

# Witzenberg Municipality

## Budget / Begroting

### 2018/2019—2019/2020

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

<sup>1</sup>Adopted by Council 29 May 2018—Item 8.1.6 Trim 05/01/17/

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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  
Aldermen  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Councillors  
Representatives of Provincial Government  
Municipal Manager  
Directors and officials

It is my privilege to present to you the budget for the 2018 / 2019 financial year as well as the 2019 / 2020 to 2020 / 2021 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 cash and cash equivalents is only sufficient to cover expenditure for about 4 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

### **Pro poor budget**

Numerous complaints were received from the community about the inclusion of the income of everyone that stay on a property in determining whether a household qualifies for the indigent subsidy.

The Indigent policy's qualifying criteria will be amended to only include the income of the property owner or account holder and his or her spouse.

### **The capital budget**

The capital budget for the next financial year amounts to R 81 million of which only R 27 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 operating budget**

The operating revenue budget for next year amounts to R 663 million of which R 491 million is from own revenue. The rest of the operating budget is financed from Grants.

## **Tariff Implications of the annual budget**

### **Electricity:**

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 6.84%, in line with the actual bulk cost increase to Council which is 7.32%.

### **Water:**

The water consumption tariff increase will be  $\pm 7\%$ . An increase of 0.71% is proposed for basic charges for connection of up to 25 mm.

The water saving tariffs have been amended to provide for 5 levels of water restrictions in terms of the drought management plan.

The water tariffs for prepaid meters have been recalculated to make prepaid water meters more acceptable for the community.

### **Rates:**

The increase of Property Rates Revenue will be 8%.

### **Sanitation:**

The increase of Sanitation Tariffs will be 6%.

### **Refuse removal:**

The average tariff increase for Refuse Removal Tariffs will be 6%.

### **VAT Increase**

The VAT increase will have a negative effect on the affordability of municipal accounts.

### **Tabling:**

Honourable Speaker, I recommend that the annual budget, budget related policies and the reviewed Integrated Development Plan be approved.

  
**COUNCILLOR B KLAASEN**  
**EXECUTIVE MAYOR**



### 3 Resolutions

- (a) *That the annual budget of Witzenberg Municipality for the financial year 2018/2019; and indicative for the two projected years 2019/2020 and 2020/2021, as set out in the schedules contained in Section 4, be approved:*
  - (i) *Table A2: Budgeted Financial Performance (expenditure by standard classification).*
  - (ii) *Table A3: Budgeted Financial Performance (expenditure by municipal vote).*
  - (iii) *Table A4: Budgeted Financial Performance (revenue by source).*
  - (iv) *Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.*
- (b) *Property rates reflected in Annexure 8.1.8(c) and any other municipal tax reflected in Annexure 8.1.8(c) are imposed for the budget year 2018/2019.*
- (c) *Tariffs and charges reflected in Annexure 8.1.8(c) are approved for the budget year 2018/2019.*
- (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 2018/2019.*
- (e) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2018/2019.*
- (f) *That the new amended budget related policies be approved with implementation as from 1 July 2018:*
  - (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*
  - (xv) *Long Term Financial Plan Policy*
  - (xvi) *Transport, Travel and Subsistence Allowance*
  - (xvii) *Post-Employment Medical Aid Contributions*
  - (xviii) *Infrastructure Investment 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 four clean audit reports for the last eight 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 2018 / 2019 budget amounts to R 662 million, represented by a Capital Budget of R 76 million and an Operating Budget of R 586 million.

The total 2018 / 2019 budget (operating and capital) will be financed from own income R 490 million, Government Grants R 172.

### ***Revenue / tariff increases***

- The increase of Property Rates Revenue will be  $\pm$  8%.
- The increase of Water consumption Tariffs will be  $\pm$  7%. An increase of 0.71% is proposed for basic charges for connection of up to 25 mm.
- The increase of Sanitation Tariffs will be 6%.
- The average tariff increase for Refuse Removal Tariffs will be 6%.
- The tariff increase for Electricity Tariffs will be 7% on average.
- The VAT increase will have a negative effect on the affordability of municipal accounts.

### **Expenditure category increases**

The budgeted increase in expenditure categories are as follows:

Expenditure by Type	2017 / 2018	2018 / 2019	Increase
	R'000	R'000	R'000
Employee related costs	163 628	179 864	9.9%
Remuneration of councillors	10 083	10 709	6.2%
Bad Debts Written Off	-	-	
Depreciation & asset impairment	46 045	43 032	-6.5%
Finance charges	3 710	3 671	-1.1%
Bulk purchases	183 215	197 541	7.8%
Contracted services	38 605	47 975	24.3%
Transfers and Subsidies	15 763	14 407	-8.6%
Operational Cost	65 252	41 926	-35.7%
Inventory Consumed	18 523	21 062	13.7%
Operating Leases	3 206	2 082	-35.1%

The increase in salary expenditure is based on an expected increase of 6.5% as negotiations at the bargaining council is still in progress as well as the notch increase for qualifying employees.

The increase in bulk purchases is to cover the 7.32% increases in Eskom tariffs as well as the expected growth 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 25 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 (75%) of the Municipality's Capital Budget in 2018 / 2019 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2018 / 2019 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 I 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 2018 / 2019 to 2020 / 2021 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:

<b>Revenue by source</b>	<b>2017 / 2018</b>	<b>2018 / 2019</b>	<b>Increase</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property Rates	64 827	70 002	8.0%
Surcharges and Taxes	2804	5 277	88.2%
Service Charges: Electricity	219 007	235 763	7.7%
Service Charges: Water	41 086	41 837	1.8%
Service Charges: Waste Water	20 933	17 385	-16.9%
Service Charges: Waste Management	21 689	21 421	-1.2%
Rental from Fixed Assets	9 650	10 198	5.7%
Interest, Dividend and Rent on Land	14 661	15 651	6.8%
Sales of Goods and Rendering of Services	2 594	2 743	5.7%
Fines, Penalties and Forfeits	14 668	18 904	28.9%
Licences or Permits	154	3 655	2273.4%
Agency Services	4 614	4 878	5.7%
Transfers and Subsidies	158 279	166 925	5.5%
Operational Revenue	1 036	1 085	4.7%

### 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 Bill.

<b>NATIONAL ALLOCATIONS</b>	<b>2018 / 2019</b>	<b>2019/ 2020</b>	<b>2020 / 2021</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>UNCONDITIONAL GRANTS</b>			
EQUITABLE SHARE	84 602	92 850	102 274
<b>CONDITIONAL GRANTS</b>			
<b>INFRASTRUCTURE</b>			
MIG	22 031	22 411	23 462
INEP	5 000	4 480	6 400
RBIG	9 500	19 471	
<b>SPECIFIC PURPOSE ALLOCATIONS</b>			
LG FMG	1 550	1 550	1 550
EPWP	1 780	–	–
<b>NATIONAL GRANTS TOTAL</b>	<b>124 463</b>	<b>140 762</b>	<b>133 686</b>

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

<b>PROVINCIAL ALLOCATIONS</b>	<b>2018 / 2019</b>	<b>2019/ 2020</b>	<b>2020 / 2021</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>DEPARTMENT OF HUMAN SETTLEMENTS</b>			
IHSDG	32 839	41 430	45 200
<b>DEPARTMENT OF ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING</b>			
Regional socio-economic project/violence prevention through urban upgrading	2 000	2 000	
<b>DEPARTMENT OF TRANSPORT AND PUBLIC WORKS</b>			
Maintenance of proclaimed roads	2 119	14 000	3 000
<b>DEPARTMENT OF CULTURAL AFFAIRS AND SPORT</b>			
Library Services	3 382	2 932	3 093
library services: Municipal Replacement Funding	5 960	6 290	6 630
Development of sport	300		
<b>DEPARTMENT OF LOCAL GOVERNMENT</b>			
CDW operational support	148	148	148
Thusong Centre			110
<b>PROVINCIAL TREASURY</b>			
Financial Management Capacity Building	360		
Financial Management Support	330	330	
<b>GRAND TOTAL</b>	<b>47 438</b>	<b>67 130</b>	<b>58 181</b>

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)**

- A1 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 2018 / 2019 budget cycle was adopted by Council during August 2016, 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 2016 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 2017, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Witzenberg Herald. The budget documentation will be available on the municipal website: [witzenberg.gov.za](http://witzenberg.gov.za)

Comments on the IDP/Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the budget process.



