ICT challenges experienced.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

07 March 2016

¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet/ Table	Amendment	Reason
1	A10	Cost of free basic services	Improve reporting of services provided including informal settlements.
2	SA1	Revenue foregone	Improve reporting on revenue foregone and cost of free basic services.
3	SA9	Provision of free basic services	To provide detailed breakdown of free basic services which links to A10.

Annexure B – Previous MFMA Circulars

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocation – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. Water and sanitation tariffs must be cost reflective - refer to MFMA Circular 66.
9. Solid waste tariffs – refer to MFMA Circular 70.
10. Variances between 4th Quarter section 71 results and annual financial statements – refer to Circular 67.
11. Additional In-Year reporting requirements – refer to MFMA Circular 67.
12. Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67. It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. Eliminating non-priority spending – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. Council oversight over the budget process – refer to MFMA Circular 70.

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. Accounting treatment of conditional grants: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants – It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.

2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2013/14 MTREF Funding Compliance Assessment – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).
4. Tabling a funded budget - It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not.

WITZENBERG MUNICIPALITY

LG MTEC ASSESSMENT REPORT BUDGET & IDP ANALYSIS

Western Cape Government

APRIL 2016

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LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BEPP	Built Environment Performance Plan
BESP	Built Environment Support Programme
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CSIR	Council for Scientific and Industrial Research
DCAS	Department of Cultural Affairs and Sport
DEADP	Department of Environmental Affairs and Development Planning
DHS/DOHS	Department of Human Settlements
DM	District Municipality
DLG	Department of Local Government
DWA	Department of Water Affairs
EPWP	Extended Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlement Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
ISDF	Integrated Strategic Development Framework
IYM	In-year Monitoring
IWMP	Integrated Waste Management Plan
JOC	Joint Operations Centre
kl	kilolitre

KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt hour (1000 watt hours)
LED	Local Economic Development
LUPO	Land Use Planning Ordinance
MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MMP	Maintenance Management Plan
MVA	Megavolt Amperes (1 Million volt amperes)
MWh	Megawatt hour (1 Million watt hours)
NRW	None Revenue Water
NDHS	National Department Human Settlements
O&M	Operations and Maintenance
PMS	Performance Management Systems
RMP	Road Management Plan
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WC	Water Conservation
WDM	Water Demand Management
WDF	Waste Disposal Facility
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: EXECUTIVE SUMMARY

The annual assessment of municipal budgets and Integrated Development Plans (IDPs) by provincial governments is essential. The importance of this assessment is stipulated in Chapter 5 of the Local Government Municipal Systems Act 32 of 2000 (MSA), the MSA Regulations and the Local Government Municipal Finance Management Act 56 of 2003 (MFMA). Provincial assessments afford the provincial sphere of government an opportunity to exercise its monitoring and support role to municipalities as stipulated by the Constitution. In addition, the assessments provide an indication of the ability and readiness of municipalities to deliver on their legislative and Constitutional mandates.

This report encapsulates comments by the Western Cape Provincial Government on the draft 2016/17 MTREF Budget, 2016/17 reviewed Integrated Development Plan (IDP) and Spatial Development Framework (SDF).

The assessment covers the following key areas:

- Outstanding findings from previous LG MTEC engagements;
- Conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR);
- Responsiveness of draft budget, IDP and SDF; and
- Credibility and sustainability of the Budget.

The MBRR A-Schedules, budget documentation, IDP and SDF submitted by the Municipality are the primary sources for the analysis. The quality of this assessment report therefore depends on the credibility of the information contained in the documents submitted by the Municipality.

The Provincial Government plans to meet the executives of your Municipality on Monday, 25 April 2016 where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as taken up in the draft budget, IDP, LED, SDF and various other strategies and plans.

An overview of the detailed assessment set out below to provide the Municipality with a synopsis from each of the main sections of the report.

It is recommended that the Municipality take note of the recent NT MFMA Circular 79 and NT MFMA Circular 82 when tabling the final budget for 2016/17 MTREF. Particular attention is drawn to paragraph 5.4 of the Circular 79.

To enhance the credibility of the budget, the following must be considered before the budget is tabled for approval:

- The Municipality needs to ensure the MTREF and supporting tables are fully completed;
- The budget assumptions need to be updated to include economic outlook and credit rating;
- The Municipality need to work towards addressing the operating surplus for Waste Water Management and Waste Management over the MTREF;
- Review of revenue collection strategies to ensure that debtors outstanding for longer periods are reduced;
- Anticipated impact of the water meter replacement project must be used as one of the assumptions on revenue collection;
- The Municipality needs to review the affordability of above inflation tariff increases;
- Assess the potential impact of not filling the vacant posts and growth trends in head count versus expenditure growth;
- Provide detailed breakdown of general expenses in order to align the item with the 10 per cent threshold;
- The Municipality needs to review its provision for repairs and maintenance to ensure that assets are properly working throughout their useful life; and
- The Municipality needs to ensure budgeted allocations reconcile to the DoRB and Provincial Gazette.

The gaps and risks identified in the assessment above should be taken into consideration when tabling the final budget for approval.

Moreover, the IDP makes reference to the SDF and makes reference to developments that have been approved in line with the SDF that have commenced or will commence soon, however it would be useful to include a map to understand where these projects are physically located. This can be achieved by including some mapping to visually show alignment with the SDF through a simple overlay exercise.

In addition, the municipal budget is not spatially reflected, although it would be useful so as to more easily see correlations between the SDF and IDP. In addition, when a new SDF is drafted, special attention must be given to the drafting of a sound capital investment/implementation framework as part of the SDF.

The Municipality should clearly reflect all public participation processes followed during the preparation of the Draft Reviewed 2016/17 IDP in the Final Reviewed 2016/17 IDP.

SECTION 2: PREVIOUS UNRESOLVED LG MTEC FINDINGS

The table below provides a summary of the previous LG MTEC findings, the response from the Municipality and the progress to date.

Table 1: Previous unresolved LG MTEC Findings

Critical Focus Area	Way Forward/Comment	Progress
IDP analysis		
Housing Pipeline	The implementation of projects identified on the Housing Pipeline as well as its link to the budgeting process will add further value to the IDP.	Addressed. Projects on the Housing Pipeline has been implemented, however the correct number of units is to be reflected.
Local Economic Development Strategy Review	The completion of the review of the Local Economic Development (LED) Strategy and its inclusion in the IDP will strengthen the planning document significantly.	Not addressed. The Municipality is commended for the detailed analysis on LED issues; however, the review of the LED Strategy has not been completed. The Draft Reviewed 2016/17 IDP refers to the LED Plan which was adopted in 2012 and reviewed in 2013.
Disaster Risk Register	Municipality is advised to utilise the Disaster Risk Register template to capture all developmental risks that require mitigation.	Not addressed. Although the Municipality has included a detailed range of disaster categorisation tables/templates, no indication of the proposed Disaster Risk register template with developmental risks that require mitigation could be located in the Draft Reviewed 2016/17 IDP.
Provincial Treasury: Public Finance		
Outstanding debtors concern	The Municipality should strictly enforce its approved credit control policy in order to improve on its revenue.	Partially addressed. The Municipality has improved debt collection but outstanding debtors are still increasing.

SECTION 3: COMPLIANCE REVIEW

This section outlines the level of compliance with the preparation and submission of the draft IDP, Draft SDBIP and Annual Budget. The detail can be found in the Appendix that was issued to the Municipality on Friday, 8 April 2016.

Table 2: Level of compliance

No.	Document description	Level of Compliance	Comments
1.	Draft Reviewed 2016/17 IDP	Fully compliant	The Municipality's Draft Reviewed 2016/17 IDP complies with all the legal requirements of the Municipal Systems Act 32 of 2000.
2.	Annual Budget	Not compliant Findings were highlighted in the compliance letter that was sent to the Municipality.	All the findings must be addressed before the budget is tabled to council for approval.
3.	Budget related policies	Not submitted – not compliant	Policy relating to dealing with infrastructure investment and capital projects needs to be included when the budget is tabled to council for approval.
4.	Draft SDBIP	Fully compliant	Draft SDBIP (top level) has been prepared and included in line with MBRR 14.

SECTION 4: INTEGRATED PLANNING

4.1 INTRODUCTION

The Draft Reviewed 2016/17 IDP was undertaken with a consideration of the following additional information:

- The Witzenberg Municipality's final adopted 2012 – 2017 five year IDP;
- The Witzenberg Municipality's final tabled Annual Reviewed IDPs for the 2013/14 and 2015/16 financial years;
- The LG MTEC 3 report on the Draft Reviewed 2015/16 Municipality's IDP; and
- The final 2015/16 SDBIP and the 2016/17 draft SDBIP of the Municipality.

This approach was followed due to the fact that the Reviewed IDP of a Municipality is not a stand-alone process; it forms part of wider, holistic and cyclical process of municipal planning (which includes objective and target setting), budgeting, implementation, monitoring, review and amendment.

4.1.1 Role players in the Draft Reviewed 2016/17 IDP assessment process

The subsequent sections 4.2 to 4.8 provide comments from both provincial and national departments on the Municipality's Draft Reviewed 2016/17 IDP.

The sector departments that took part in the assessment of the Municipality's Draft Reviewed 2016/17 IDP are: Department of Local Government, Department of Human Settlements; Department of Water and Sanitation; Department of Economic Development and Tourism; Department of Community Safety; Department of Transport and Public Works; Department of Health and Western Cape Education Department.

4.1.2 Specific findings on the current Draft Reviewed 2016/17 IDP

The overall findings of the Draft Reviewed 2016/17 IDP of the Municipality can be summarised as follows:

- The Municipality's Draft Reviewed 2016/17 IDP was tabled by Council on 30 March 2016 in compliance with section 26 and 34 of the MSA.
- The tabling of the Draft Reviewed 2016/17 IDP was also in line with the Time Schedule/Process Plan adopted by Council in August 2015.

- The Draft Reviewed IDP does not provide an update on the Municipality's performance in terms of the set targets and indicators as per the 2012 – 2017 IDP.
- The Draft Reviewed 2016/17 IDP provides a list of the seven identified joint planning initiatives (JPIs) of the Municipality relating to strategic long term priority areas which if successfully addressed, may contribute to the growth and development trajectory of the Municipality to higher levels of efficiency, effectiveness, economy and sustainability.
- The Draft Reviewed 2016/17 IDP clearly demonstrates alignment of the Municipality's strategic goals with national, provincial and the district strategic objectives.

4.2 MUNICIPAL INFRASTRUCTURE

4.2.1 Basic Service Provision

The Draft Reviewed 2016/17 IDP indicates the backlogs in the infrastructure services and basic services within the Municipality. Furthermore, the Draft Reviewed 2016/17 IDP outlines a strategy to deal with the backlogs within the Municipality and in order to address the backlogs; notably the targets have been aligned with the national infrastructure targets.

The Draft Reviewed 2016/17 IDP outlines a number of factors that causes insufficient funding within the Municipality. The inability of some community members to pay for municipal services brought about by high levels of poverty contribute to the challenges experienced by the Municipality to address current infrastructure backlogs.

The Draft Reviewed 2016/17 IDP states that there is a need to develop a policy that will enable the Municipality to provide services across different socio-economic categories of the community, but on own admission, the Municipality is experiencing difficulties to upgrade infrastructure in the rural areas and on privately owned properties, including for instance water services provisioning in the rural areas of the Municipality.

Recommendations:

- The Municipality is encouraged to finalise the drafting of the policy distinguishing the different levels of services as stated on page 78 of the Draft Reviewed 2016/17 IDP.

- The Water Services Development Plan – IDP Water Sector Input Report as provided to the Municipality by the Department of Water and Sanitation should be included in the Final Reviewed 2016/17 IDP.

4.2.2 Integrated Infrastructure Asset Management Plan (IIAMP)

The Draft Reviewed 2016/17 IDP indicates that infrastructure asset management forms part of the Municipality's Key Performance Area 1 (Essential Services) which falls under the Technical Services Department.

4.2.3 Infrastructure Grant Utilisation and Expenditure

The Draft Reviewed 2016/17 IDP indicates that the Municipality's Municipal Infrastructure Grant (MIG) expenditure has been 100 per cent for the past three years. According to the Draft Reviewed 2016/17 IDP, the current MIG expenditure is on par with the expenditure plan as per the Municipal Detailed Project Implementation Plan (DPIP).

The Municipality is in the process to register for an increase in MIG funds with the intent to implement two sanitation projects in the Vredebes and Bella Vista low cost housing schemes. The Draft Reviewed 2016/17 IDP indicates that the approval for the increased MIG funds might be expected in April 2016 pending the recommendations from the Department of Water and Sanitation: National Sanitation.

The Draft Reviewed 2016/17 IDP outlines all the MIG registered projects as well as correlation between the municipal priorities, the funding source and the budget for the MTEF period.

4.2.4 Stormwater

Stormwater management within the Municipality is extensively covered, including reference made to the cleaning of stormwater channels with a budget of R1.3 million and potentially creating around 20 work opportunities.

The Draft Reviewed 2016/17 IDP also indicates that some of the settlements/towns have no master plans for stormwater management and that such is urgently required for upgrading and future planning.

Funding is needed for development of said stormwater master plans, and from the Draft Reviewed 2016/17 IDP it follows that numerous applications for funding have been submitted to various institutions. With the exception of Cape Winelands District Municipality who has indicated that limited funding will be made available to

develop masterplans for each settlement over a period of time, no other positive responses to the application have been received as yet.

4.3 TRANSPORT AND ROADS

According to the Draft Reviewed 2016/17 IDP, the Municipality is currently in the process of updating the Integrated Transport Plan in accordance with applicable legislation and guidelines, and transport data collection commenced.

The Draft Reviewed 2016/17 IDP indicates that public transport infrastructure challenges in the Municipality include the provision of shelters at a number of informal ranks and within the rural areas. There are however no commuter bus services for local commuters in the towns. The only bus services available within the Municipality are subsidised learner transport and private (staff) contract services.

The Draft Reviewed 2016/17 IDP notes the absence of a formal Non-Motorised Transport (NMT) infrastructure network in the Municipality. As a result NMT movement in the Municipality is constrained.