### **6.5. Stakeholders involved in consultations**

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2016 for their consideration in line with S23 of the MFMA.

### **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 will be 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 2018 / 2019 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 2017 / 2018), advertisements will be placed in The Cape Times, Die Burger and the community newspapers. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be 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 2018 / 2019 to 2020 / 2021 integrated development plan focuses on four 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:

	<b>2017 / 2018</b>	<b>2018 /2019</b>	<b>2020 / 2021</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Property rates	2017 / 2018	2018 / 2019	Increase
Water	R'000	R'000	R'000
Sanitation			
Electricity	3 821	5 313	39,0%
Refuse	6 537	11 463	75,4%
<b>Total</b>	<b>2 588</b>	<b>3 518</b>	<b>35,9%</b>

The increase is due to the proposed amendment of the indigent policy.

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

(ii) Level of service to be provided

The first R 120 000 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 5 000 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:

- Budget Policy
- Tariff Policy
- Property Rates Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Consumer Payment Incentive Policy
- Petty Cash Policy
- Indigent Policy
- Budget Virement Policy
- Asset Management Policy
- Funding and Reserves Policy
- Borrowing Policy
- Cellular the phone and data card policy
- Municipal Supply Chain Management Policy
- Long Term Financial Plan Policy
- Transport- travel- and subsistence allowance Policy
- Post-Employment Medical Aid Contribution Policy
- Infrastructure Investment 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:

### **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.

### **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.

It is recommended that the different factors for tariffs according to consumption be phased out and that clients will only be entitled to relief due to leakages once per financial year.

#### PROPERTY RATES POLICY

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

The policy guides the annual setting of property rates.

It is recommended that the policy be amended to soften the effect of the new property valuations on certain categories of property.

#### 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.

It is recommended that the Director Finance and Deputy Director Finance be authorised to deviate from the policy in special circumstances

#### 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 2016.

#### 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.

It is recommended that qualifying criteria be amended to only include the income of the property owner or account holder and his or her spouse.

#### 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.

#### 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.

#### 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.

#### 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.

Amendments in terms of the amendments to Preferential Procurement Regulations are recommended. The Preferential Procurement Regulations came in effect from 1 April 2017.

#### LONG TERM FINANCIAL PLAN POLICY

The long term financial plan policy integrates the financial relationships of various revenue and expenditure streams to give effect to the Integrated Development Plan.

No amendments are recommended.

#### TRANSPORT- TRAVEL- AND SUBSISTENCE ALLOWANCE POLICY

This policy applies to all Councillors and employees of Witzenberg Municipality who are travelling on official business.

It is recommended that the cost factors for the essential user be amended to allow for inflation increases.

#### POST-EMPLOYMENT MEDICAL AID CONTRIBUTION POLICY

The purpose of this policy is to determine guidelines for the management of contributions to medical aids, post-employment and to determine whether an employee is entitled to the post-employment medical aid benefit.

It is recommended that the policy be adjusted to include the qualifying dependants of employees.

#### INFRASTRUCTURE INVESTMENT POLICY

This policy sets out the process and methodology for capital investment of any nature, regardless of the funding source.

## **10 Overview of Budget Related By-Laws and Amendments**

No amendments to any By-Laws are recommended.

## **11 Overview of Budget Assumptions**

### **Expenditure**

#### **Salaries and Allowances**

The negotiations for basic salary and wages are still in progress at the Local Government Bargaining Council. Provision has been made for a 10 % increase in salaries including the 2.5% notch increases and the effect of TASK.

The Minister of Finance will approve increases of councillors during the 2018 / 2019 financial year, and the increase will be implemented as from 1 July 2018.

#### **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 2018 / 2019 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 7.32% as from 1 July 2018, 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 95%. 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 2018 / 2019 financial year.

### Indigents

It is assumed that the number of indigents will increase to an estimated 5 000 during the financial year due to the proposed adjustments to the indigent policy.



## 12 Overview of Budget Funding

### Summary

*The operating budget for will be financed as follows:*

	2017 / 2018	2018 / 2019	Increase
	R'000	R'000	R'000
Charged for electricity, water, refuse and sewerage	302 714	316 407	4,5%
Property Rates	64 827	70 002	8,0%
Provincial and National Operating Grants	97 846	121 259	23,9%
Sundry charges / Other	47 385	57 122	20,5%
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>512 772</b>	<b>554 303</b>	<b>8,1%</b>

*The capital budget for 2017 / 2018 to 2020 / 2021 will be financed as follows:*

	2017 / 2018	2018 / 2019	2020 / 2021
	R'000	R'000	R'000
Own Funds (Capital Replacement Reserves)	26,833	26,714	27,615
Grants	54,488	63,778	36,243
Borrowing	0	0	0
<b>Total Capital Budget</b>	<b>81,321</b>	<b>90,492</b>	<b>63,858</b>

### *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  $\pm 7.32\%$  increase in electricity tariffs of Eskom; will have a positive 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 30 April 2018:

<b>Investments</b>	<b>Amount</b>
Investec Bank Ltd	R 22 000 000
Standard Bank	R 22 000 000
<b>TOTAL</b>	<b>R 44 000 000</b>

### 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 2018 / 2019 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.

## **13 Expenditure on allocations and grant Programmes**

### Particulars of budgeted allocations and grants

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

## **14 Allocations or grants made by the Municipality**

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

## **15 Councillor allowances and employee benefits**

### Costs to Municipality:

#### *Councillors*

Speaker (1)	765 103
Executive Mayor (1)	945 263
Deputy Executive Mayor (1)	765 103
Executive Committee (4)	2 880 264
Chairpersons of section 79 Committees	410 309
Other Councillors (15)	4 943 079
<b>TOTAL</b>	<b>10 709 120</b>

#### *Senior Managers (Including performance bonus provision)*

Municipal Manager	1 533 046
Director: Corporate Services	1 253 140
Director: Community Services	1 204 943
Director: Technical Services	1 253 141
Chief Financial Officer	1 204 943
<b>TOTAL Senior Management</b>	<b>5 244 271</b>
<b>All other staff</b>	<b>173 054 702</b>

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.

## **16 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.

## **17 Capital spending detail**

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

## **18 Legislation compliance status**

Witzenberg Municipality complies in general with legislation applicable to municipalities.