4.4 HUMAN SETTLEMENTS

The Draft Reviewed 2016/17 IDP refers to the approved projects listed in the latest Department of Human Settlements (DHS) 2016/17 Business Plan. The Draft Reviewed 2016/17 IDP also indicates the specific projects as identified in the Municipal Housing Pipeline. Although the Draft Reviewed 2016/17 IDP makes reference to the DHS 2016/17 Business Plan, the information in the Draft Reviewed 2016/17 IDP is inconsistent with the DHS 2016/17 Business Plan. The 2016/17 Business Plan makes provision for spending on the following projects:

- Bella Vista (312) IRDP;
- Vredebes (2559) IRDP;
- Ceres Nduli Infill Enhanced Services (200) UISP; and
- Tulbagh Erven 1366 & 1435 – 1443 (225) IRDP.

In addition the Draft Reviewed 2016/17 IDP makes reference to both the Breaking New Ground (BNG) and Isidima strategies. However, the above-mentioned strategies are outdated and the Draft Reviewed 2016/17 IDP does not indicate the main strategic approach to prioritise the upgrading of informal settlements.

The Draft Reviewed 2016/17 IDP stipulates a housing demand figure of 12 323 which is broken down into 9 415 BNG demand, 2 099 Informal Dwellers and 809 GAP demand. These figures are inconsistent with figure of 6 004 as indicated in the Western Cape Housing Demand Data Base (WCHDDb) dated 18 January 2016.

Recommendations:

- The Final Reviewed 2016/17 IDP should reflect the housing projects as per the DHS 2016/17 Business Plan.
- The Final Reviewed 2016/17 IDP should reflect a housing demand of 6 004 in line with the housing demand identified by the WCHDDb.

4.5 DISASTER MANAGEMENT

The Draft Reviewed 2016/17 IDP indicates that a Disaster Management Officer still needs to be appointed. Notwithstanding such need, the Municipality is implementing various operational risk reduction projects.

The Municipality has limited capacity to deal with disaster management and the Cape Winelands District Municipality is currently supporting the Municipality in performing the function. Upon commencement, the Disaster Management Amendment Act, 2015 places specific obligations on Municipalities to establish and institutionalise capacity to develop and co-ordinate disaster management plans and the implementation of a disaster management function within the Municipality.

Recommendations:

- The next 5 year IDP to determine when the Municipality will conduct a comprehensive risk assessment and link planned risk reduction projects to those priority risks. Until such time, the Municipality can reflect on the priority risks as identified in the previous risk assessment reports for the Cape Winelands District.
- The next 5 year IDP should also provide the status of the Municipality's hazard specific contingency plans (e.g. Xenophobia Plan) on priority risks, and it is recommended that the Municipality uses the disaster risk register template provided for capturing those developmental risks (high risk planned developments) that may require disaster mitigation.
- The Municipality is encouraged to prioritise the creation of Disaster Management capabilities within the Municipality.

4.6 LOCAL ECONOMIC DEVELOPMENT

The Draft Reviewed 2016/17 IDP indicates that the key sectors in the municipal area are Agriculture (29.1%); Finance and Business Services (22%); and Manufacturing (16.2%). The Agricultural sector is specified as the backbone of the local economy and is the largest contributor to job creation within the Municipality. In addition to the above-mentioned sectors, the Tourism industry has also been identified as a key economic driver.

The Municipality collaborates with an established business forum to address its economic development objectives and a focus on empowering previously disadvantaged groups. The Municipality intends to draw in partners from national and provincial government and agencies for financial and non-financial support in implementing its initiatives.

The Draft Reviewed 2016/17 IDP shows that the key focus areas for the Municipality to grow the economy entails the: Infrastructure led initiatives, attracting investment to the area and establishing partnerships with local and international partners.

The Municipality follows a pragmatic approach in growing the local economy through playing a greater facilitation role and leveraging off the resources of its partners for maximum impact.

Recommendation:

It is recommended that the Municipality should consider expanding on its role with regards to supporting the agri-processing sector, taking into consideration the huge amount of resources already invested towards establishing a District Agri-Park in Ceres.

4.7 SOCIAL SERVICES

4.7.1 Health

The Draft Reviewed 2016/17 IDP displays a complete indication of the demographic trends, based on Census 2011. As a result the Draft Reviewed 2016/17 IDP gives a clear indication of the factors that impact on the health services within the Municipality. However, it should be noted that the availability of water and sanitation services in the Municipality is based on outdated information (2001/2007) and the statistics on the health and wellness analysis in respect of the burden of disease may differ over the past 8 years.

Recommendations:

- The Municipality is encouraged to utilise updated information on quality of water and sanitation services to prevent the incorrect determination of relationship(s) that may exist with level of health services.
- The Municipality is encouraged to partner with the Department of Health to successfully implement the 'Way Finding Plan' by erecting directional signage.

4.7.2 Education

The Draft Reviewed 2016/17 IDP highlights that one of the main challenges faced is the high drop-out rates especially amongst female learners. The Draft Reviewed 2016/17 IDP also indicates that over 70 per cent learners with post high school graduates are males. The Municipality is commended for including the small town regeneration programme as well as the wild animal management in its school curriculum.

Recommendations:

- The Municipality should include updated Education statistics in the Final Reviewed 2016/17 IDP.
- The Municipality is encouraged to work closer with the Education District Office on existing curriculum content related to environment education to ensure greater reach.

4.7.3 Department of Safety and Security

The Draft Reviewed 2016/17 IDP outlines the strategies, programmes and projects with objectives and targets to improve the safety in the Municipality. In addition, the Draft Reviewed 2016/17 IDP also indicates the crime statistics and the analysis data in respect of crime in the area. Safe communities is an important aspect and is linked to the National Development Plan, National Objectives, Provincial Strategic Plan and other policy frameworks. It is evident in the Draft Reviewed 2016/17 IDP that measures are put in place to ensure that safety and security strategies are implemented in the Municipality.

Recommendation:

The Municipality is encouraged to consider including the Policing Needs and Priorities results, and safety plans within the Final Reviewed 2016/17 IDP.

4.7.4 The Thusong Programme

According to the Draft Reviewed 2016/17 IDP, reference is made that the Municipality's Thusong Service Centre is fully utilised by the community and that an amount of R100 000 has been gazetted as part of the Division of Revenue Act allocations to the Municipality.

Recommendations:

- The Municipality is encouraged to budget for the Thusong Programme holistically, including the outreach components (i.e. Thusong Mobiles and Thusong Extensions).
- The Municipality is encouraged to expand the basket of services offered to include economic and social development programmes.

4.8 INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

The Municipality's Draft Reviewed 2016/17 IDP reflects on the approved macro structure of the Municipality and all senior management posts are filled. Notable is the information provided on page 25 which indicates that one of the Municipality's strengths is the low vacancy rate. This indicates that the Municipality appears to be administratively stable and capable of achieving the objectives as set out in the Draft Reviewed 2016/17 IDP.

The Municipality is showing commitment towards ensuring that there is a culture of performance management and a strong sense of accountability inculcated in the Municipality. Page 172 of the Draft Reviewed 2016/17 IDP shows that there is an approved performance management policy in place, a SDBIP with clear objectives and indicators in order to deliver on the goals and objectives set out by Council.

The Municipality is also in the process of cascading the Performance Management System (PMS) to the Middle Management (first 3 levels) and that the policy that deals with cascading PMS to the lowest level is in place but is awaiting council approval.

4.9 PUBLIC PARTICIPATION

The Draft Reviewed 2016/17 IDP only outlines the public participation processes embarked on during 2014/15 and 2015/16 (pages 8 and 9). There is no evidence reflected in the Draft Reviewed 2016/17 IDP indicating that public participation took place in preparation of the Draft Reviewed 2016/17 IDP.

Recommendation:

The Municipality should clearly reflect all public participation processes followed during the preparation of the Draft Reviewed 2016/17 IDP in the Final Reviewed 2016/17 IDP.

SECTION 5: ENVIRONMENTAL AND DEVELOPMENT PLANNING ANALYSIS

5.1 SPATIAL DEVELOPMENT ANALYSIS

Witzenberg Municipality recently approved a SDF in December 2012. The SDF and its approval predates the implementation of both SPLUMA at a national level and LUPA at a provincial level. As such the SDF is considered to be only partially compliant and future amendments will be required to meet statutory conformance requirements both from a minimum content as well as procedural point of view, including giving notice in the Provincial Gazette.

The IDP mentions the SDF and makes reference to developments that have been approved in line with the SDF that have commenced or will commence soon. It would be useful to include a map to understand where these projects are located in space. This can be achieved by including some mapping to visually show alignment with the SDF through a simple overlay exercise.

It is noted that the SDF does not contain a *capital investment framework/implementation framework* although a growth management plan is included. Also included in the SDF are the urban edges and new development areas for each settlement. The IDP also illustrate where infrastructure investment within the settlements are occurring. A note is also made that the maps in the IDP will be updated once the 2016/17 budget is adopted. Care needs to be taken to avoid confusion that may arise as some of the maps do in fact indicate 2016/17/18 projects for the MTEF?

Improvements can therefore be made to maps provided in the Final Reviewed 2016/17 IDP reflecting up to date information, including the spatial depiction of the municipal budget which is not currently spatially reflected. The Witzenberg Municipal SDF does not appear to align with neighbouring municipal SDFs, and as such are not meeting compliance requirements. It is recommended that any future review and/or amendment of the SDF address the requirements of the MSA and other relevant legislation.

Witzenberg Municipality has implemented the new planning and land use management system under SPLUMA and LUPA dispensation, and fully complies with the legislative requirements related to the establishment of a Municipal Planning Tribunal as required in SPLUMA section 35(1).

Performance with respect to the physical implementation of the principles of SPLUMA and LUPA (in terms of the SDF and IDP):

- The principle of Spatial Justice in part encompasses redressing spatial imbalances through settlement restructuring and addressing informal settlements. The Witzenberg SDF responds to this principle by providing a set of principles and guidelines and is deemed to be responsive to the elements of spatial justice, taking cognisance of appropriate settlement restructuring principles (i.e. urban edges, densification, compaction, infill, etc.) within the spatial proposals of each settlement. The SDF also includes proposals for previously disadvantaged areas and identifies vacant and underutilised land which could be utilised to meet the ends of Spatial Justice and settlement restructuring.
- However, the mapping exercise indicating infrastructure investment (contained in the IDP) includes a red line which is assumed to indicate the urban edge. This is problematic as in some instances this line is not following the same delineation as the urban edge in the approved Witzenberg SDF. This must be corrected and clarified. If the Municipality has indeed made amendments to their urban edges we would like to be provided with more detail. There is also confusion about the content of the IDP which appears to be outdated - 2.1.4, 2.1.5. Also see *section 4.2 ... "the project will be completed at the end of 2013"* and *"new bulk water pipeline in construction completion 2013/14"*. This content should be updated and the mapping should then also reflect the corrections. Funding from provincial and national government is listed in section 4.8 but it would be useful to see where funds will be spent in 2016/17. Section 1.3 also lists housing pipeline projects but it is not clear what is to be spent in 16/17 and where or if this list coincides with the allocation listed in Section 4.8 from the Department of Human Settlements.
- The principle of Spatial Sustainability in part encompasses promoting land development that is within the fiscal, institutional and administrative means of the Republic; special consideration must be given to prime/unique agricultural land; consideration must be given to all current and future costs to all parties for the provision of infrastructure and social services, development must limit urban sprawl. The Witzenberg SDF responds to this principle by utilising Critical Biodiversity Area (CBA) and Ecological Support Area (ESA) mapping to inform the delineation of the urban edge and the delineation of new development areas in an attempt to address sprawl and respond to current and future needs.
- The principle of Efficiency in part encompasses land development that optimises the use of existing resources and infrastructure. The Witzenberg SDF proposals respond to this principle through the promotion of infill projects within existing residential areas and the delineation of new development areas within the determined urban edge in order to respond to current and future needs. However, the mapping exercise contained in the IDP indicating infrastructure

investment includes a red line which is assumed to indicate the urban edge. This is problematic as in some instances this line is not following the same delineation as the urban edge in the approved Witzenberg SDF. This must be corrected and clarified. If the Municipality has indeed made amendments to their urban edges we would like to be provided with more details please.

- The principle of Spatial Resilience encompasses flexibility in spatial plans, policies and land use management systems to ensure sustainable livelihoods in communities most likely to suffer the impacts of economic and environmental shocks. The Witzenberg SDF attempts to address the principle through the CBA and ESAs mapping which informed the delineation of the urban edges as well as promoting a more walkable settlement organisation, which in turn assists in Climate Change mitigation. The same comment about what is perceived to be a new urban edge delineation made for Efficiency applies to the principle of Spatial Resilience.

Furthermore an analysis of the land use planning decisions provided by the Municipality, are the means by which an accurate assessment can be made of progress that the Municipality is making with regards to the achievement of the implementation of the principles as set out by SPLUMA/LUPA. It is recommended that the Municipality continues with providing the DEADP with information pertaining to their municipal planning decisions as per CIRCULAR: EADP 0010/15 with the necessary urgency.

It appears as if the 'urban edge' of the Municipality has been amended. Clarity is needed on what the status is with regards to the changed urban edge.

5.2 BIODIVERSITY MANAGEMENT

Biodiversity is adequately addressed throughout the Draft Reviewed 2016/17 IDP, and the overall effort by the Municipality to consider and incorporate biodiversity into management for the realisation of sustainable development provides a firm platform for build on further. CBAs and ESAs are reported on in text and linked to maps in the SDF and have been assigned core 1 status, with ESAs assigned Core 2 status. Section B and Map 23, pg. 61 of the 2012 SDF provides a detailed description of the CBAs.

It is worth noting the good work that the Municipality is doing in invasive species monitoring control and eradication on municipal land. Ideally we would encourage all municipalities to follow suit by having their own invasive alien control plans at a municipal level.

The Municipality has indicated in their IDP (pg. 160) the challenge in finalising their SDF, and in particular the clarification of the importance of CBAs. From the department's point of view it is recommended that CBAs get the highest protection status in the relevant planning tools (such as zoning schemes) and land use categories assigned to the CBAs and ESAs.

5.3 CLIMATE CHANGE

Climate change and climate variability already have a direct impact on the ability of municipalities to meet their own service delivery objectives. The Witzenberg Municipality highlights climate change as it relates to disaster management and biodiversity management as key threats. The plan also highlights renewable energy as a means to assist in reducing GHG emissions in the area. There is however, no clear strategic direction for responding to climate change included in the document. It is acknowledged that skills and capacity are limited at the local level and there are pressing short-term needs drawing on limited municipal funds, but by incorporating climate change responses into all planning these issues can be addressed.