## 19 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

22 May 2018

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## CAPITAL BUDGET

Budget Project Code	Budget Project Name	Fund	Own	Region	81 321 329	90 492 363	63 857 973
					2018	2019	2020
CAP001	Capex Insurance Replacements	Transfer from Operational Revenue	Treasury: Administration	Whole of the Municipality	50 000	50 000	-
CAP002	Capex IT Equipment	Transfer from Operational Revenue	Treasury: Administration	Whole of the Municipality	100 000	-	-
CAP003	3X3 M CONTAINER	Transfer from Operational Revenue	Community Halls And Facilities	Whole of the Municipality	-	500 000	300 000
CAP006	Capex Plant & Equipment	Transfer from Operational Revenue	Pine Forest : Administration	Whole of the Municipality	220 000	-	-
CAP008	Capex Wardrobes Chalets	Transfer from Operational Revenue	Pine Forest : Administration	Ceres	-	-	215 732
CAP010	Capex Stadsaal Vloer Vervanging	Transfer from Operational Revenue	Community Halls And Facilities	Ceres	-	1 600 000	-
CAP012	Capex Signage & Billboards	Transfer from Operational Revenue	Marketing & Communications	Whole of the Municipality	70 000	70 000	70 000
CAP013	Capex Electrical Network Housing Project	Integrated National Electrification Programme Grant	Electricity: Administration	Whole of the Municipality	4 347 826	3 895 652	5 565 218
CAP015	Capex Electrical Network Refurbishment	Transfer from Operational Revenue	Electricity: Administration	Whole of the Municipality	-	1 200 000	1 272 000
CAP018	Capex Sewer Network Replacement	Transfer from Operational Revenue	Sewerage	Whole of the Municipality	1 000 000	1 000 000	2 000 000
CAP019	Capex Network - Storm Water Upgrading	Transfer from Operational Revenue	Stormwater Management	Whole of the Municipality	300 000	450 000	450 000
CAP020	Capex Traffic Calming	Transfer from Operational Revenue	Roads	Whole of the Municipality	150 000	150 000	150 000
CAP022	Capex Digger loaders	Specify	Roads	Whole of the Municipality	1 000 000	-	-
CAP026	Capex Infrastructure Management System	Transfer from Operational Revenue	Water Distribution	Whole of the Municipality	300 000	200 000	212 000
CAP029	Capex Tulbagh Dam	Regional Bulk Infrastructure Grant	Water Distribution	Tulbagh	8 260 870	16 931 304	-
CAP030	Capex Network- Water Pipes & Valve Replacement	Transfer from Operational Revenue	Water Distribution	Whole of the Municipality	1 000 000	1 000 000	2 000 000
CAP032	Capex Vehicle Replacement Programme	Specify	Solid Waste (Garden)	Whole of the Municipality	550 000	3 000 000	-
CAP034	Capex CERES STADSAAAL: VERVANG 650 STOELE	Transfer from Operational Revenue	Community Halls And Facilities	Ceres	-	500 000	-
CAP035	Capex VERHOOGGORDYNE : TULBAGH STADSAAAL	Transfer from Operational Revenue	Community Halls And Facilities	Tulbagh	100 000	-	-
CAP037	Capex AIRCONS STADSAAAL CERES	Transfer from Operational Revenue	Community Halls And Facilities	Ceres	500 000	-	-
CAP041	Capex KRUIPSPUITE	Transfer from Operational Revenue	Parks	Whole of the Municipality	-	90 000	-
CAP043	Capex BRUSHCUTTERS	Transfer from Operational Revenue	Parks	Whole of the Municipality	100 000	100 000	-
CAP044	Capex CHAINSAWS	Transfer from Operational Revenue	Parks	Whole of the Municipality	60 000	70 000	-
CAP051	Capex SPEELAPPARATE PARKE	Transfer from Operational Revenue	Parks	Whole of the Municipality	20 000	-	-
CAP053	CAPEX: MOBILE TOILETS	Transfer from Operational Revenue	Parks	Whole of the Municipality	240 000	-	-
CAP054	CAPEX: containers x2	Transfer from Operational Revenue	Parks	Whole of the Municipality	-	40 000	-
CAP055	CAPEX: 1.3 T TRUCK	Transfer from Operational Revenue	Parks	Whole of the Municipality	-	350 000	-
CAP057	CAPEX: cherry picker	Transfer from Operational Revenue	Parks	Whole of the Municipality	500 000	-	-
CAP059	CAPEX: AKKERBOS:PLAVEI PAADJIES FASE 1 TOT 3	Transfer from Operational Revenue	Parks	Ceres	120 000	120 000	-
CAP060	CAPEX: RESURFACE NETBALL COURTS ceres/bv en wolseley	Transfer from Operational Revenue	Parks	Wolseley	300 000	300 000	300 000
CAP061	CAPEX: Fire Arms	Transfer from Operational Revenue	Traffic	Whole of the Municipality	-	165 000	181 500
CAP062	CAPEX: Upgrade Council chambers	Transfer from Operational Revenue	Administration	Ceres	400 000	100 000	-
CAP063	CAPEX: IT Equipment	Transfer from Operational Revenue	Information Tecnology	Whole of the Municipality	350 000	550 000	600 000
CAP064	CAPEX: Camera and photographic equipment	Transfer from Operational Revenue	Marketing & Communications	Whole of the Municipality	90 000	22 000	20 000
CAP065	CAPEX: Access Control - Furniture and Equipment	Transfer from Operational Revenue	Marketing & Communications	Whole of the Municipality	30 000	100 000	30 000
CAP067	CAPEX: Tools & Equipment	Transfer from Operational Revenue	Electricity: Administration	Whole of the Municipality	120 000	160 000	-
CAP072	Capex Sewer Pumps-replacement	Transfer from Operational Revenue	Sewerage	Whole of the Municipality	200 000	200 000	200 000
CAP073	Capex Tools & Equipment	Transfer from Operational Revenue	Sewerage	Whole of the Municipality	100 000	200 000	100 000
CAP074	Capex Security upgrades	Transfer from Operational Revenue	Sewerage	Whole of the Municipality	450 000	250 000	450 000
CAP075	Capex Aerator replacement programme	Transfer from Operational Revenue	Sewerage	Whole of the Municipality	750 000	500 000	-
CAP076	Capex Refurbishment WWTW	Transfer from Operational Revenue	Sewerage	Whole of the Municipality	600 000	600 000	-
CAP077	Capex Network Street	Transfer from Operational Revenue	Roads	Whole of the Municipality	-	2 000 000	2 500 000
CAP078	Capex Rehabilitation - Streets Tulbagh	Transfer from Operational Revenue	Roads	Tulbagh	9 000 000	3 000 000	4 500 000
CAP082	Capex Tools & Equipment- New	Transfer from Operational Revenue	Water Distribution	Whole of the Municipality	100 000	100 000	100 000
CAP083	Capex Security upgrades	Transfer from Operational Revenue	Water Distribution	Whole of the Municipality	450 000	350 000	1 200 000
CAP084	Capex Vredebes Housing Sanitation	Housing	Sewerage	Ceres	4 635 515	-	-
CAP086	Capex Vredebes Housing Storm water	Housing	Stormwater Management	Ceres	2 648 866	-	-
CAP087	Capex Vredebes Housing Roads	Housing	Roads	Ceres	5 406 079	-	-
CAP088	Capex Vredebes Housing Water	Housing	Water Distribution	Ceres	4 635 515	-	-
CAP091	CAPEX: Vredebes Acces Collector	Municipal Infrastructure Grant	Roads	Ceres	9 130 434	-	-
CAP092	CAPEX: New taxi facility at the corner of Vos and Orange St	Municipal Infrastructure Grant	Roads	Ceres	-	5 869 563	1 130 436
CAP092	CAPEX: New taxi facility at the corner of Vos and Orange St	Transfer from Operational Revenue	Roads	Ceres	-	1 391 304	-
CAP095	Capex Office Equipment	Transfer from Operational Revenue	Director: Finance	Whole of the Municipality	30 000	30 000	-
CAP096	Capex Office Equipment	Transfer from Operational Revenue	Director: Community Services	Whole of the Municipality	30 000	30 000	-
CAP097	Capex Office Equipment	Transfer from Operational Revenue	Director Corporate Services	Whole of the Municipality	30 000	50 000	50 000
CAP098	Capex Office Equipment	Transfer from Operational Revenue	Director: Technical Services	Whole of the Municipality	30 000	30 000	-
CAP099	Capex Office Equipment	Transfer from Operational Revenue	Municipal Manager	Whole of the Municipality	30 000	30 000	-

## CAPITAL BUDGET

Budget Project Code	Budget Project Name	Fund	Own	Region	81 321 329	90 492 363	63 857 973
					2018	2019	2020
CAP102	Capex Office Equipment	Municipal Infrastructure Grant	Project Management	Whole of the Municipality	20 000	20 000	20 000
CAP103	Capex Op Die Berg Public Toilets	Transfer from Operational Revenue	Public Toilets	Op-die-Berg	500 000	700 000	200 000
CAP111	Capex Test Centre	Transfer from Operational Revenue	Traffic	Whole of the Municipality	-	330 000	363 000
CAP118	Capex Nduli Housing Roads	Housing	Roads	Ceres	-	1 739 130	1 739 130
CAP119	Capex Nduli Housing Sanitation	Housing	Sewerage	Ceres	-	1 739 130	1 739 130
CAP120	Capex Nduli Housing Storm Water	Housing	Stormwater Management	Ceres	-	1 739 130	1 739 130
CAP121	Capex Nduli Housing Water	Housing	Water Distribution	Ceres	-	1 739 130	1 739 130
CAP122	Capex Aankoop van Eiendom	Transfer from Operational Revenue	Municipal Manager	Whole of the Municipality	100 000	-	-
CAP123	Capex Upgrade Van Breda Bridge	Road Infrastructure	Roads	Ceres	1 842 609	12 173 913	2 608 696
CAP123	Capex Upgrade Van Breda Bridge	Transfer from Operational Revenue	Roads	Ceres	-	-	4 000 000
CAP124	Capex Upgrade Wolseley Library	Libraries, Archives and Museums	Library Services	Wolseley	400 000	-	-
CAP125	Capex Pedestrian Route along R46/Nduli	Regional Social Economic Projects	Roads	N'duli	434 783	434 783	-
CAP126	Capex Upgrade pavement Vosstr from Retief to edge of to	Regional Social Economic Projects	Roads	Ceres	1 304 348	1 304 348	-
CAP126	Capex Upgrade pavement Vosstr from Retief to edge of to	Transfer from Operational Revenue	Roads	Ceres	-	1 400 000	-
CAP127	Capex Recreational space with Landscaping & Furniture Ch	Transfer from Operational Revenue	Parks	N'duli	-	-	100 000
CAP128	Capex Upgrade of Kononia Community Hall & Youth Centri	Transfer from Operational Revenue	Community Halls And Facilities	Bella Vista	-	50 000	200 000
CAP129	Capex Upgrade of Facilities on Sports ground	Transfer from Operational Revenue	Recreational Land	Bella Vista	-	100 000	-
CAP130	Capex Expanding of existing cemetery	Transfer from Operational Revenue	Cemeteries	Whole of the Municipality	-	200 000	200 000
CAP132	Capex New Vredesbes/Nduli St Intersection	Municipal Infrastructure Grant	Roads	N'duli	-	-	9 533 117
CAP133	Capex New Material Recovery Facility/Drop Off	Municipal Infrastructure Grant	Solid Waste (Dumping Site)	Whole of the Municipality	-	6 701 813	5 472 100
CAP133	Capex New Material Recovery Facility/Drop Off	Transfer from Operational Revenue	Solid Waste (Dumping Site)	Whole of the Municipality	621 180	295 800	-
CAP134	Capex New Regional Cemetery	Municipal Infrastructure Grant	Cemeteries	Whole of the Municipality	-	-	4 956 522
CAP135	Capex Furniture Chalets	Transfer from Operational Revenue	Pine Forest : Administration	Ceres	192 000	-	215 732
CAP136	Capex Vredebes Streetlights	Municipal Infrastructure Grant	Electricity: Street Lights	Whole of the Municipality	1 536 522	-	-
CAP137	Capex MV Network Equipment	Transfer from Operational Revenue	Electricity: Administration	Whole of the Municipality	1 000 000	1 000 000	1 000 000
CAP138	Capex MV Substation Equipment	Transfer from Operational Revenue	Electricity: Administration	Whole of the Municipality	1 500 000	1 500 000	-
CAP139	Capex Upgrade of LV Network Cables	Transfer from Operational Revenue	Electricity: Administration	Whole of the Municipality	1 400 000	1 000 000	1 000 000
CAP140	Capex Upgrade of MV Cables	Transfer from Operational Revenue	Electricity: Administration	Wolseley	1 400 000	-	800 000
CAP141	Capex Sportsground Development & Upgrading	Transfer from Operational Revenue	Parks	Ceres	350 000	350 000	400 000
CAP142	Capex Upgrade of Streetlights	Transfer from Operational Revenue	Electricity: Street Lights	Whole of the Municipality	350 000	350 000	350 000
CAP143	Capex Vredebes New Storm water Channel & Detention Pc	Municipal Infrastructure Grant	Stormwater Management	Whole of the Municipality	8 034 782	3 391 441	-
CAP144	Capex Fire Fighting Equipment	Transfer from Operational Revenue	Fire Protection Sevices	Whole of the Municipality	-	200 000	200 000
CAP145	Capex Upgrade of Leyell Str Sport facilities	Municipal Infrastructure Grant	Recreational Land	Ceres	-	3 098 922	-
CAP146	Capex Upgrade of Sport Facilities	Sports and Recreation	Recreational Land	Whole of the Municipality	300 000	-	-
CAP40	Capex AANKOOP VAN GROND EN OPRIG VAN SKUT	Transfer from Operational Revenue	Enviromental Protection	Tulbagh	1 500 000	1 590 000	1 685 400
					<b>81 321 329</b>	<b>90 492 363</b>	<b>63 857 973</b>

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat		Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
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**1. Property rates and other municipal taxes**