In response to an uncertain future and immediate development needs, municipalities need to align climate responses with existing climate and development challenges and deepen existing responses capacity. Climate change covers all sectors and integrating climate change into existing policies and plans is considered the most effective way to respond to climate change. This approach builds increasing flexibility into planning decisions and helps to avoid "lock-in" systems or infrastructure not suitable to already rapidly changing climate conditions. The IDP, its supporting sector plans and in particularly the SDF must all include climate change considerations for all sectors to ensure that trade-offs and synergies are understood and met with available science and robust analysis.

5.4 AIR QUALITY MANAGEMENT

The Air Quality Management Plan (AQMP) for the Witzenberg Local Municipality has been approved by Council and is in the process of being implemented. A designated air quality officer has been appointed, and as part of the AQMP implementation the Municipality needs to finalise their air pollution control by-law.

Although mention has been made of the AQMP in the Municipalities Integrated Development Plan (IDP); it only partially meets the content requirements listed in section 16 of the National Environmental Management: Air Quality Act (NEM: AQA) as there are no provisions for budgetary requirements for air quality management activities in the IDP.

Through coordination by the Cape Winelands District Municipality, the Witzenberg Municipality provides information for input into the Western Cape State of Air Report.

Ambient Air Quality Monitoring is not monitored by the Municipality and therefore it does not meet the requirements as listed in section 8 of the NEM: AQA.

Awareness raising campaigns have not been implemented by the Witzenberg Municipality.

5.5 WASTE MANAGEMENT

5.5.1 Waste Management Planning

The Integrated Waste Management Plan (IWMP) has been incorporated in the draft Witzenberg IDP Review 2016 - 2017 Including the costs associated with solid waste removal, and vehicle replacement provisioning have been included in the capital expenditure budget provided. According to the IDP, in 2013, 69.9 per cent of households had access to refuse removal. However, according to the local government records, this number is higher at 88 per cent (June 2015). The Municipality has designated a Waste Management Officer as required in terms of the Waste Act. The IDP Review states that the IWMP was adopted in 2011 and reviewed in July 2013. The 2nd generation IWMP was assessed by DEADP. According to this assessment, the Municipality is fully compliant in terms of submitting the IWMP to the MEC for endorsement and ensuring that a consultative process was followed. The Municipality has however not reported on the implementation of their IWMP through their Annual Report as per section 13(3) of the Waste Act.

5.5.2 Waste Information Management

All municipalities must submit data verification sources e.g. the Waste Calculator Reports, Service Provider Reports or Weighbridge reports to the Department by the 7th of each month for the previous month.

These 'IPWIS' online waste reports need to be completed from January 2014 to date. All service providers (recyclers) within the Municipality are requested to register on IPWIS. This should be done to ensure that Municipalities are able to report on waste diverted from landfill and also to provide an indication where waste is diverted to. This also holds true for drop off facilities which must be registered as a recycling/recovery activity on IPWIS.

The following waste management facilities required to register on IPWIS for reporting are currently fully compliant:

- Prince Alfred Hamlet Landfill
- Tulbagh Landfill

At present the Municipality is only reporting on waste disposed. Waste diversion information is however lacking in the reports submitted online.

5.5.3 Waste Licensing

The Witzenberg Municipality operates three Waste Disposal Facilities (WDF) including the Op-die-Berg WDF, Tulbagh WDF and Prince Alfred Hamlet WDF. They are also licenced to operate the Wolseley WDF but this site has been temporarily closed (due to excessive nuisance conditions). Waste from the Wolseley area is now being disposed of at the Tulbagh WDF. Although the WDF's are licenced, challenges with compliance and adherence with licence conditions are experienced. Wolseley WDF received a compliance rating of only 7.3 per cent during the last Departmental Audit. According to the Draft Reviewed 2016/17 IDP for Witzenberg Municipality, the future of the Wolseley WDF depends on the outcome of the investigation into the possibility of regional WDF, the results of which are expected in late 2016.

The Witzenberg Municipality must ensure that each site is operated in accordance with its license/permit. In particular, the Municipality must ensure that quarterly internal and annual external audits are conducted for each site and that budget is made available to address the non-compliances.

5.5.4 Waste Policy and Minimisation

Although no by-laws are mentioned in the IDP, this Municipality has a draft Waste Management By-law which needs to be aligned with the Waste Act. The DEADP has developed a draft model by-law in order to facilitate processes to remove red-tape, and as such support economic activity within the various municipalities. The Draft Western Cape Model By-law is aligned with the National Environmental Management Waste Act, Act No. 59 of 2008 and should be consulted as a guideline to facilitate any amendments of the Integrated Waste Management By-law.

This municipality plans to provide public drop offs such as igloos at schools and shopping centres. It is even mentioned that assistance with regard to a public drop off will be provided to the swap shop in Enduli for the public to take recyclables. Skips for garden waste will also be placed in strategic locations. Placement of skips for builders' rubble will be investigated for informal settlements.

SECTION 6: ASSESSMENT OF THE BUDGET RESPONSIVENESS

6.1 SOCIO-ECONOMIC RESPONSIVENESS AND IMPACT

6.1.1 Introduction

This section examines if the tabled 2016/17 MTREF Budget is responsive from an economic and socio-economic perspective and whether the Municipality is able from its limited resources to meet the legitimate expectations of the community for services.

6.1.2 Socio-economic context/environment

Amidst various external shocks and negative developments in the local political economy, growth forecast for the South African economy for 2016 have been downscaled to 0.9 per cent. Factors such as the drought, rising inflation and interest rates and weakening currency, declining consumer and business confidence and high unemployment rate are key challenges that must be addressed.

The impact of the current drought is reflected in the economic forecast for the Western Cape and National economy, but should drought conditions persist and turn out worse than currently projected, this could affect the Western Cape disproportionately. This is not only due to the direct impact on the agricultural sector itself, but also on the closely linked agri-processing and broader manufacturing sector, which could result in broad-based weaker production and job losses¹.

External factors, such as the imminent interest rate hikes in the USA and the Chinese economic slowdown, have had unfavourable consequences for emerging markets such as South Africa. The Cape Winelands has been impacted by the weakness in global and national growth, which are expected to come in at 3.5 per cent and 1.7 per cent respectively (2015 - 2016). These growth outlook figures are the result of consistent downgrades, which have come on the back of deteriorating economic conditions². Witzenberg's economy grew by 1.5 per cent from 2010 – 2013, making it the slowest growing municipality in the Cape Winelands region.

Witzenberg's Municipality's 2016/17 MTREF Budget reflects the challenges faced by the Municipality to raise sufficient funds for improved service delivery versus affordability. The main challenges faced by the Municipality are related to the drought experienced in the region, increasing its revenue base, insufficient infrastructure, electricity capacity and servicing rural areas.

¹ Western Cape Government Provincial Treasury. Budget Overview of Provincial Revenue and Expenditure 2016.

² Western Cape Government Provincial Treasury. Municipal Economic Review and Outlook (MERO) 2015.

6.1.3 Are the budget assumptions in line with the socio-economic environment

A municipal budget is informed and influenced by a wide range of national, provincial and local socio-economic variables and assumptions that influence strategic allocations. These assumptions form the baseline from which a municipality makes projections and allocations across the three years of the MTREF. It is therefore vital that the Municipality discloses these assumptions as part of its annual budget documentation.

Supporting Schedule SA9 in the budget subsequently outlines the social, economic and demographic statistics that informed the current 2016/17 MTREF budget allocations.

Table 3: Comparison of selected social, economic and demographic statistics and assumptions (SA9 information)

	Municipal information, SA9	2015 MERO/ SEP-LG information	Comment
Demographics			
Population	121 743	126 573	The Municipality's projections are lower than the data in the SEP-LG 2015.
Number of unemployed	2 914	-	
Household numbers			
Number of households in municipal area	27 419	30 305	The Municipality's projections are lower than the SEP-LG.
Definition of poor household (R per month)	> R6400	< R0 – R515 per individual per month (National Poverty Line)	This information was not completed correctly in Supporting Schedule SA9.
Housing			
Formal	23 642 (86.2%)	87.8%	The SEP-LG states that 12.2% of households in Witzenberg are informal while the Municipality's projections equates to 13.8%.
Informal	3 788 (13.8%)	12.2%	
Total	27 420	100%	
Monthly household income			
No income	1 757	1 939	The Municipality's projection for households earning less than R2 060 per month is significantly higher than the SEP-LG data.
< R2 060 per month	8 460	2 515	
Inflation/inflation outlook (CPIX)	5.0%	6.6%	CPI rate stated in SA9 does not concur with the recommended NT estimate in Circular 79.

Comments/Risks:

The population number used in schedule SA9 is approximately 5 000 people less than the population projections given in the Socio-economic Profile 2015 for Witzenberg. There are discrepancies as noted above when it comes to other areas of information as per Supporting Schedule SA9. It is recommended that the Municipality checks and verifies the information prior to the inclusion in its final budget.

6.1.4 Overview of the key priorities in terms of IDP Strategic Objectives

The 2016/17 MTREF budget breakdown in terms of the strategic objectives is indicated in the Table 4. Witzenberg Municipality budgeted for a total operating expenditure of R554.7 million and a total capital budget of R69.728 million in the 2016/17 financial year.

Table 4: Strategic Objectives for the 2016/17 Medium Term Revenue & Expenditure Framework

WC024 Witzenberg Supporting Table SA5 & SA6 Reconciliation of IDP Strategic Objectives and Budget (Operating and Capital Expenditure)										
Strategic Objective	Goal	2016/17 Medium Term Revenue & Expenditure Framework OPEX			2016/17 Medium Term Revenue & Expenditure Framework CAPEX			2016/17 Medium Term Revenue & Expenditure Framework TOTAL		
R thousand		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	339 446	367 527	393 426	66 448	35 987	28 500	405 894	403 514	421 926
Essential Services	1.2 Provide for the needs of informal settlements through improved services	7 034	7 421	7 792	-	-	-	7 034	7 421	7 792
Governance	2.1 Support Institutional Transformation & Development	36 024	38 643	41 028	1 150	70	70	37 174	38 713	41 098
Governance	2.2 Ensure financial viability.	38 587	39 068	41 574	130	560	600	38 717	39 628	42 174
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.	25 215	26 931	28 624	-	-	-	25 215	26 931	28 624
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	100 554	86 531	77 022	2 000	2 561	412	102 554	89 092	77 434
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	5 980	4 822	5 141	-	-	-	5 980	4 822	5 141
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	1 861	1 979	2 103	-	-	-	1 861	1 979	2 103
Allocations to other priorities		-	-	-	-	-	-	-	-	-
Total Expenditure		554 700	572 923	596 710	69 728	39 178	29 582	624 428	612 101	626 292

Source: Witzenberg Municipality 2016/17 tabled budget

The strategic objectives noted in budget Tables SA5 and SA6 for the 2016/17 MTREF are aligned to the current IDP strategic objectives.

The bulk of the 2016/17 operating budget spending relates to the strategic objective Essential Services accounting for 62.5 per cent in total. The majority of this allocation is for electricity distribution while the remaining budget allocation is made up of water distribution, waste water management and waste management. The bulk of the rest of the operating budget is distributed across the strategic objectives of Communal Services (18.1 per cent) and Governance (13.5 per cent). A nominal allocation of the operating budget has been apportioned to Socio-economic Support Services (1.4 per cent).

The 2016/17 capital budget is also very strongly focused on Essential Services (95.3 per cent). The majority of this allocation is to trading services mainly water management infrastructure. This strategic objective ensures the sustainability and maintenance of basic infrastructure. The other strategic objectives with minimal capital allocations respectively are; Communal Services (2.3 per cent) and Governance (1.8 per cent).

6.1.5 Overview of the measureable performance indicators

In terms of Supporting Schedule SA7, the Municipality has completed all the information related to its measurable performance objectives and associated performance indicators and there is a clear linkage between SA7 and the draft SDIP and the Draft Reviewed 2016/17 IDP.

The performance indicators in the budget reflect financial and non-financial indicators and are an adequate reflection of the Municipality's strategic objectives and key performance areas.

In Strategic Objective 1, 'Essential Service' with regards to the indicators and targets set to 'Provide for the needs of informal settlements through improved services' goal, the targets could be strengthened to include 'percentage increase in household access to basic services' as a unit of measurement in order to measure actual performance. It is recommended that the Municipality review these targets with a view to strengthening them to improve service delivery.

The measurable performance indicators in the SDBIP are adequately reflective of the Municipality's strategic objectives and key performance areas specified in the IDP Review. The predetermined objectives and service delivery performance targets contained in the SDBIP are achievable through the proposed budget.

6.1.6 Is the budget responsive to the socio-economic environment and service delivery challenges

Budget responsiveness considers a municipality's ability to interpret the current socio-economic environment impacting upon its citizenry and to accordingly make budget allocations to continue providing essential services within said climate.

The following section examines the extent to which Witzenberg Municipality applies its limited financial resources to address the service delivery challenges associated with the current dire national socio-economic outlook. Firstly, the narrative assesses budget responsiveness in terms of the provision of essential basic service delivery priorities, namely water, waste water (sanitation), electricity and waste management (solid waste disposal). Secondly, comment is provided as to the Municipality's ability to provide such services free of charge to indigent (poor) households. Lastly, this section provides an overview of budget allocations towards two key sectors serving as catalyst drivers of enhanced economic growth and development, namely road transport and planning and development.

Table 5 provides information relating to household access level to basics services that are provided by the Municipality.

Table 5: Service delivery information

Service	Annual Report 2014/15 information (above minimum standard) % of Households	2016/17 Household access level (A10) % of Households	Draft SDBIP 2016 information (above minimum standard) % of Households	2015 SEP-LG (2014, above minimum standard) % of Households
Water	100.00%	100.00%	Not included	98.50%
Waste water	100.00%	100.00%	Not included	91.50%
Electricity	99.90%	81.50%	Not included	93.40%
Refuse	100.00%	100.00%	Not included	69.70%
Poverty relief – indigent support (No. of households)	4 893	Not completed	2 600	2 515

Comments:

The information presented in the SEP-LG differs significantly from the information in the Annual Report 2014/15 as well as the A10 Schedule when it comes to electricity provision and refuse removal. The numbers planned for in the A10 do not align to the information presented in the other data sources.

The 2014/15 Annual Reports states that 4 893 households received access to free basic services (earning less than R3 000), however, the information was not included in the A10 schedule for 2016/17 even though the draft SDBIP sets the target at

2 600 households to receive free basics services for 2016/17. The numbers should be included where available and align to the draft SDBIP, IDP and Budget for efficient planning and budgeting.

Priority A: Electricity

According to Schedule A10 information presented in the budget, electricity access is available to at least 81.5 per cent of households in Witzenberg Municipality. There is still a substantial electricity backlog supposedly on farms with approximately 2 408 households having to rely primarily on other sources of energy like paraffin, gas or candles.

Electricity distribution receives the highest percentage of the total 2016/17 budget allocation at 33.5 per cent. The Municipality has allocated R289.545 million of its total operating budget towards trading services in 2016/17. The majority of this amount, a total of R200.351 million (69.2 per cent of the total trading services budget), will be allocated towards distributing electricity to households.

While the number of households in the Municipality has not increased from 2015/16 to 2016/17, the budgeted amount for electricity distribution shows a significant increase in the operational budget from R183.815 million in 2015/16 to R200.351 million in 2016/17. This increase can be attributed to the increase in the bulk tariff increase in electricity.

The Municipality has also highlighted electricity capacity as a challenge in the IDP review. The year 2016/17 will see capital allocations towards the electricity function amounting to R10.010 million (14.3 per cent of the capital budget). The bigger allocations in the capital budget for electricity are as outlined below:

- Streetlights – R6.050 million
- Professional Fees Rural Development Project – R1.3 million
- Replace 11 kV Breakers – R1 million
- Replace 11 kV Ring Supply – R1.5 million

The Municipality's operating and capital allocations in the 2016/17 tabled budget respond to the current electricity service delivery reality. Operating allocations gradually increases across the MTEF as the Municipality anticipates increasing the number of households that receive electricity above the minimum service level. Significant capital allocations are further reflective of a proactive commitment to ensure the longevity of current electricity infrastructure.

Priority B: Water

The Municipality manages to maintain exceptionally high levels of water provision with 100 per cent of households meeting the minimum access levels for water provision. Water supply remains a critical issue for the future with potential risks anticipated as the region faces a severe drought. The region also has a high percentage of unaccounted water losses. The Municipality therefore intends to concentrate its efforts on reducing the rate of unaccounted for water and leakages and increasing its water supply.

According to the IDP review with regards to water services, the rural areas present the biggest challenge when it comes to water access. The Municipality has secured funding to develop and construct the Tulbagh Dam which will have a positive impact on the Municipality's ability to deliver fresh water services specifically to the rural areas. It is currently facing a challenge with regards to the agreement around the Tulbagh Dam construction as per the IDP review which it hopes to have resolved shortly as this is critical to improve its water supply to the region. To this extent, the Municipality has allocated R35.105 million of its capital budget in 2016/17 towards the water function. The current 2016/17 allocation will support projects such as:

- Ceres: Bella Vista Bulk Water – R4.4 million
- Prepaid Water Meters – R2.5 million
- Tulbagh Dam – R24.421 million
- Vredebes bulk water supply – R3 million

The installation of prepaid meters will also attend to the challenge of unaccounted water losses by decreasing the rate of water that is currently unaccounted for and subsequently improve the Municipality's revenue base.

The operating budget allocations towards the water function for 2016/17 is R25.030 million in 2016/17 amounting to 9.6 per cent of the total operating budget.

The Municipality has a comprehensive Water Support Development Plan which was initially prepared in 2012 and last reviewed in 2013.

Priority C: Waste Water Management

The Municipality's A10 schedule reflects significantly higher household access levels to sanitation (100 per cent) when compared to the draft SDBIP and the 2015 SEP-LG information (91.5 per cent). Irrespective of this, it is clear from the 2016/17 budget

that the Municipality's intentions are to provide high levels of service delivery evident from its allocations over the MTREF.

The Municipality's operational budget allocation to waste water management of R28.050 million for 2016/17 equates to an 11.2 per cent increase from the initial 2015/16 allocation of R25.224 million.

To ensure the continuation of these services the Municipality must not only strive to maintain the current sewerage network, but invest in bulk infrastructure to meet future demand. A total of R13.578 million has been allocated from the capital budget towards waste water management. This equates to 19.5 per cent of the total capital budget. The capital budget for waste water management projects has been allocated as follows:

- Bulk Sewer: Bella Vista – R4.3 million
- Ceres: Bella Vista New Bulk Sewerage – R2 million
- Sewer Network Replacement – R1.5 million
- Vredebes bulk sanitation – R5 million

This implementation of these projects will ease some of the pressure on the current waste water facilities and assist the Municipality in meeting its service delivery demand.

Priority D: Road transport

The current road transport functions of the Municipality are threefold and entail upgrading existing roads and extending as well as maintaining the current road network. Included in this function is also the construction of stormwater infrastructure. Funding does however remain a concern and although the Municipality receives provincial sector support, work done to municipal streets are 100 per cent internally funded.

An amount of R18.629 million from the total operating budget has been reserved to maintain the Municipality's tarred and gravel roads. This amount increases to R20.007 million in 2017/18 and R21.181 million 2018/19.

As the population of the Municipality continues to grow, the pressure on infrastructure is ever increasing. The Municipality therefore plans to improve their road network to improve access and ease integration of communities. The 2016/17 capital budget adequately responds to this need by allocating an amount of R4.955 million towards road projects. Key road projects detailed in SA36 include:

- Improve Street Network – R3 million
- Professional Fees for Rural Development project – R600 000
- Equipment – R600 000
- Side Walks – R500 000
- Traffic Calming – R220 000

The prioritisation into the roads network also has direct and indirect linkages to the economic growth and development of the Municipality. Therefore the allocations to this priority area are vital to improve the economic environment of the Municipality.

Priority E: Waste Management

As per the IDP review, the current waste management system in Witzenberg Municipality is fairly successful in the collection and disposal of municipal solid waste, however, very little effort is made to reduce the generation of waste within the municipal area.

The main challenge therefore that the Municipality faces is related to waste minimisation. The 2016/17 capital budget for waste management is minimal and commits R2.8 million of the total capital budget towards the purchasing of new refuse bins as well as the replacement of a vehicles.

Total operating expenditure towards the waste management function gradually increases from R33.375 million in 2015/16 to R36.113 million in 2016/17 to ensure the continuation of waste management services.

There is nothing currently in the budget directed towards waste minimisation and the Municipality could consider including budgeting for initiatives such as these in the future to assist with waste generation.

Priority F: Poverty Relief – Indigent Support

It is not indicated in Schedule A10 (basic service delivery measurements), how many indigent households the Municipality intends to provide free basic services to over the MTREF period. The targets in the draft SDBIP however are set at providing free basic services to 2 600 households for 2016/17. It is recommended that the Municipality include these totals in the budget documentation as it informs planning and responsive budgeting for the MTREF period. Also, it is important that the numbers presented in the budget aligns with the targets provided in the draft SDBIP.

Although the provision of these free services is funded from equitable share allocations, the Municipality should closely monitor the free basic services revenue/expenditure ratio. The global economic slowdown will impact heavily on poorer households and it is expected that the number of indigent households will increase dramatically across the MTREF. Provincial Treasury cannot assess the Municipality's ability to respond to this looming challenge as the cost estimates required in the A10 have not been completed. It is advised that the cost estimates in A10 be completed in the budget documentation.

Priority G: Planning and Development

The Municipality's Annual Report 2014/15 indicated that the Municipality had approved its new Local Economic Development (LED) strategy at the end of the 2014/15 financial year. According to the draft SDBIP, the Municipality intends implement the second phase of the strategy during 2016/17, with well-developed phases to be implemented over the next four years. It has consolidated its key economic development priorities to focus on infrastructure development, municipal procurement, international (national and provincial) investment opportunities and partnerships as mechanisms that will contribute to economic growth.

The 2016/17 Planning and Development operating budget increased from R5.362 million in 2015/16 to R5.667 million. The operating budget allocated to local economic development projects for 2016/17 is R1.479 million. This includes the budget for the rollout of 390 Expanded Public Works Programme jobs for 2016/17 as per the draft SDBIP. There is no capital budget allocated to local economic development in the 2016/17 budget. Generally, the capital budget should support local economic development through procurement of materials, labour, etc.

6.1.7 Partnering and partnerships (Western Cape Economic Development Partnership)

Partnership development involves an approach which gives effect to policy imperatives in a more resource efficient manner. Due to increasing constraints on local government funding, municipal programmes will be increasingly required to leverage resources, mandates and decision-making processes outside their direct control in order to effectively deliver on the IDPs and municipal spatial development frameworks. Municipalities are requested to identify key partnerships and partnering processes which the Municipality is involved in according to the categories below and possible areas where partnerships may be strengthened or new partnerships may be required.

- *Transversal partnering* (between line-function Departments within the Municipality and with municipal entities)
- *Inter-governmental partnering* (between the Municipality and other spheres of Government, public entities and state-owned companies)
- *Cross-boundary partnering* (partnerships with other municipalities across municipal boundaries, within a functional region)
- *Cross-sector partnering* (partnering with external role-players such as business or civil society)

SECTION 7: CREDIBILITY AND SUSTAINABILITY

7.1 REVIEW OF THE PREVIOUS YEAR'S BUDGET

PART 7.1(1): THE BUDGET PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

Table 6: Budgeted Performance against the Audited Performance

Description R thousands	2012/13				2013/2014				2014/15			
	Adjusted Budget	Audited Outcome	Difference	Diff %	Adjusted Budget	Audited Outcome	Difference	Diff %	Adjusted Budget	Audited Outcome	Difference	Diff %
Financial Performance												
Property rates	45 107	45 099	-8	-0.02%	48 279	48 585	306	0.01	51 166	49 826	(1 340)	(0.00)
Service charges	214 939	207 868	-7 071	-3.29%	233 662	224 379	-9 283	-3.97%	248 755	241 849	(6 906)	-2.78%
Investment revenue	1 957	2 054	97	4.96%	2 614	3 268	654	25.02%	2 199	4 658	2 459	111.82%
Transfers recognised - operational	80 710	72 698	-8 012	-9.93%	91 453	89 624	-1 829	-2.00%	87 955	84 488	(3 467)	-3.94%
Other own revenue	20 596	26 072	5 476	26.59%	25 803	20 808	-4 995	-19.36%	28 850	38 668	9 818	34.03%
Total Revenue (excl. capital transfers and contributions)	363 309	353 791	-9 518	-2.62%	401 811	386 664	-15 147	-3.77%	418 926	419 489	563	0.13%
Employee costs	100 464	96 930	-3 534	-3.52%	110 663	105 570	-5 093	-4.60%	117 629	115 412	(2 216)	-1.88%
Remuneration of councillors	7 091	6 932	-159	-2.24%	7 866	7 789	-77	-0.98%	8 404	8 065	(339)	-4.04%
Depreciation & asset impairment	18 623	14 654	-3 969	-21.31%	21 454	17 953	-3 501	-16.32%	16 996	26 327	9 331	54.90%
Finance charges	14 617	13 141	-1 476	-10.10%	11 944	12 373	429	3.59%	11 513	14 300	2 787	24.21%
Materials and bulk purchases	122 259	118 181	-4 078	-3.34%	126 509	125 407	-1 102	-0.87%	147 150	138 170	(8 980)	(0.00)
Transfers and grants	742	767	25	3.37%	871	812	-59	-6.77%	912	922	9	0.00
Other expenditure	97 609	86 428	-11 181	-11.45%	123 228	114 197	-9 031	-7.33%	108 423	100 625	(7 798)	-7.19%
Total Expenditure	361 405	337 034	-24 371	-6.74%	402 535	384 101	-18 434	-4.58%	411 027	403 821	(7 206)	-1.75%
Surplus/(Deficit)	1 904	16 757	14 853	780.11%	-724	2 563	3 287	-454.01%	7 898	15 668	7 769	98.37%
Transfers recognised - capital	74 823	73 786	-1 037	-1.39%	49 871	48 136	-1 735	-3.48%	52 527	58 472	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	0.00%	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76 727	90 827	14 100	18.38%	49 147	63 026	13 879	28.24%	60 425	74 139	13 714	22.70%
Share of surplus/ (deficit) of associate	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
Surplus/(Deficit) for the year	76 727	90 827	14 100	18.38%	49 147	63 026	13 879	28.24%	60 425	74 139	13 714	22.70%
Capital expenditure & funds sources												
Capital expenditure	90 314	87 317	-2 997	-3.32%	61 313	60 858	-455	-0.74%	67 466	64 040	(3 426)	-5.08%
Transfers recognised - capital	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
Public contributions & donations	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
Borrowing	-	-	-	0.00%	-	-	-	0.00%	-	-	-	-
Internally generated funds	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
Total sources of capital funds	-	-	-	0.00%	-	-	-	-0.74%	-	-	-	0.00%

Source: Audited AFS and the Annual Budget Schedules

Findings:

The audited information for the 3 financial years does not reconcile with the audited amounts in the audited financial statements and audited information for sources of capital funds was not completed.

There are consistent high trends of variances for investment revenue, other own revenue, depreciation with finance charges reflecting high variance for 2014/15 financial year. The response that a budget is an estimate of future revenue and

expenditure based on historical data and is not an exact science is noted. However, historical trends and future assumptions should result to low variances.

The Municipality has demonstrated its ability to implement its capital budget with minimal under-spending overall in prior financial years. However, no information was reported in A Schedule for sources of finance for the audited financial years.

Risks:

The differences identified between the budget and the audited annual financial statements indicate possible poor planning and budgeting which can directly affect proper forecasting or budgeting for the future.

Consistent underspending on transfers recognised – capital could result in roll-over applications being declined. Spending against no budget for internally generated funds also indicates challenges with regard to planning for capital projects.

Recommendations:

The Municipality needs to ensure audit outcome information recorded in the MTREF reconciles to the audited annual financial statements.

Historical trends and future assumptions must inform the budget forecasts to lower the high variances at year end.

The Municipality needs to implement processes to ensure transfers recognised – capital is full spent at year-end to prevent the need for application of roll-over of unspent funds which could possibly be declined.