	<b>1.1. Property rates</b>									
R 0.00991	1.1.1.	Residential Property	0.0%	<b>R 0.00825</b>	-16.75%	R 0.00890	7.88%	R 0.00960	7.87%	
R 0.00793	1.1.2.	Informal Settlements	0.0%	<b>R 0.00740</b>	-6.68%	R 0.00800	8.11%	R 0.00860	7.50%	
R 0.01883	1.1.3.	Business/Commercial Property	0.0%	<b>R 0.01490</b>	-20.87%	R 0.01610	8.05%	R 0.01740	8.07%	
R 0.01883	1.1.4.	Industrial Property	0.0%	<b>R 0.01450</b>	-23.00%	R 0.01570	8.28%	R 0.01700	8.28%	
	1.1.5.	Agricultural Properties:								
R 0.00248	1.1.5.1	Bona fida Agricultural	0.0%	<b>R 0.00100</b>	-59.68%	R 0.00110	10.00%	R 0.00120	9.09%	
R 0.00991	1.1.5.2	Agricultural/Business/Residential	0.0%	<b>R 0.00930</b>	-6.16%	R 0.01000	7.53%	R 0.01080	8.00%	
R 0.00991	1.1.5.3	Agricultural/Industrial	0.0%	<b>R 0.00930</b>	-6.16%	R 0.01000	7.53%	R 0.01080	8.00%	
R 0.01883	1.1.6.	State owned Property	0.0%	<b>R 0.01300</b>	-30.96%	R 0.01400	7.69%	R 0.01510	7.86%	
R 0.01487	1.1.7.	Vacant Land - Urban	0.0%	<b>R 0.01240</b>	-16.61%	R 0.01340	8.06%	R 0.01450	8.21%	
R 0.00248	1.1.8.	Public Service Infrastructure	0.0%	<b>R 0.00206</b>	-16.94%	R 0.00220	6.80%	R 0.00240	9.09%	
R 0.00248	1.1.9.	Public Benefit Organisations	0.0%	<b>R 0.00206</b>	-16.94%	R 0.00220	6.80%	R 0.00240	9.09%	
R 0.01239	1.1.10.	Building clauses	0.0%	<b>R 0.01031</b>	-16.79%	R 0.01110	7.66%	R 0.01200	8.11%	
R 0.00496	1.1.11.	Residential Property - Qualifying Pensioners	0.0%	<b>R 0.00413</b>	-16.73%	R 0.00450	8.96%	R 0.00490	8.89%	

**Pensioners may qualify for a rebate of 50% on residential property in terms of councils policy.**

**Exemption**

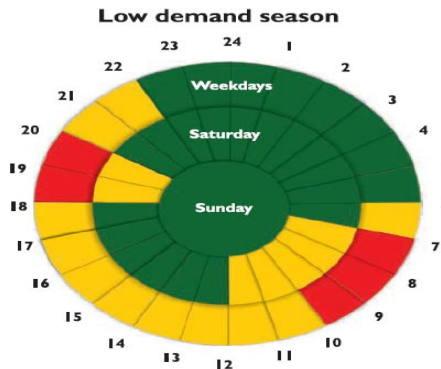
The first R 120 000.00 of property values are exempt from rates for tariffs 1.1.1; 1.1.2; 1.1.3 and 1.1.4

**1.2. Concened use and departures**

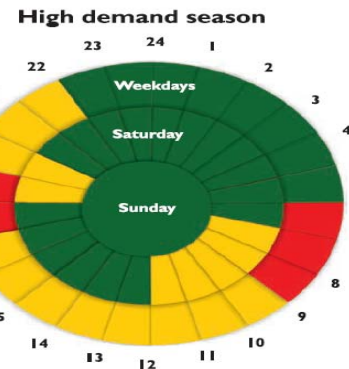
R 1 455.00	1.2.1.	Residential properties		R 1 601.00	10.03%	R 1 729.00	8.00%	R 1 867.00	7.98%	
R 1 455.00	1.2.2.	Bona fida Agricultural		R 1 601.00	10.03%	R 1 729.00	8.00%	R 1 867.00	7.98%	

**2. Electricity Service Tariffs**

High-demand (June – August) and low-demand (September – May) seasons



■ Peak  
■ Standard  
■ Off-peak



R 174.4200	R 153.0000	<b>2.1 Service Availability:</b>	Unimproved sites charge per month or part of it	15.0%	R 191.51	9.80%	R 204.609	6.84%	R 218.604	6.84%	R 166.53
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**2.2 Residential customers**  
**2.2.1 Single part tariff**

R 1.2540	R 1.1000
R 1.2540	R 1.1000
R 1.2540	R 1.1000
R 2.1660	R 1.9000

**2.2.1.1 Prepaid**

0-50 kWh	
51-350 kWh	
351-600 kWh	
Above 600 kWh	

15.0%	<b>R 1.351</b>	7.76%	R 1.444	6.84%	R 1.542	6.84%	R 1.175
15.0%	<b>R 2.335</b>	7.78%	R 2.494	6.84%	R 2.665	6.84%	R 2.030

**2.2.1.2 1 x 20 A**

0-50 kWh	
51-350 kWh	
351-600 kWh	
Above 600 kWh	

**Removed - All consumers moved to 2.2.1.3**

**2.2.1.3 Single phase**

R 1.4250	R 1.2500
R 1.4250	R 1.2500
R 1.4250	R 1.2500
R 1.9266	R 1.6900

0-50 kWh	
51-350 kWh	
351-600 kWh	
Above 600 kWh	

15.0%	<b>R 1.536</b>	7.82%	R 1.641	6.84%	R 1.754	6.84%	R 1.336
15.0%	<b>R 2.077</b>	7.80%	R 2.219	6.84%	R 2.371	6.84%	R 1.806



## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		2.2.1.4 <b>Three phase</b> 0-50 kWh 51-350 kWh 351-600 kWh Above 600 kWh		Removed - All consumers moved to 2.2.2.2						
		2.2.2 <b>Two part tariff</b>								
		2.2.2.1 <b>Single phase</b> Basic charge per month or part of it: Energy in c/kWh 0-50 kWh 51-350 kWh 351-600 kWh Above 600 kWh		Removed - All consumers moved to 2.2.1.3						
R 563.16	R 494.00	2.2.2.2 <b>Three phase</b> Basic charge per month or part of it: Energy in c/kWh 0-50 kWh	15.0%	<b>R 606.96</b>	7.78%	R 648.47	6.84%	R 692.83	6.84%	R 527.79
R 0.8094	R 0.7100	0-50 kWh	15.0%	<b>R 0.873</b>	7.84%	R 0.933	6.84%	R 0.996	6.84%	R 0.759
R 0.8094	R 0.7100	51-350 kWh	15.0%	<b>R 1.254</b>	7.80%	R 1.339	6.84%	R 1.431	6.84%	R 1.090
R 0.8094	R 0.7100	351-600 kWh								
R 1.1628	R 1.0200	Above 600 kWh								
		<b>2.3 Commercial customers</b>								
R 0.00	R 0.00	2.3.1 <b>Prepaid customers</b>								
		2.3.1.1 Basic charge per month or part of it: The basic charge on prepaid commercial customers is not applicable to schools or church properties	15.0%	<b>R 0.00</b>		R 0.000		R 0.000		R 0.00
R 1.9380	R 1.7000	2.3.1.2 Energy in c/kWh 0-600 kWh	15.0%	<b>R 2.088</b>	7.76%	R 2.2312	6.84%	R 2.384	6.84%	R 1.816
R 2.1090	R 1.8500	Above 600 kWh	15.0%	<b>R 2.274</b>	7.80%	R 2.429	6.84%	R 2.595	6.84%	R 1.977
		2.3.2 <b>Single phase</b> <b>No new connections allowed larger than 80 AMPS on Single phase on this tariff</b>								
R 339.72	R 298.0000	2.3.2.1 Basic charge per month or part of it: 20A - Connection	15.0%	<b>R 366.14</b>	7.78%	R 391.18	6.84%	R 417.94	6.84%	R 318.38
R 621.30	R 545.0000	40A - Connection	15.0%	<b>R 669.62</b>	7.78%	R 715.42	6.84%	R 764.35	6.84%	R 582.28
R 768.36	R 674.0000	60A - Connection	15.0%	<b>R 828.12</b>	7.78%	R 884.76	6.84%	R 945.28	6.84%	R 720.10
R 769.50	R 675.0000	80A - Connection	15.0%	<b>R 829.35</b>	7.78%	R 886.07	6.84%	R 946.68	6.84%	R 721.17
R 1 004.34	R 881.0000	100A - Connection	15.0%	<b>R 1 082.45</b>	7.78%	R 1 156.49	6.84%	R 1 235.59	6.84%	R 941.26
R 1 126.32	R 988.0000	150A - Connection	15.0%	<b>R 1 213.92</b>	7.78%	R 1 296.95	6.84%	R 1 385.66	6.84%	R 1 055.58
R 1 288.20	R 1 130.0000	200A - Connection	15.0%	<b>R 1 388.38</b>	7.78%	R 1 483.35	6.84%	R 1 584.81	6.84%	R 1 207.29
R 1 423.86	R 1 249.0000	250A - Connection	15.0%	<b>R 1 534.59</b>	7.78%	R 1 639.56	6.84%	R 1 751.71	6.84%	R 1 334.43
R 1.6188	R 1.4200	2.3.2.2 Energy in c/kWh All users with greater than 80Amp Connections must be converted to 3 phase connections	15.0%	<b>R 1.745</b>	7.77%	R 1.864	6.84%	R 1.9914	6.84%	R 1.517
		2.3.3 <b>Three phase</b> <b>No new connections allowed larger than 150 AMPS on Three phase on this tariff</b>								
R 1 090.98	R 957.00	2.3.3.1 Basic charge per month or part of it: 20A - Connection	15.0%	<b>R 1 175.83</b>	7.78%	R 1 256.26	6.84%	R 1 342.19	6.84%	R 1 022.46
R 1 225.50	R 1 075.00	40A - Connection	15.0%	<b>R 1 320.81</b>	7.78%	R 1 411.15	6.84%	R 1 507.67	6.84%	R 1 148.53
R 1 307.58	R 1 147.00	60A - Connection	15.0%	<b>R 1 409.27</b>	7.78%	R 1 505.66	6.84%	R 1 608.65	6.84%	R 1 225.45
R 1 398.78	R 1 227.00	80A - Connection	15.0%	<b>R 1 507.57</b>	7.78%	R 1 610.69	6.84%	R 1 720.86	6.84%	R 1 310.93
R 1 692.90	R 1 485.00	100A - Connection	15.0%	<b>R 1 824.56</b>	7.78%	R 1 949.36	6.84%	R 2 082.70	6.84%	R 1 586.57
R 2 077.08	R 1 822.00	150A - Connection	15.0%	<b>R 2 238.61</b>	7.78%	R 2 391.73	6.84%	R 2 555.32	6.84%	R 1 946.62
R 2 481.78	R 2 177.00	200A - Connection	15.0%	<b>R 2 674.80</b>	7.78%	R 2 857.75	6.84%	R 3 053.22	6.84%	R 2 325.91
R 2 536.50	R 2 225.00	250A - Connection	15.0%	<b>R 2 733.77</b>	7.78%	R 2 920.76	6.84%	R 3 120.54	6.84%	R 2 377.19
R 1.4364	R 1.2600	2.3.3.2 Energy in c/kWh	15.0%	<b>R 1.548</b>	7.76%	R 1.654	6.84%	R 1.7669	6.84%	R 1.346

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat		Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>2.4</b>	<b>Agricultural customers</b>								
R 654.36	R 574.00	<b>2.4.1</b>	<b>&lt; 25 KVA</b>								
			Basic charge per month or part of it:	15.0%	<b>R 705.25</b>	7.78%	R 753.49	6.84%	R 805.03	6.84%	R 613.26
R 956.46	R 839.00	<b>2.4.2</b>	<b>25 KVA &lt;= 50 KVA</b>								
			Basic charge per month or part of it:	15.0%	<b>R 1 030.85</b>	7.78%	R 1 101.36	6.84%	R 1 176.69	6.84%	R 896.39
R 1 293.90	R 1 135.00	<b>2.4.3</b>	<b>50 KVA &lt;= 100 KVA</b>								
			Basic charge per month or part of it:	15.0%	<b>R 1 394.52</b>	7.78%	R 1 489.91	6.84%	R 1 591.82	6.84%	R 1 212.63
R 1.7328	R 1.5200	<b>2.4.4</b>	<b>Energy charge c/kWh</b>								
R 1.7328	R 1.5200		Energy in c/kWh < 1,000 units	15.0%	<b>R 1.868</b>	7.78%	R 1.995	6.84%	R 2.132	6.84%	R 1.624
			Energy in c/kWh > 1,000 units	15.0%	<b>R 1.868</b>	7.78%	R 1.995	6.84%	R 2.132	6.84%	R 1.624
		<b>2.5</b>	<b>BULK CONSUMERS (LARGE POWER USERS)</b>								
			All Large Power Users (LPU) must maintain a power factor of 0.85 lagging or better								
			The following public holidays will always be treated as a Sunday for Large Power Users. New Year's Day, Good Friday, Family Day, Christmas Day and Day of Goodwill. All other public holidays will be treated as the day of the week on which it falls.								
		<b>2.5.1</b>	<b>Agricultural customers</b>								
		<b>2.5.1.1</b>	<b>Time of use customers</b>								
R 7 468.14	R 6 551.00	<b>2.5.1.1.1</b>	<b>&lt; 1 MVA High tension</b>								
R 131.10	R 115.00		Basic charge per month or part of it	15.0%	<b>R 8 048.95</b>	7.78%	R 8 599.50	6.84%	R 9 187.71	6.84%	R 6 999.09
			Demand charge R/KVA	15.0%	<b>R 138.656</b>	5.76%	R 144.20	4.00%	R 149.97	4.00%	R 120.57
			Energy charge c/kWh								
			In season								
R 3.4656	R 3.0400		Peak time	15.0%	<b>R 3.735</b>	7.78%	R 3.991	6.84%	R 4.264	6.84%	R 3.248
R 1.1172	R 0.9800		Standard	15.0%	<b>R 1.204</b>	7.77%	R 1.286	6.84%	R 1.374	6.84%	R 1.047
R 0.6612	R 0.5800		Off- peak time	15.0%	<b>R 0.713</b>	7.83%	R 0.762	6.84%	R 0.814	6.84%	R 0.620
			Out of season								
R 1.2084	R 1.0600		Peak time	15.0%	<b>R 1.303</b>	7.82%	R 1.392	6.84%	R 1.487	6.84%	R 1.133
R 0.8664	R 0.7600		Standard	15.0%	<b>R 0.934</b>	7.78%	R 0.998	6.84%	R 1.066	6.84%	R 0.812
R 0.5814	R 0.5100		Off- peak time	15.0%	<b>R 0.627</b>	7.80%	R 0.670	6.84%	R 0.715	6.84%	R 0.545
R 4 786.86	R 4 199.00	<b>2.5.1.1.2</b>	<b>Low tension</b>								
R 127.68	R 112.00		Basic charge per month or part of it	15.0%	<b>R 5 159.14</b>	7.78%	R 5 512.03	6.84%	R 5 889.05	6.84%	R 4 486.21
			Demand charge R/KVA	15.0%	<b>R 135.03</b>	5.76%	R 140.43	4.00%	R 146.05	4.00%	R 117.42
			Energy charge c/kWh								
			In season								
R 3.8190	R 3.3500		Peak time	15.0%	<b>R 4.116</b>	7.77%	R 4.397	6.84%	R 4.698	6.84%	R 3.579
R 1.2312	R 1.0800		Standard	15.0%	<b>R 1.327</b>	7.79%	R 1.418	6.84%	R 1.515	6.84%	R 1.154
R 0.7296	R 0.6400		Off- peak time	15.0%	<b>R 0.787</b>	7.81%	R 0.840	6.84%	R 0.898	6.84%	R 0.684
			Out of season								
R 1.3338	R 1.1700		Peak time	15.0%	<b>R 1.438</b>	7.77%	R 1.536	6.84%	R 1.641	6.84%	R 1.250
R 0.9462	R 0.8300		Standard	15.0%	<b>R 1.020</b>	7.80%	R 1.090	6.84%	R 1.164	6.84%	R 0.887
R 0.6384	R 0.5600		Off- peak time	15.0%	<b>R 0.688</b>	7.72%	R 0.735	6.84%	R 0.785	6.84%	R 0.598
R 7 147.80	R 6 270.00	<b>2.5.1.2</b>	<b>Normal</b>								
R 166.44	R 146.00	<b>2.5.1.2.1</b>	<b>&lt; 1 MVA High tension</b>								
R 0.9234	R 0.8100		Basic charge per month or part of it	15.0%	<b>R 7 703.70</b>	7.78%	R 8 230.63	6.84%	R 8 793.61	6.84%	R 6 698.87
			Demand charge R/KVA	15.0%	<b>R 176.03</b>	5.76%	R 183.07	4.00%	R 190.39	4.00%	R 153.07
			Energy charge c/kWh	15.0%	<b>R 0.995</b>	7.73%	R 1.063	6.84%	R 1.1355	6.84%	R 0.865
R 4 211.16	R 3 694.00	<b>2.5.1.2.2</b>	<b>Low tension</b>								
R 220.02	R 193.00		Basic charge per month or part of it	15.0%	<b>R 4 538.67</b>	7.78%	R 4 849.12	6.84%	R 5 180.80	6.84%	R 3 946.67
R 0.8436	R 0.7400		Demand charge R/KVA	15.0%	<b>R 232.69</b>	5.76%	R 242.00	4.00%	R 251.68	4.00%	R 202.34
			Energy charge c/kWh	15.0%	<b>R 0.910</b>	7.83%	R 0.972	6.84%	R 1.0383	6.84%	R 0.791