PART 7.1(2): THE FINANCIAL PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

THE FINANCIAL HEALTH AND PERFORMANCE – year ended 30 June 2015







The assessment of the financial health and performance is an integrated process involving a review of a municipality's audited annual financial statements and audit report using selected financial ratios/norms. The results of the financial ratios/norms are used to support financial decisions and to identify factors which may influence the financial stability of the Municipality. It is also to enable timely corrective action where service delivery may be at risk. The assessment is according to the selected key financial ratios/norms as per National Treasury MFMA Circular No. 71, as indicated in the table below. It needs to be noted that for the sake of this report, only ratios that are not within the desired norm are



analysed. Arrow signs in the table below means the following (↔: *constant*, ↓: *deterioration*, ↑: *improvement*).

Table 7: Financial ratios and norms

Financial ratios and norms		Norm	2011 Audited	2012 Audited	2013 Audited	2014 Audited	2015 Audited	Comments	
Debtors Management									
1.	Net debtors days:	≤ 30 days	64 days	51 days	47 days	61 days	68 days	The ratio result deteriorated from 61 days in 2013/14 to 68 days in 2014/15 financial year. The ratio is not within National Treasury norm of 30 days.	↓
2.	Bad Debts Written-off as % of Provision for Bad Debt:	100%	205.96%	6.05%	0.63%	0.03%	0.02%	The ratio result remained relatively constant from 0.03 per cent in 2013/14 to 0.02 per cent in 2014/15 financial year. The ratio is still not within National Treasury norm of 100 per cent.	↔
Distribution losses									
3.	Electricity Distribution Losses (Percentage):	7% - 10%	7.95%	8.54%	8.37%	9.46%	8.59%	The ratio result improved from 9.46 per cent in 2013/14 to 8.59 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 7 - 10 per cent.	↑
4.	Water Distribution Losses (Percentage):	15% - 30%	34.31%	31.80%	21.45%	27.07%	20.67%	The ratio result improved from 27.07 per cent in 2013/14 to 20.67 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 15 - 30 per cent.	↑
Grant Dependency									
5.	Own Source Revenue to Total Operating Revenue (Including Agency Revenue):	None	79.45%	81.55%	78.93%	77.11%	78.35%	The ratio result slightly improved from 77.11 per cent in 2013/14 to 78.35 per cent in the 2014/15 financial year.	↑

Financial ratios and norms		Norm	2011 Audited	2012 Audited	2013 Audited	2014 Audited	2015 Audited	Comments	
Expenditure Management									
6.	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/ Total Operating Expenditure:	0%	5.41%	0.00%	0.13%	0.00%	1.88%	The ratio result deteriorated from 0.00 per cent in 2013/14 to 1.88 per cent in 2014/15 financial year. The ratio is not within National Treasury norm of 0 per cent.	↓
7.	Remuneration as % of Total Operating Expenditure:	25% - 40%	31.00%	31.99%	31.02%	29.99%	30.10%	The ratio result remained relatively constant from 29.99 per cent in 2013/14 to 30.10 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 25 - 40 per cent.	↔
8.	Contracted Services % of Total Operating Expenditure:	2% - 5%	3.36%	3.19%	6.14%	9.69%	7.09%	The ratio result improved from 9.69 per cent in 2013/14 to 7.09 per cent in 2014/15 financial year. The ratio is not within National Treasury norm of 2 - 5 per cent.	↑
Asset Management									
9.	Capital Expenditure to Total Expenditure:	10% - 20%	18.21%	18.56%	20.69%	13.34%	13.44%	The ratio result remained relatively constant from 13.34 per cent in 2013/14 to 13.44 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 10 - 20 per cent.	↔
10.	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value):	0%	0.02%	0.00%	0.07%	0.04%	0.00%	The ratio result remained relatively constant from 0.04 per cent in 2013/14 to 0.00 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 0 per cent.	↔
11.	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value):	8%	2.53%	2.69%	2.24%	2.31%	2.65%	The ratio result remained relatively constant from 2.31 per cent in 2013/14 to 2.65 per cent in 2014/15 financial year. The ratio is still not within National Treasury norm of 8 per cent.	↔

Financial ratios and norms		Norm	2011 Audited	2012 Audited	2013 Audited	2014 Audited	2015 Audited	Comments	
Budget Implementation									
12.	Operating Revenue Budget:	95% - 100%	97.31%	102.95%	96.19%	98.16%	100.74%	The ratio result slightly improved from 98.16 per cent in 2013/14 to 100.74 per cent in 2014/15 financial year. The ratio is within the National Treasury norm of 95 - 100 per cent.	
13.	Service Charges and Property Rates Revenue Budget:	95% - 100%	99.30%	100.71%	97.21%	96.93%	97.34%	The ratio result remained relatively constant from 96.93 per cent in 2013/14 to 97.34 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 95 - 100 per cent.	
14.	Operating Expenditure Budget:	95% - 100%	101.45%	103.58%	91.46%	95.14%	100.23%	The ratio result improved from 95.14 per cent in 2013/14 to 100.23 per cent in 2014/15 financial year. The ratio is within the National Treasury norm of 95 - 100 per cent.	
15.	Capital Expenditure Budget:	95% - 100%	87.64%	91.97%	96.68%	96.17%	94.92%	The ratio result slightly deteriorated from 96.17 per cent in 2013/14 to 94.92 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 95 - 100 per cent.	
Liquidity Management									
16.	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants):	1 - 3 months	0 Month	1 Month	1 Month	1 Month	2 Months	The ratio result improved from 1 month in 2013/14 to 2 months in 2014/15 financial year. The ratio is within National Treasury norm of 1 - 3 months.	
17.	Current Ratio:	1.5 - 2:1	1.05:1	0.98:1	1.14:1	1.16:1	1.74:1	The ratio result improved from 1.16:1 in 2013/14 to 1.74:1 in 2014/15 financial year. The ratio is within National Treasury norm of 1.5 - 2:1	

Financial ratios and norms		Norm	2011 Audited	2012 Audited	2013 Audited	2014 Audited	2015 Audited	Comments	
Liability Management									
18.	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure:	6% - 8%	7.10%	6.52%	5.70%	4.77%	5.12%	The ratio result improved from 4.77 per cent in 2013/14 to 5.12 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 6 - 8 per cent.	
19.	Debt (Total Borrowings)/ Revenue:	45%	24.53%	18.88%	14.45%	9.60%	6.98%	The ratio result improved from 9.60 per cent in 2013/14 to 6.98 per cent in 2014/15 financial year. The ratio is within National Treasury norm of 45 per cent.	

Source: Witzenberg Municipality Audited AFS: (2011/12 - 2014/15)

7.1.1 Financial Position

(a) Asset Management/Utilisation

- Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value):** The trend analysis indicates that the ratio results remained relatively constant at 2.24 per cent in 2012/13 to 2.31 per cent in 2013/14 and 2.65 per cent in the 2014/15 financial year. The results however are still below the desired National Treasury) norm of 8 per cent. A ratio below the norm may indicate that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful assets. It is acknowledged that the amount to be spent on repairs and maintenance depends on management's decision making, service delivery and asset management strategies. It is also noted that the labour and contracted services portion may not be included in the repairs and maintenance; only materials are normally included in the amount spent. The Municipality is aware that the expenditure on repairs and maintenance are below the required standard. The Municipality should strive improve its revenue base avail funds for repairing its assets. The consequence of not repairing assets will affect service delivery imperatives.

(b) Debtors Management

- **Net debtors Days:** The trend analysis indicates that the ratio results deteriorated from 47 days in 2012/13 to 61 days in the 2013/14 and to 68 days in 2014/15 financial year. The ratio is therefore not within the NT norm of 30 days. The deterioration is caused by an increase in gross debtors from R169.50 million in 2013/14 to R206.77 million in the 2014/15 financial year. The ratio results may indicate that the Municipality is exposed to cash flow risk due to the Municipality experiencing challenges in the collection of outstanding monies from debtors. This is further supported in 2014/15 financial year where the Municipality has R134.60 million or 65 per cent of debtors outstanding for more than 90 days. The Municipality should ensure that current strict credit control policies and procedures are adhered to, to improve the situation. This would in turn improve the cash availability and ensure financial sustainability for the Municipality.
- **Bad Debts Written-off as % of Provision for Bad Debt:** The trend analysis indicates that the ratio results remained relatively constant from 0.63 per cent in 2012/13 to 0.03 per cent in 2013/14 to 0.02 per cent in 2014/15 financial year. The ratio however remains not within the NT required norm of 100 per cent. Included in the provision for bad debts are traffic fines of R12.63 million (2014 R5.27 million). The Municipality to consider increasing their provision for bad debt to improve further fair presentation in the financial statements. The Municipality is encouraged to improve its debt collection strategies.

7.1.2 Financial Performance

(a) Expenditure Management

- **Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure:** The trend analysis indicates that the ratio results fluctuated from 0.36 per cent in 2012/13, improved to 0.00 per cent in 2013/14 and deteriorating to 1.88 per cent in 2014/15 financial year. The ratio result is still not within the NT required norm of 0 per cent. An amount of R7.75 million was raised under unauthorised expenditure due to an increase in depreciation on Capital Restoration cost and debt impairment of services and fines debtors. The Municipality should take measures to prevent, identify, investigate and respond appropriately according to the MFMA, and ensure that whoever transgresses the law is made to account. In this case, the Municipality did not make provision for some of the non-cash items which resulted to unauthorised expenditure.

- **Contracted Services % of Total Operating Expenditure:** The trend analysis indicates that the ratio results fluctuated from 6.14 per cent in 2012/13, deteriorated to 9.69 per cent in 2013/14 and improving to 7.09 per cent in 2014/15 financial year. The ratio result is still not within the NT required norm of 2 - 5 per cent. These results may indicate that the Municipality outsource some of the functions which may be performed internally to consultants and contractors. This could be due to the budgeted vacant posts at the end of 2014/15, resulting in a vacancy rate of 7 per cent.

7.1.3 Conclusion and recommendations

Overall results indicate that the Municipality is doing well in most ratios. However, the asset and debtor's management ratios result required attention. The Municipality needs to devise strategies to collect amounts owing by debtors. Ensure that capital investment on infrastructure is increased and assets are repaired as they become due.

7.2 REVIEW OF THE DRAFT 2016/17 MTREF

PART 7.2(1): REVIEW OF THE BUDGET ASSUMPTIONS

Findings:

The Municipality has complied with section 16 of Schedule A of the MBRR by including the budget assumptions in the budget document. However, there is no indication of the credit rating of the Municipality.

PART 7.2(2): SURPLUS/DEFICIT FOR TRADING SERVICES

Table 8: Trading Services

Standard Classification R thousand	Operating Revenue			Operating Expenditure			Net Results (Surplus or Deficit) Ratio Analysis		
	Budget Year	Budget Year +1	Budget Year +2	Budget Year	Budget Year +1	Budget Year +2	Budget Year	Budget Year +1	Budget Year +2
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
<i>Trading services</i>	349 978	340 696	351 756	289 545	313 744	336 101			
Electricity	221 046	239 361	259 060	200 351	217 605	234 608	9.4%	9.1%	9.4%
Water	76 752	56 501	45 614	25 030	26 928	28 433	67.4%	52.3%	37.7%
Waste water management	30 444	22 002	23 109	28 050	31 162	33 117	7.9%	-41.6%	-43.3%
Waste management	21 736	22 831	23 973	36 113	38 049	39 943	-66.1%	-66.7%	-66.6%

Source: Budget Schedules A2

Findings:

The Municipality has budgeted for a surplus for Electricity and Water over the 2016/17 MTREF whilst Waste Water Management and Waste Management reflect high levels of deficits over the same period. In the previous year's assessment, contributing factors to deficit for Waste Management were highlighted as increases in general expenditure such as petrol and diesel and the cost of remuneration. The budget document does not provide details for the anticipated deficit in the outer two years of the MTREF for Waste Water Management.

Despite the tariff increases, the collection rates for the rest of Trading Services except for Electricity are below 90 per cent.

The ratio analysis shows surpluses for all Trading Services, an indication that the cost of providing the services will be covered by revenue that will be generated.

Risks:

Waste Water Management and Waste Management tariffs are not cost-reflective, which will affect the cost of maintenance and renewal of equipment required to provide the service including the provision for land-fill sites.

The deficits will also require cross-subsidisation from other services to ensure that services are rendered optimally.

Furthermore, high levels of deficit in Trading Services are threatening the financial sustainability of the Municipality.

Recommendations:

Improve collection rate for Waste Water Management and Waste Management to narrow the projected deficit.

Tariff increases must be in a manner that they do not adversely influence increase in debtors which will compromise municipality's revenue but should aim to cover the cost of the provided service.

MFMA budget circulars requires municipalities that have been under recovering costs to embark on a process to correct their tariff structures over a reasonable time period so that cost reflective tariffs are achieved.

PART 7.2(3): THE CREDIBILITY AND SUSTAINABILITY OF THE BUDGET

A. THE BUDGET OVERVIEW

Table 9: The Budget Overview and Comparisons

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2016)	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Total Revenue (excl. capital transfers and contributions)	353 791	386 664	419 489	451 953	447 220	285 511	528 036	545 486	569 778
Total Operating Expenditure	337 034	384 100	403 821	455 124	473 270	250 984	554 700	572 923	596 710
Surplus/(Deficit)	16 756	2 564	15 668	(3 172)	(26 050)	34 527	(26 664)	(27 437)	(26 932)
Total Capital Expenditure	87 567	58 965	64 040	52 768	77 902	27 407	69 728	39 178	29 582
Non Cash Items	34 377	45 778	53 210	44 808	62 508	27 523	65 120	73 145	76 559
Debt impairment	19 723	27 825	26 883	20 754	24 754	14 646	25 640	27 100	28 561
Depreciation & asset impairment	14 654	17 953	26 327	24 054	37 754	12 877	39 480	46 045	47 998
Total Restated Result	51 134	48 342	68 877	41 637	36 458	62 050	38 456	45 708	49 627
Total Budget	424 601	443 066	467 861	507 892	551 171	278 391	624 428	612 101	626 292

Source: PT generated based on A1 - Budget Schedules

Finding:

The 2016/17 MTREF is funded despite the deficit which can be funded through accumulated surplus. The total budget of the Municipality shows a negative growth for the middle year of the MTREF mainly due to capital expenditure growth trends.

Risk:

The Municipality needs to ensure budgeted revenue is collected taking into account above inflation tariffs for property rates; electricity and water.