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat		Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>2.5.2</b>	<b>Urban customers</b>								
		<b>2.5.2.1</b>	<b>Time of use customers</b>								
		<b>2.5.2.1.1</b>	<b>&gt; 1 MVA High tension</b>								
R 15 633.96	R 13 714.00		Basic charge per month or part of it	15.0%	<b>R 16 849.85</b>	7.78%	R 18 002.38	6.84%	R 19 233.74	6.84%	R 14 652.04
R 91.20	R 80.00		Demand charge R/KVA	15.0%	<b>R 97.37</b>	6.77%	R 101.27	4.00%	R 105.32	4.00%	R 84.67
			<b>Energy charge c/kWh</b>								
			In season								
R 4.0470	R 3.55		Peak time	15.0%	<b>R 4.362</b>	7.78%	R 4.660	6.84%	R 4.979	6.84%	R 3.793
R 1.3110	R 1.15		Standard	15.0%	<b>R 1.413</b>	7.81%	R 1.510	6.84%	R 1.613	6.84%	R 1.229
R 0.7638	R 0.67		Off- peak time	15.0%	<b>R 0.823</b>	7.80%	R 0.880	6.84%	R 0.940	6.84%	R 0.716
			Out of season								
R 1.3908	R 1.22		Peak time	15.0%	<b>R 1.498</b>	7.74%	R 1.601	6.84%	R 1.710	6.84%	R 1.303
R 1.0032	R 0.88		Standard	15.0%	<b>R 1.081</b>	7.76%	R 1.155	6.84%	R 1.234	6.84%	R 0.940
R 0.6612	R 0.58		Off- peak time	15.0%	<b>R 0.713</b>	7.83%	R 0.762	6.84%	R 0.814	6.84%	R 0.620
		<b>2.5.2.1.2</b>	<b>&lt; 1 MVA High tension</b>								
R 9 359.40	R 8 210.00		Basic charge per month or part of it	15.0%	<b>R 10 087.29</b>	7.78%	R 10 777.26	6.84%	R 11 514.42	6.84%	R 8 771.56
R 101.46	R 89.00		Demand charge R/KVA	15.0%	<b>R 108.33</b>	6.77%	R 112.66	4.00%	R 117.17	4.00%	R 94.20
			<b>Energy charge c/kWh</b>								
			In season								
R 4.3092	R 3.7800		Peak time	15.0%	<b>R 4.645</b>	7.79%	R 4.963	6.84%	R 5.302	6.84%	R 4.039
R 1.3908	R 1.2200		Standard	15.0%	<b>R 1.498</b>	7.74%	R 1.601	6.84%	R 1.710	6.84%	R 1.303
R 0.8094	R 0.7100		Off- peak time	15.0%	<b>R 0.873</b>	7.84%	R 0.933	6.84%	R 0.996	6.84%	R 0.759
			Out of season								
R 1.4934	R 1.3100		Peak time	15.0%	<b>R 1.610</b>	7.81%	R 1.720	6.84%	R 1.838	6.84%	R 1.400
R 1.0602	R 0.9300		Standard	15.0%	<b>R 1.143</b>	7.82%	R 1.221	6.84%	R 1.305	6.84%	R 0.994
R 0.7296	R 0.6400		Off- peak time	15.0%	<b>R 0.787</b>	7.81%	R 0.840	6.84%	R 0.898	6.84%	R 0.684
		<b>2.5.2.1.3</b>	<b>Low tension</b>								
R 8 642.34	R 7 581.00		Basic charge per month or part of it	15.0%	<b>R 9 314.47</b>	7.78%	R 9 951.58	6.84%	R 10 632.27	6.84%	R 8 099.54
R 118.56	R 104.00		Demand charge R/KVA	15.0%	<b>R 125.38</b>	5.76%	R 130.40	4.00%	R 135.62	4.00%	R 109.03
			<b>Energy charge c/kWh</b>								
			In season								
R 4.4118	R 3.8700		Peak time	15.0%	<b>R 4.755</b>	7.78%	R 5.0805	6.84%	R 5.428	6.84%	R 4.135
R 1.4250	R 1.2500		Standard	15.0%	<b>R 1.536</b>	7.82%	R 1.6415	6.84%	R 1.754	6.84%	R 1.336
R 0.8436	R 0.7400		Off- peak time	15.0%	<b>R 0.910</b>	7.83%	R 0.972	6.84%	R 1.038	6.84%	R 0.791
			Out of season								
R 1.5276	R 1.3400		Peak time	15.0%	<b>R 1.647</b>	7.80%	R 1.7594	6.84%	R 1.880	6.84%	R 1.432
R 1.0830	R 0.9500		Standard	15.0%	<b>R 1.167</b>	7.78%	R 1.247	6.84%	R 1.332	6.84%	R 1.015
R 0.7410	R 0.6500		Off- peak time	15.0%	<b>R 0.798</b>	7.71%	R 0.853	6.84%	R 0.911	6.84%	R 0.694
		<b>2.5.2.2</b>	<b>Normal</b>								
		<b>2.5.2.2.1</b>	<b>&gt; 1 MVA High tension</b>								
R 13 046.16	R 11 444.00		Basic charge per month or part of it	15.0%	<b>R 14 060.79</b>	7.78%	R 15 022.54	6.84%	R 16 050.08	6.84%	R 12 226.77
R 117.42	R 103.00		Demand charge R/KVA	15.0%	<b>R 124.19</b>	5.76%	R 129.16	4.00%	R 134.33	4.00%	R 107.99
R 1.1400	R 1.0000		Energy charge c/kWh	15.0%	<b>R 1.228</b>	7.74%	R 1.312	6.84%	R 1.402	6.84%	R 1.068
		<b>2.5.2.2.2</b>	<b>&lt; 1 MVA High tension</b>								
R 10 623.66	R 9 319.00		Basic charge per month or part of it	15.0%	<b>R 11 449.88</b>	7.78%	R 12 233.05	6.84%	R 13 069.79	6.84%	R 9 956.42
R 126.54	R 111.00		Demand charge R/KVA	15.0%	<b>R 133.83</b>	5.76%	R 139.18	4.00%	R 144.75	4.00%	R 116.37
R 1.1058	R 0.9700		Energy charge c/kWh	15.0%	<b>R 1.191</b>	7.74%	R 1.273	6.84%	R 1.360	6.84%	R 1.036
		<b>2.5.2.2.3</b>	<b>Low tension</b>								
R 8 642.34	R 7 581.00		Basic charge per month or part of it	15.0%	<b>R 9 314.47</b>	7.78%	R 9 951.58	6.84%	R 10 632.27	6.84%	R 8 099.54
R 119.70	R 105.00		Demand charge R/KVA	15.0%	<b>R 126.59</b>	5.76%	R 131.66	4.00%	R 136.93	4.00%	R 110.08
R 1.1970	R 1.0500		Energy charge c/kWh	15.0%	<b>R 1.290</b>	7.79%	R 1.379	6.84%	R 1.4728	6.84%	R 1.122
		<b>2.6</b>	<b>Sport customers</b>								
R 1.8924	R 1.6600		Energy charge c/kWh	15.0%	<b>R 2.040</b>	7.80%	R 2.180	6.84%	R 2.329	6.84%	R 1.774
		<b>2.7</b>	<b>Streetlights</b>								
R 1.6000	R 1.6000		Energy charge c/kWh	0.0%	<b>R 1.709</b>	6.81%	R 1.826	6.84%	R 1.951	6.84%	R 1.709
		<b>2.8</b>	Unnecessary call outs for work on customer side	15.0%	<b>R 500.00</b>	new	R 534.200	6.84%	R 570.739	6.84%	R 0.000