Recommendation:

The Municipality needs to review the affordability of the above inflation tariff increases and its impact on outstanding debtors.

B. REVIEW OF THE OPERATING REVENUE BUDGET

Table 10: Operating Revenue

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			% Growth rates: MTREF Budget			
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2016)	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	2015/16 2016/17 (YOY)	2016/17 2017/18 (YOY)	2017/18 2018/19 (YOY)	2015/16 - 2017/18 (AVE)
Revenue By Source													
Property rates	44 051	47 327	48 474	55 316	55 316	43 311	59 625	64 414	69 579	8%	8%	8%	8%
Property rates - penalties & collection charges	1 047	1 258	1 352	860	860	910	1 400	1 512	1 633	63%	8%	8%	26%
Service charges - electricity revenue	146 639	156 352	171 615	198 529	198 529	121 460	215 414	232 691	251 350	9%	8%	8%	8%
Service charges - water revenue	27 881	33 737	31 117	34 986	34 986	24 441	39 203	41 096	43 150	12%	5%	5%	7%
Service charges - sanitation revenue	16 011	16 984	19 061	18 484	18 484	13 947	19 968	20 925	21 977	8%	5%	5%	6%
Service charges - refuse revenue	16 216	17 221	18 854	19 321	19 321	13 770	20 419	21 442	22 514	6%	5%	5%	5%
Service charges - other	1 121	85	1 202	482	482	110	511	540	567	6%	6%	5%	
Rental of facilities and equipment	6 761	7 762	8 443	8 159	8 159	6 496	9 475	10 001	10 574	16%	6%	6%	9%
Interest earned - external investments	2 054	3 268	4 658	2 996	2 996	3 643		4 562	4 640	-100%	-	2%	-49%
Interest earned - outstanding debtors	4 748	6 077	7 585	4 883	4 883	5 979	5 474	5 778	6 074	12%	6%	5%	8%
Fines	760	7 625	10 106	8 559	8 559	1 532	13 020	13 801	14 629	52%	6%	6%	21%
Licences and permits	125	166	155	288	288	136	168	178	187	-42%	6%	5%	-10%
Agency services	3 051	3 326	3 849	3 602	3 602	2 767	4 274	4 524	4 782	19%	6%	6%	10%
Transfers recognised - operational	72 698	89 624	84 488	82 602	77 869	40 011	134 809	119 516	113 386	73.12%	-11%	-5%	19%
Other revenue	10 624	(4 148)	4 261	4 584	4 584	6 993	4 272	4 503	4 734	-7%	5%	5.12%	1%
Gains on disposal of PPE	3	-	4 268	8 302	8 302	6	2	3	3	-100%	6%	5%	-30%
Total Revenue (excluding capital transfers and contributions)	353 791	386 664	419 489	451 953	447 220	285 511	528 036	545 486	569 778	18%	3%	4%	9%

Source: Budget Schedules A4

Findings:

(a) Property Rates

The Municipality has approved an average tariff increase of 8 per cent without any justification for the above the CPIX of 6.6 per cent increase as communicated in term of NT MFMA Circular 79.

There are slightly different collection rates in the overview of the budget funding of the budget document and Table SA12b of the A Schedule which are 94 per cent and 95 per cent respectively. Furthermore, Tables 12a and 12b of A Schedule are not completed in full and there are differences in number of properties and sectional title values when comparing Tables 11, 12a and 12b.

The Municipality has based the budget on a 94 per cent collection rate however the total outstanding debtors have increased by 10.4 per cent year-on-year as at end of February 2016. There is a correlation in year-on-year growth trends when comparing debtors older than 90 days as at the end of February (2014/15 and 2015/16) and debtors as at the end of June (2013/14 and 2014/15 – audited). The year-on-year

growth for each of the periods was 15 per cent, an indication that debtors are increasing far more than the average rate increase which casts a doubt on affordability or Municipality's debt collection strategies.

The year-on-year growth trends in debtors together with the above inflation average rate increase could be an indication that the 94 per cent collection rate is not prudent.

(b) Electricity

The Municipality has approved an average 7.88 per cent increase as per NERSA's recommendation and published guidelines on municipal electricity price increases.

National Treasury has also urged the municipalities to examine their cost structures to ensure that the cost of providing a service is reflected in the tariff. However, it is noted that Eskom's tariff increases are beyond the Municipality's control.

The Municipality has based the budget on a 99 per cent collection rate which does not reflect the 22.3 per cent year-on-year increase on total outstanding debt as at end of February 2016 and 36.1 per cent year-on-year increase on debtors older than 90 days over the same period.

The IYM report as at 29 February 2016 shows that R2.01 million or 36.6 per cent of electricity debtors were in respect of non-indigent households which translate to year-on-year growth of 22.4 per cent from R1.64 million as at 28 February 2015.

The growth trends for debtors older than 90 days as at the end of June (2013/14 to 2014/15 – audited) shows a year-on-year increase of 39.8 per cent before bad debt provision. This could be an indication that households are adversely affected by tariff increases or debt collection strategies by the Municipality are not yielding the desired results.

(c) Water

The Municipality has approved an average 8 per cent increase in tariffs which translates into a 12 per cent increase in the approved budget. No explanation justification for the above 6.6 per cent increase as per the CPIX in the NT MFMA Circular 79.

The Municipality has reported a 19.1 per cent year-on-year increase in outstanding debtors as at end of February 2016. Further analysis of growth trends in debtors older than 90 days for the audited 2013/14 and 2014/15 financial years shows a year-on-year increase of 26.8 per cent before bad debt provision.

The budget is based on 87.5 per cent collection rate which is below the 95 per cent norm, an indication of future sustainability challenges for this revenue source.

(d) Refuse removal and Sewerage services

The Municipality has approved an average 6 per cent tariff increase for each of these services which are both projected to operate at a deficit over the 2016/17 MTREF.

The IYM report as at the end of February 2016 indicates that R35.91 million or 23.7 per cent of the total outstanding debt for non-indigent households was outstanding for more than a year. Further statistics, based on 2014/15 audited information, shows that R57.39 million or 90.9 per cent of total non-indigent households of R63.12 million were outstanding for more than 90 days.

(e) Transfers recognised – Operational

The budget does not reconcile to the Division of Revenue Bill and Provincial Gazette, specifically the amount Human Settlements Development Grant (Beneficiaries). The Municipality further included amounts for Municipal Systems Improvement Grant which is not in the Division of Revenue Bill.

Tables SA18, 19 and 20 of A Schedule have been completed with negative amounts and this must be rectified in the final budget which will be approved by council.

(f) Fines

The effect of iGRAP 1 on the budget determination for Fines is noted. However performance for fines in 2014/15 when iGRAP was implemented indicates the 52 per cent increase is excessive with no explanation provided in the budget documentation.

Risks:

The affordability of property rates due to above inflation tariff increase is a concern.

The overall economic conditions indicate the above-inflation tariff increases will most likely result in increased outstanding debtors rather than actual collection.

The collection rates on which the budget is based on does not appear credible based on past performance trends.

Recommendations:

The project to install pre-paid water meters, a joint initiative between Provincial Treasury and the Department of Local Government, in areas where Eskom is supplying electricity need urgent implementation in order to increase income for each of the Trading Services to break-even.

The Municipality needs to review the affordability of the above inflation tariff increases and review the collection rates upon which the budget is based.

The Municipality needs to amend SA18 to reflect amounts to reflect published allocations and positive amounts rather than negative amounts.

C. REVIEW OF THE OPERATING EXPENDITURE BUDGET

Table 11: Operating Expenditure

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			% Growth rates: MTREF Budget			
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2016)	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	2015/16 - 2016/17 (YOY)	2016/17 - 2017/18 (YOY)	2017/18 - 2018/19 (YOY)	2015/16 - 2017/18 (AVE)
Expenditure By Type													
Employee related costs	96 930	105 570	115 412	131 367	131 314	79 261	143 665	155 377	167 198	9%	8%	8%	8%
Remuneration of councillors	6 932	7 789	8 065	8 949	8 949	5 797	9 465	10 033	10 635	6%	6%	6%	6%
Debt impairment	19 723	27 825	26 883	20 754	24 754	14 646	25 640	27 100	28 561	4%	6%	5%	5%
Depreciation & asset impairment	14 654	17 953	26 327	24 054	37 754	12 877	39 480	46 045	47 998	5%	17%	4%	8%
Finance charges	13 141	12 373	14 300	13 315	13 265	6 456	11 710	11 249	11 636	-12%	-4%	3%	-4%
Bulk purchases	118 181	125 407	138 170	162 744	162 744	85 598	179 221	193 559	209 043	10%	8%	8%	
Other materials	-	-	-	268	243	-	-	-	-	-100%	-	-	-100%
Contracted services	8 838	9 904	12 287	12 084	14 779	8 186	14 929	15 381	16 298	1%	3%	6%	
Transfers and grants	767	812	922	831	819	630	881	930	976	8%	6%	5%	
Other expenditure	57 792	75 518	61 333	81 025	78 891	37 533	129 709	113 250	104 365	64%	-13%	-8%	15%
Loss on disposal of PPE	75	950	123	-	-	-	-	-	-	-	-	-	0%
Total Expenditure	337 034	384 100	403 821	455 392	473 512	250 984	554 700	572 923	596 710	17%	3%	4%	8%

Source: Budget Schedules A4

Findings:

(a) Employee related costs

The budget assumption of salary increase which is based on CPIX of 5 per cent is incorrect as the CPIX for 2016/17 financial year is 6.6 per cent.

The proposed budget is projected to increase by 9.41 per cent and no information has been provided if any vacant positions have been budgeted for. However, Table SA24 shows that a number of personnel contract employees will go up (Other Technicians) whilst permanent employees are projected to go down (Other Managers).

The overall increase in head count is not aligned to year-on-year growth in expenditure which also includes notch increases for qualifying employees, an assumption that any current vacant positions will not be filled. This is a reason that was provided by the Municipality in note 43 of the 2014/15 Audited Financial Statements that actual employee costs were less than budgeted due to vacancies that were not filled timeously.

No information has been provided on vacancies and processes that will be followed to fill the positions and limit the impact on service delivery due to staffing constraints.

(b) Depreciation and asset impairment

Despite the year-on-year growth, historical performance indicates a challenge with regard to accurate budgeting for this item.

(c) Debt impairment

The provision of 3.58 per cent increase in debt impairment does not reconcile to the above inflation tariff increase and the current economic outlook. However, the 2014/15 audited financial statements reported accumulated provision of R122.18 million with only R8 652 and R5 997 written off in 2013/14 and 2014/15 financial years respectively.

(d) Other expenditure

The Municipality has proposed a 64 per cent year-on-year growth with no explanation in the budget document and no detail on general expenses in Table SA1. General expenses constitute 23.2 per cent of total operating expenditure which exceeds the 10 per cent threshold. Non-compliance with providing a list of general expenses defeats the transparency that the Budget Regulations intends to achieve.

The Municipality is further reminded of NT MFMA Circular 82 which provides guidance with regard to cost contain measures, which cannot be assessed without details on general expenses.

Risks:

The challenges in filling posts and retaining staff impact on service delivery.

Proposed increase Depreciation and asset impairment and Debt Impairment indicate challenges with regard to provisions could be experienced.

Lack of details for general expenses together with substantial year-on-year growth in the same item could result in expenditure on non-essential items.

Recommendations:

Municipality needs to ensure that vacancies are filled as soon as possible to minimise the impact on service delivery and underspending on employee-related costs.

Review budget for depreciation and asset impairment and debt impairment taking into account historical performance trends.

Provide a detailed breakdown of general expenses in Table SA1 and substantiate the high year-on-year growth.

Ensure the recommendations of the NT MFMA Circular 82 on cost containment are implemented.

D. THE CAPITAL EXPENDITURE BUDGET

Table 12: Capital Expenditure

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			% Growth rates: MTREF Budget			
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2016)	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	2015/16 2016/17 (YOY)	2016/17 2017/18 (YOY)	2017/18 2018/19 (YOY)	2015/16 - 2018/19 (AVE)
Capital Expenditure - Standard													
<i>Governance and administration</i>	2 097	908	1 036	700	938	168	1 280	630	670	37%	-51%	6%	-3%
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Budget and treasury office	0	135	118	350	425	45	130	560	600	-69%	331%	7%	90%
Corporate services	2 096	773	917	350	513	123	1 150	70	70	124%	-94%	0%	10%
<i>Community and public safety</i>	9 625	18 422	8 502	9 761	11 088	727	3 050	3 561	2 412	-72%	17%	-32%	-29%
Community and social services	2 462	11 196	6 906	1 941	2 116	98	700	1 600	-	-67%	129%	-100%	0%
Sport and recreation	4 714	6 844	1 559	2 150	2 230	252	1 300	761	412	-42%	-41%	-46%	0%
Public safety	2 448	358	37	3 670	6 742	378	1 050	1 000	2 000	-84%	-5%	100%	4%
Housing	1	25	-	2 000	-	-	-	200	-	-	-	-100%	0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Economic and environmental services</i>	26 118	9 850	13 097	8 113	11 131	5 292	4 955	7 477	18 000	-55%	51%	141%	45%
Planning and development	46	69	47	-	-	-	-	-	-	-	-	-	#DIV/0!
Road transport	26 071	9 781	13 051	7 840	10 758	5 164	4 955	7 477	18 000	-54%	51%	141%	46%
Environmental protection	-	-	-	273	373	128	-	-	-	-100%	-	-	0%
<i>Trading services</i>	49 728	29 785	41 405	34 194	54 745	21 220	60 443	27 510	8 500	10%	-54%	-69%	0%
Electricity	2 169	2 813	3 583	7 860	6 510	1 575	8 960	9 000	8 500	38%	0%	-6%	0%
Water	25 292	9 881	15 800	10 913	17 446	11 654	35 105	17 290	-	101%	-51%	-100%	0%
Waste water management	21 924	15 555	22 022	12 381	28 749	7 869	13 578	1 220	-	-53%	-91%	-100%	0%
Waste management	343	1 536	-	3 040	2 040	123	2 800	-	-	37%	-100%	-	0%
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Capital Expenditure - Standard	87 567	58 965	64 040	52 768	77 902	27 407	69 728	39 178	29 582	-10%	-44%	-24%	-26%

Source: Budget Schedules A5

Findings:

Trading Services are prioritised in 2016/17 financial year with Water constituting 58.1 per cent which is mainly funded from Regional Bulk Infrastructure Grant for Tulbagh Bulk Water Supply.

There is a notable negative growth on capital expenditure budget over the MTREF with only R8.5 million earmarked for Trading Services and R18 million earmarked for Road Transport which will mainly be funded through Municipal Infrastructure Grants.

The factors that are contributing to these expenditure growth trends are discussed in Capital Funding below.

Risks:

Reduced investment towards Trading Services, in favor of Economic and Environmental Services, can compromise the municipal revenue generating capacity in future.

E. THE CAPITAL FUNDING BUDGET

Table 13: Capital Funding Budget

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			YOY Growth % - MTREF Budget			
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2016)	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	2015/16- 2016/17	2016/17- 2017/18	2017/18- 2018/19	2015/16- 2018/19 (AVE)
Funded by:													
National Government	-	-	-	5 289	8 493	9 945	48 161	27 180	27 000	467%	-44%	-1%	141%
Provincial Government	-	-	-	3 076	13 526	11 692	-	-	-	-100%	-	-	-100%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other transfers and grants	-	-	-	1 038	1 138	-	-	-	-	-100%	-	-	-100%
Transfers recognised - capital	-	-	-	9 403	23 157	21 637	48 161	27 180	27 000	108%	-44%	-1%	21%
Public contributions & donations	-	-	-	1 038	1 138	143	-	-	-	-100%	-	-	-100%
Borrowing	-	-	-	8 290	5 790	-	2 500	1 000	-	-57%	-60%	-100%	-72%
Internally generated funds	-	-	-	34 038	47 817	5 628	19 068	10 998	2 582	-60%	-42%	-77%	-60%
Total Capital Funding	-	-	-	52 768	77 902	27 407	69 728	39 178	29 582	-10%	-44%	-24%	-26%

Source: Budget Schedules A5

Findings:

The table reflects that the information for the audited financial years was not completed in Table A5 of A Schedule which shows an unbalanced budget for those years when compared to capital expenditure.

(a) External Funding: Capital Grants

The 2016/17 MTREF allocations for Municipal Infrastructure Grant does not reconcile to the DoRB which compromises the reliability of the funding sources.

The major contributing factor to reduced funding from this source is Regional Bulk Infrastructure Funding which is earmarked for a specific project during 2016/17 financial year.

The amounts reported in SA18 are reflected as negative and needs to be amended when the budget is tabled to council for approval.

(b) Borrowing

The Municipality has indicated that there is no new borrowing that is proposed, an indication that the budgeted borrowing is a portion that will be rolled over to the first two years of the MTREF.

(c) Internally generated funds

The current year's budget was adjusted upwards despite the low in-year performance. However, the past performance trends shows that the Municipality always strive to spend its capital budget. This item is projected to decrease significantly over the 2016/17 MTREF which could indicate that insufficient allocations are being made to Capital Replacement Reserve.

Risks:

The Municipality will not be able to fund critical capital requirements due to lower conditional grants allocations and insufficient contributions to CRR which could compromise revenue-generating capacity assets.

Recommendations:

The Municipality needs to ensure all budgeted national and provincial allocations reconcile to the approved DoRB and Provincial Gazette.

Processes need to be implemented to ensure that projects funded from borrowing and capital transfers are implemented as planned.

The Municipality needs to review its contribution to Capital Replacement Reserve to cushion the decline in capital transfers and borrowing.

PART 7.2(4): THE FINANCIAL SUSTAINABILITY ASSESSMENT

The Audited Cash Flow Statement as at 30 June 2015 indicated that the Municipality ended the financial year with a closing balance of R62.38 million and the 2016/17 CFA's opening balance did reconcile with the audited closing balance.

The opening balance of cash and cash equivalents in Table A7 reconciles with the same amount in Table SA30.

A. OVERVIEW OF THE CURRENT CASH POSITION OF THE MUNICIPALITY

The cash and cash equivalents as per the Cash Flow Actual as at 29 February 2016 was R105.65 million and the commitments reported against the available cash for the month were R38.72 million.

The sustainability ratio was above acceptable levels and the cash coverage was at 2.48 times.

Risk:

The reported Cash Flow information indicates no risk in the Municipality meeting its short term obligations for the months ahead.

B. REVIEW OF THE BORROWINGS

Findings:

The Municipality indicates that its closing balances for borrowed funds over the MTREF period for the years 2016/17, 2017/18 and 2018/19 are decreasing, and the amounts are R9.04 million, R6.74 million and R4.44 million respectively.

The Debt in relation to Total Operating Revenue Ratio for the Municipality over the MTREF period is 4.45 per cent (2016/17), 3.64 per cent (2017/18) and 1.34 per cent (2018/19) which is well within the National Treasury norm of 45 per cent. Based on the ratio, sufficient revenue is being generated by the Municipality to repay the liabilities and to service its debt obligations.

The debt to equity ratio is 24.85 per cent (2016/17), 24.36 per cent (2017/18) and 23.97 per (2018/19) over the MTREF period which implies the Municipality is financially stable.

The outcomes of the ratios indicate that the Municipality is not exposed to any risk.

C. THE APPLICATION OF CASH & INVESTMENTS

The outcome in Table SA10 indicates that the Municipality's 2016/17 MTREF budget is funded and that is mainly because of reliable cash resources.

D. SUSTAINABILITY & LIQUIDITY MANAGEMENT

Findings:

(1) Sustainability

The Municipality is complying with the conditions for the cash backing of reserves and is not facing any risk over the MTREF as the ratio outcome is 317 per cent in the 2016/17 financial years, 3 times the norm of 100 per cent. This indicates that the Municipality has the capability of creating Reserves and has the ability to fund current and future operations.

(2) Cash Cost Coverage Ratio (Excl. Unspent Conditional Grants)

The outcome for this ratio in 2016/17 and 2017/18 financial years is 1 month against a norm of 1 to 3 months. The ratio is projected to improve to 2 months in 2018/19 and indicates that the Municipality is not vulnerable and is not in any risk in the event of financial shocks/set-backs.

(3) Current Ratio

Based on current ratios which were calculated on the Budgeted Financial Position of the Municipality the Municipality has the ability meet its short term obligations. The ratio is 1.73:1 in 2016/17 and slightly deteriorates to 1.57:1 and 1.59:1 for the 2017/18 and 2018/19 financial years respectively. This is above the National Treasury norm range of 1.5 and 2 is to 1, however the deterioration on the two outer years can pose a risk if the ratio does not improve beyond 2018/19 financial year.

This indicates that the Municipality will be able to meet its short-term obligations, however the ratios should not be considered in isolation when determining liquidity.

E. THE CAPITAL FUNDING BUDGET

Table 14: Capital Funding Budget

Vote Description R thousand	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			YOY Growth % - MTREF Budget			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2016)	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	2015/16- 2016/17	2016/17- 2017/18	2017/18- 2018/19	2015/16- 2018/19 (AVE)
Funded by:													
National Government	-	-	-	5 289	8 493	9 945	48 161	27 180	27 000	467%	-44%	-1%	141%
Provincial Government	-	-	-	3 076	13 526	11 692	-	-	-	-100%	-	-	-100%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other transfers and grants	-	-	-	1 038	1 138	-	-	-	-	-100%	-	-	-100%
Transfers recognised - capital	-	-	-	9 403	23 157	21 637	48 161	27 180	27 000	108%	-44%	-1%	21%
Public contributions & donations	-	-	-	1 038	1 138	143	-	-	-	-100%	-	-	-100%
Borrowing	-	-	-	8 290	5 790	-	2 500	1 000	-	-57%	-60%	-100%	-72%
Internally generated funds	-	-	-	34 038	47 817	5 628	19 068	10 998	2 582	-60%	-42%	-77%	-60%
Total Capital Funding	-	-	-	52 768	77 902	27 407	69 728	39 178	29 582	-10%	-44%	-24%	-26%

Source: Budget Schedules A5

Findings:

The table reflects that the information for the audited financial years was not completed in Table A5 of A Schedule which shows an unbalanced budget for those years when compared to capital expenditure.

(d) External Funding: Capital Grants

The 2016/17 MTREF allocations for Municipal Infrastructure Grant does not reconcile to the DoRB which compromises the reliability of the funding sources.

The major contributing factor to reduced funding from this source is Regional Bulk Infrastructure Funding which is earmarked for a specific project during 2016/17 financial year.

The amounts reported in SA18 are reflected as negative and needs to be amended when the budget is tabled to council for approval.

(e) Borrowing

The Municipality has indicated that there is no new borrowing that is proposed, an indication that the budgeted borrowing is a portion that will be rolled over to the first two years of the MTREF.

(f) Internally generated funds

The current year's budget was adjusted upwards despite the low in-year performance. However, the past performance trends shows that the Municipality always strive to spend its capital budget. This item is projected to decrease significantly over the 2016/17 MTREF which could indicate that insufficient allocations are being made to Capital Replacement Reserve.

Risks:

The Municipality will not be able to fund critical capital requirements due to lower conditional grants allocations and insufficient contributions to CRR which could compromise revenue-generating capacity assets.

Recommendations:

The Municipality needs to ensure all budgeted national and provincial allocations reconcile to the approved DoRB and Provincial Gazette.

Processes need to be implemented to ensure that projects funded from capital transfers and borrowing are implemented as planned.

The Municipality needs to review its contribution to Capital Replacement Reserve to cushion the decline in capital transfers and borrowing.

F. THE FUNDING COMPLIANCE ASSESSMENT

Table 15: Supporting Table SA10 Funding Measurement

Description	MFMA section	Current Year 2015/16	2015/16 Medium Term Revenue & Expenditure Framework		
		Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures					
Cash/cash equivalents at the year end - R'000	18(1)b	70 938	60 525	64 079	80 453
Cash + investments at the yr end less applications - R'000	18(1)b	43 881	50 338	42 142	38 649
Cash year end/monthly employee/supplier payments	18(1)b	2.3	1.7	1.7	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	31 121	29 396	(188)	68
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	(6.0%)	2.7%	1.3%	1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	95.2%	92.1%	92.2%	92.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7.5%	7.2%	7.1%	7.0%
Capital payments % of capital expenditure	18(1)c;19	69.2%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	13.8%	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	0.0%	(19.2%)	(25.2%)	(35.7%)
Long term receivables % change - incr(decr)	18(1)a	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	3.3%	3.2%	3.6%	3.9%
Asset renewal % of capital budget	20(1)(vi)	0.0%	10.4%	0.1%	0.2%

Source: Budget Schedule SA10

Findings:

(1) Cash and Cash equivalents

The purpose of this measure is to understand how the Municipality has applied the available cash and Investments identified in the budgeted cash flow statement.

A positive cash position, for each year of the medium term budget is generally a minimum requirement.

(2) Cash and Investments less applications

The measure aims to understand how the Municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

The cash and investments less application is positive over the 2016/17 MTREF although it is declining over the MTREF. Cash and cash equivalents shows a positive growth trend however, the increase in other working capital requirements (creditors > debtors) negatively contributes to growth trends in this funding measure.

(3) Cash at year end/monthly employee supplier payments

This measure aims to understand the level of financial risk should the Municipality be under stress from a collection and cash inflow perspective.

The cash at year end versus fixed employees and supplier payment poses a low risk for the Municipality in meeting its monthly fixed obligations.

(4) Surplus/deficit (result) excluding depreciation offsets

This measure aims to understand if the revenue levels are sufficient to conclude that the community is making sufficient contribution for the municipal resources consumed each year.

The Municipality has a surplus in the 2016/17 with a deficit in 2017/18 and a slight surplus in 2018/19. This is mainly because of the large decrease in capital projects to be financed from internally generated funds.

(5) Service charge revenue % change – macro CPIX target exclusive

This measure aims to understand whether the Municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on increase in revenue from tariffs, growth in revenue base and services consumption growth.

The Municipality has approved tariffs above the CPIX target for Water and Property rates without any reasons provided in the budget document except for electricity which is predetermined by NERSA.

(6) Cash receipts % of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

The Municipality has compiled the budget on the assumption of a 96 per cent average collection rate which does not reconcile to the 92.1 per cent calculated per Table SA10.

(7) Debt impairment expense % of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

The debt impairment provision is planned to decrease over the MTREF which does not appear prudent taking into account the increase in tariffs and outstanding debt. However, accumulated provisions in the 2014/15 AFS are noted with very low amounts of write-offs.

(8) Capital payments % of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The Municipality aims to pay its creditors for capital projects within 30 days.

Municipality plans to spend the full amounts allocated towards capital expenditure which is realistic given the past performance trends based on audited information.

(9) Borrowing as a % of capital expenditure (less transfers, grants and contributions)

There is no proposed new borrowing over the MTREF.

(10) Transfers/grants as a % of Government transfers/grants

The purpose of this measurement is mainly to ensure that all available transfers from National and Provincial Government have been budgeted for.

The Municipality has not fully completed Table SA10 table hence the nil percentage is reported.

(11) Current consumer debtors % of change

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic.

The percentage increases is not realistic based on past performance and above inflation tariff increases.

(12) Long Term Receivables' % change

This measure aims to ascertain whether budgeted reductions in outstanding debtors are realistic.

The outcome indicates that outstanding debtors will remain unchanged and this is a major concern given a high amount of outstanding debtors longer than a year.

(13) Repairs & maintenance (R&M) expenditure level

This measure aims to ascertain whether sufficient funds are being committed to asset repair and the outcome shows that insufficient allocation.

It is noted that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year, however the assumption does not appear credible if contributions are not in terms of accepted norms.

(14) Asset renewal % of capital budget

This measure aims to ascertain whether sufficient funds are being committed to asset renewal or rehabilitation.

Municipality is not planning to commit sufficient funds to renewal over the MTREF with very minimal amounts allocated for each of the 2016/17 MTREF financial years.

SECTION 8: MAIN POINTS & RISKS/RECOMMENDATIONS

Responsiveness of the IDP, SDF and Budget

- The Statistics on some services in the Draft Reviewed 2016/17 IDP dates back over 5 years, for example on pages 32 to 39 all refer to statistics older than 5 years this might cause severe errors in the planning and could lead to essential services not budgeted for accordingly.
- The Final Reviewed 2016/17 IDP should reflect the housing projects as per the DHS 2016/17 Business Plan. Furthermore, the Final Reviewed 2016/17 IDP should reflect a housing demand total (6 004) in line with the housing demand identified by the WCHDDb.
- The Municipality is encouraged to finalise the drafting of the policy distinguishing the different levels of services as stated on page 78 of the Draft Reviewed 2016/17 IDP.
- The Water Services Development Plan – IDP Water Sector Input Report as provided to the Municipality by the Department of Water and Sanitation should be included in the Final Reviewed 2016/17 IDP.
- The Municipality should clearly reflect all public participation processes followed during the preparation of the Draft Reviewed 2016/17 IDP in the Final Reviewed 2016/17 IDP.
- The IDP makes reference to the SDF and makes reference to developments that have been approved in line with the SDF that have commenced or will commence soon, however it would be useful to include a map to understand where these projects are physically located. It is recommended that section 1.2 includes some mapping to visually show alignment with the SDF through a simple overlay exercise.
- In addition, the municipal budget is not spatially reflected, although it would be useful so as to more easily see correlations between the SDF and IDP. In addition, when a new SDF is drafted, special attention must be given to the drafting of a capital investment and implementation framework as part of the SDF, in any event, as required in terms of new planning legislation.
- In terms of Supporting Schedule SA7, the Municipality has completed all the information related to its measurable performance objectives and associated performance indicators and there is a clear linkage between SA7 and the draft SDIP and the Draft Reviewed 2016/17 IDP.

- The predetermined objectives and service delivery performance targets contained in the SDBIP are achievable through the proposed budget.

Credibility and Sustainability of the Budget

To ensure the credibility of the budget, the following must be considered before the budget is tabled for approval:

- The Municipality needs to ensure the MTREF and supporting tables are fully completed;
- The budget assumptions need to be updated to include economic outlook and credit rating;
- The Municipality need to work towards addressing the operating surplus for Waste Water Management and Waste Management over the MTREF;
- Review of revenue collection strategies to ensure that debtors outstanding for longer periods are reduced;
- Anticipated impact of the water meter replacement project must be used as one of the assumptions on revenue collection;
- The Municipality needs to review the affordability of above inflation tariff increases;
- Assess the potential impact of not filling the vacant posts and growth trends in head count versus expenditure growth;
- Provide detailed breakdown of general expenses in order to align the item with the 10 per cent threshold;
- The Municipality needs to review its provision for repairs and maintenance to ensure that assets are properly working throughout their useful life; and
- The Municipality needs to ensure budgeted allocations reconcile to the DoRB and Provincial Gazette.

The gaps and risks identified in the assessment above should be taken into consideration when tabling the final budget for approval.

The Municipality is advised to take note of the recent NT MFMA Circular 79 and NT MFMA Circular 82 when tabling the final budget for 2016/17 MTREF. Particular attention is drawn to paragraph 5.4 of the Circular 79.



WITZENBERG

Municipality • Munisipaliteit • U Masipala Wasa



LG MTEC ENGAGEMENT

Witzenberg Municipality

25 April 2016

Introduction and Background

➤ Provide brief context to the presentation

- Previous Unresolved LGMTEC Findings
- Compliance Review
- Budget/IDP response to LGMTEC 3 assessment
- Budget/IDP review process timeframes
- Environmental and Development Management
- Partnering for development

Previously Unresolved LGMTEC Findings

Local Economic Development Strategy

- The LED strategy will be reviewed with the 4th Generation IDP

Disaster Risk Register

- Cape Winelands District Municipality appointed a consultant to commission a disaster risk register template. The final document will be presented to council on the 16 May 2016

Outstanding debtors concern

- On-going matter

Compliance Review

Annual Budget

- Schedules will be corrected before tabling for approval

Budget Related Policies

- Municipality does not agree with the non-compliance as the Infrastructure investments and capital projects is part of the already approved policies which is the : Funding and Reserve Policy and Asset Management Policy

Budget

Budget Review Process

- Brief outline of Budget Review Process
- Any challenges that were experienced and how it was addressed
 - Budget inputs collated by the Finance department in collaboration with each and every department.
 - Budget was then reviewed for accuracy of inputs by each Directorate.
 - Reviewed by Senior Management, Mayoral Committee and will be workshop with Council
 - Limited increase in electricity consumption due to Eskom constraints.
 - Limited funds for repairs, maintenance and replacements.
 - The major challenges normally are that the needs exceed the available cash and therefore prioritisation take effect.

Budget Assumptions/Parameters

- Outline key budget assumptions/parameters
 - E.g. Economic Climate, Revenue Parameters, Expenditure Parameters, Spatial Dynamics, Socio-economic challenges
 - Any required changes to budget assumptions
- Salary increase based on CPIX (5.0%) plus 1.0% (agreement), plus notch increase for qualifying employees
- Restructuring of Waste removal tariffs
- Bulk Purchases from Eskom will increase by 7.86% as from 1 July 2016.
- Other Expenditure was adjusted with CPIX and where possible, cost containment measures were implemented

Strategic Objectives & Budget Priorities

- Demonstrate how the Strategic Objectives informed the Budget Priorities
 - The Strategic objectives noted in budget Tables SA5 and SA6 for the 2016/17 MTREF are aligned to the current IDP strategic objectives. (Also see LGMTEC report page 27 that confirms this)

Budget Responsiveness

➤ Respond to main findings on: Socio-economic responsiveness and impact

The information presented in the SEP-LG differs significantly from the information in the Annual Report 2014/15 as well as the A10 Schedule when it comes to electricity provision and refuse removal. The numbers planned for in the A10 do not align to the information presented in the other data sources.

- The figures in the annual report is the correct figures. A10 will be adjusted for electricity to reflect same. SEP-LG data noted but not exclusively relied on. (Stats SA data is official data and well as municipal own data)
- Refuse removal data in the Annual report and A10- Schedule reflect no differences

Credibility and Sustainability

➤ Respond to main findings on: Previous year's Budget

The audited information for the 3 financial years does not reconcile with the audited amounts in the audited financial statements and audited information for sources of capital funds was not completed.

- Noted and will be corrected

There are consistent high trends of variances for investment revenue, other own revenue, depreciation with finance charges reflecting high variance for 2014/15 financial year. The response that a budget is an estimate of future revenue and expenditure based on historical data and is not an exact science is noted. However, historical trends and future assumptions should result to low variances.

- Investment revenue variance is immaterial to the value of the budget. Unexpected increase in the 2014/15 financial year, and this was considered in the current budget.
- Depreciation and finance charges has a questionable variance only in the 2014/15 financial year and that its due to the recalculate provision form landfill sites
- Own revenue does also not have an trend of a positive variance, which makes budgeting difficult to decrease the variance

Credibility and Sustainability

➤ Respond to main findings on: Previous year's Budget (continue)

There is no indication of the credit rating of the Municipality

- Noted. Witzenberg Municipality has never had a credit rating and does not see how this contributes to service delivery

The Municipality has budgeted for a surplus for Electricity and Water over the 2016/17 MTREF whilst Waste Water Management and Waste Management reflect high levels of deficits over the same period

- Sewerage which is a trading services is showing an surplus,
- However it should be noted that under Waste Water Management the following services is also classified which results in a deficit: Public Toilets and Storm Water which is subsidised from property rates
- The municipality has partially implemented the restructuring of the tariff for waste management . The next phase will be in the 2017/18 financial year .We are also looking at other cost saving measures for waste disposal . The major contributor deficit is the increase in depreciation due to the increase in the provision for landfill sites.

Credibility and Sustainability

➤ Respond to main findings on: Credibility of 2016/17 MTREF Budget

The Municipality has approved an average tariff increase of 8% for Property Rates and Water without any justification for the above the CPIX of 6.6.

- All cost pertaining to Salaries, fuel, running cost and Eskom Bulk purchases, etc is increasing above inflation. Cost like this needs to be recovered and the only way of recovering these cost is through municipal tariffs.

The budget does not reconcile to the Division of Revenue Bill and Provincial Gazette. Tables SA18, 19 and 20 of A Schedule have been completed with negative amounts

- Receipts and expenditure are indicated as negative amounts but has been subsequently corrected.
- Correction to the DORA gazetted has been done.

Credibility and Sustainability

➤ Respond to main findings on: Credibility of 2016/17 MTREF Budget

However performance for fines in 2014/15 when iGRAP was implemented indicates the 52 per cent increase is excessive with no explanation provided in the budget documentation.

- Because of the low collection percentage of Fines previous years and subsequently the Recognition requirement of fines in terms of IGRAP 1, it will indicate a high percentage increase in revenue, but a corresponding increase in impairment for bad debt after consideration for write offs has been taken into account.

The collection rates on which the budget is based on does not appear credible based on past performance trends

- The municipal collection rate for preceding two years has never been below 94%, and therefore we are of the opinion that collection rate is reasonable. Historical bad debt also needs to be taken into account. Respectively this type of finding is based on a lack of knowledge of the entity. Please see monthly finance report submitted.

The budget assumption of salary increase which is based on CPIX of 5 per cent is incorrect as the CPIX for 2016/17 financial year is 6.6 per cent. The proposed budget is projected to increase by 9.41 per cent and no information has been provided if any vacant positions have been budgeted for.

- The salary increase is budgeted at 6% not 5% for the 2016/17 financial years which is inline with the Bargaining Council Agreement on how CPIX for salaries should be accounted for. An 6% plus 2.5% notch increase will give you a total increase of 8.5% and then the increase in provisions should also be taken into account. This explains the 9.41%.

Credibility and Sustainability

➤ Respond to main findings on: Credibility of 2016/17 MTREF Budget

The provision of 3.58 per cent increase in debt impairment does not reconcile to the above inflation tariff increase and the current economic outlook

- You need to consider proposed write off as well.

The Municipality has proposed a 64 per cent year-on-year growth with no explanation in the budget document and no detail on general expenses in Table SA1

- SA1 has been subsequently completed. Other expenditure include housing top structure funding of R 56 million for 2016/17, which explains the increase in other expenditure.

The table reflects that the information for the audited financial years was not completed in Table A5 of A Schedule which shows an unbalanced budget for those years when compared to capital expenditure.

- Table A5 was subsequently completed.

Credibility and Sustainability

➤ Respond to main findings on: Credibility of 2016/17 MTREF Budget

The Audited Cash Flow Statement as at 30 June 2015 indicated that the Municipality ended the financial year with a closing balance of R62.38 million and the 2016/17 CFA's opening balance did reconcile with the audited closing balance.

- You need to take into account the Cash Flow movements of 2015/16 Financial years as well. You cannot skip a financial year.

Credibility and Sustainability

➤ Respond to main findings on: Sustainability of 2016/17 MTREF Budget

Internally generated funds projected to decrease significantly over the 2016/17 MTREF which could indicate that insufficient allocations are being made to Capital Replacement Reserve.

- It is recommended by National Treasury that tariffs be adjusted by CPIX but cost are increasing above CPIX. So it is logic that there will be a decrease in Internally generated funds projected which will affect the CRR.

The outcome indicates that Long term receivable outstanding debtors will remain unchanged and this is a major concern given a high amount of outstanding debtors longer than a year.

- The outstanding amount is R249 000 which in the first place has no material bearing on the budget. For completeness this is Outstanding housing loans which constitutes R202 000 of the R249 000 which will go to Council for possible write off.

Finalisation of Budget

- Outline important processes & timeframes for finalisation and adoption of Budget
- Addressing of Budget Related conformance matters
 - Comments and inputs received from Provincial Treasury, the Public and Council will be amalgamated and considered for the budget before tabling for approval.
 - All will be finalised by 31 May 2016

Integrated Development Plan

Main points and risk

Water Service Development Plan

- The plan was submitted to the Department Water Services and no feedback was received. This will be tabled without the departments inputs

IDP Process Plan

- Briefly outline of Budget/IDP Review Process
- Any challenges that were experienced and how it was addressed
- We respectfully refer you to the Draft IDP tabled to Council and submitted to Province
- Process plan was approved in August 2015 and see comment on page 10 of LGMTEC report

Integrated Development Planning

➤ Respond to main findings on: IDP

- The finding on the public participation processes does not relate to comment on same; “The tabling of the Draft Reviewed 2016/17 IDP was also in line with the Time Schedule/Process Plan adopted by Council in August 2015.
- As Census 2011 result are deemed Official Statistics, a request was send to StatsSA to provide projections.
- SDF mapping of developments will be included in final reviewed 2016/17 IDP
- Comment on capital and implementation framework as part of the SDF will be included in the new SDF.
- Infrastructure investment maps for 2016/2017 will be concluded after the 2016/2017 Budget is finalised, and included in the final review as per note in the Draft document – the red lines in these maps, indicates the Ward boundaries and not the urban edge, (urban edge not amended pg. 21)

Finalisation of IDP

- Outline important processes & timeframes for finalisation and adoption of IDP
- Addressing of IDP related conformance matters
 - All will be finalised by 31 May 2016

Environmental and Development Management

Environmental and Development Planning analysis

- Respond to main findings on: Environmental & Development Planning Analysis
 - Comments is noted.
 - No further findings

Environmental and Development Management

- Respond to main findings on: Environmental & Development Management
 - Comments is noted.
 - No further findings

Finalisation of Planning and Environmental Management Frameworks

- Outline important processes & timeframes for finalisation and adoption of Planning and Environmental Management Frameworks
- Addressing of Planning and Environmental Management Frameworks related conformance matters
- Comments is noted.
- No further findings

Partnering for Development: Initiatives and opportunities

Partnering for Development

- Outline any key partnerships and partnering processes which the municipality is involved in –
 - *Transversal partnering* (between line-function Departments within the municipality and with municipal entities)
 - *Inter-governmental partnering* (between the municipality and other spheres of Government, public entities and state-owned companies)
 - *Cross-boundary partnering* (partnerships with other municipalities across municipal boundaries, within a functional region)
 - *Cross-sector partnering* (partnering with external role-players such as business or civil society)
- AGRI PARK
- Witzenberg Pals
- Small Town Regeneration Program
- International Twinning Agreement
- Municipal IGR Forum

Request from Witzenberg Municipality

- Request to the Department Local Government, to finalise the INDABA agreement maps also to be contained in the final review
- Clarity on the “Way Finding Plan” of Department of Health
- We appreciate comment from other departments on assistance for storm water
- Way forward on JPI's and game changers
- Clarity on the MOA between Witzenberg Municipality and Provincial Treasury to the value of R 2 million for Filters
- Clarity on the MOA between Witzenberg Municipality and Department of Local Government to the value of R1.5 million for filters