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>3. Refuse Service Tariffs</b>								
		<b>(All Areas in respect of residential sites)</b>								
		<b>Service Availability charge per month or part of it:</b>								
R 70.0000	R 61.4035	<b>3.1. Unimproved sites</b>	15.0%	<b>R 74.85</b>	6.93%	R 80.10	7.01%	R 85.70	6.99%	R 65.09
		<b>3.2. Monthly Tariff per number of collections. 2 refuse bags (unit) per collection per week per household</b>								
	R 0.00	<b>3.2.1</b> 1 Collection per week (2 refuse bags or less)								
	R 0.00	<b>3.2.2</b> 2 Collection per week (2 refuse bags or less)								
	R 0.00	<b>3.2.3</b> 3 Collection per week (2 refuse bags or less)								
	R 0.00	<b>3.2.4</b> Additional units per collection								
	R 0.00	<b>3.2.5</b> Informal settlements without an account (Flat rate)								
	R 0.00	<b>3.2.6</b> Departmental tariffs:								
	R 0.00	<b>3.2.6.1</b> Dennebos								
	R 0.00	<b>3.2.6.2</b> All other								
		<b>Residential Properties: (2 refuse bags or less)</b>								
R 157.0920	R 137.8000	Valuation ≤ 100 000	15.0%	<b>R 167.98</b>	6.93%	R 179.70	6.98%	R 192.30	7.01%	R 146.07
R 169.1760	R 148.4000	Valuation > 100 000 ≤ 150 000	15.0%	<b>R 180.90</b>	6.93%	R 193.60	7.02%	R 207.20	7.02%	R 157.30
R 181.2600	R 159.0000	Valuation > 150 000 ≤ 200 000	15.0%	<b>R 193.82</b>	6.93%	R 207.40	7.01%	R 221.90	6.99%	R 168.54
R 193.3440	R 169.6000	Valuation > 200 000 ≤ 500 000	15.0%	<b>R 206.74</b>	6.93%	R 221.20	6.99%	R 236.70	7.01%	R 179.78
R 210.2616	R 184.4400	Valuation > 500 000 ≤ 800 000	15.0%	<b>R 224.83</b>	6.93%	R 240.60	7.01%	R 257.40	6.98%	R 195.51
R 217.5120	R 190.8000	Valuation > 800 000 ≤ 1 000 000	15.0%	<b>R 232.59</b>	6.93%	R 248.90	7.01%	R 266.30	6.99%	R 202.25
R 241.6800	R 212.0000	Valuation > 1 000 000	15.0%	<b>R 258.43</b>	6.93%	R 276.50	6.99%	R 295.90	7.02%	R 224.72
R 157.0920	R 137.8000	All other residential consumers	15.0%	<b>R 167.98</b>	6.93%	R 179.70	6.98%	R 192.30	7.01%	R 146.07
R 157.0920	R 137.8000	Additional units per collection	15.0%	<b>R 167.98</b>	6.93%	R 179.70	6.98%	R 192.30	7.01%	R 146.07
		Pine Forest Flat Rate								
		<b>All other properties Monthly Tariff</b>								
		<b>770L Wheelie Bin</b>								
R 725.0400	R 636.0000	1 Collection per week per	15.0%	<b>R 775.28</b>	6.93%	R 829.55	7.00%	R 895.91	8.00%	R 674.16
R 1 450.0800	R 1 272.0000	2 Collections per week per 700L Wheelie Bin	15.0%	<b>R 1 550.57</b>	6.93%	R 1 659.11	7.00%	R 1 791.84	8.00%	R 1 348.32
R 2 175.1200	R 1 908.0000	3 Collections per week per 700L Wheelie Bin	15.0%	<b>R 2 325.85</b>	6.93%	R 2 488.66	7.00%	R 2 687.75	8.00%	R 2 022.48
R 725.0400	R 636.0000	1 Collection per week per additional Wheelie Bin	15.0%	<b>R 775.28</b>	6.93%	R 829.55	7.00%	R 895.91	8.00%	R 674.16
R 1 450.0800	R 1 272.0000	2 Collections per week per additional Wheelie Bin	15.0%	<b>R 1 550.57</b>	6.93%	R 1 659.11	7.00%	R 1 791.84	8.00%	R 1 348.32
R 2 175.1200	R 1 908.0000	3 Collections per week per additional Wheelie Bin	15.0%	<b>R 2 325.85</b>	6.93%	R 2 488.66	7.00%	R 2 687.75	8.00%	R 2 022.48
		<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 725.04	R 636.0000	Service availability - per month. Include 4 removals/month.	15.0%	<b>R 775.28</b>	6.93%	R 829.55	7.00%	R 895.91	8.00%	R 674.16
R 180.20	R 158.0702	Additional removals per removal.	15.0%	<b>R 192.69</b>	6.93%	R 206.18	7.00%	R 222.67	8.00%	R 167.55
		<b>240L Wheelie Bin</b>								
R 302.1000	R 265.0000	1 Collection per week per 240L Wheelie Bin	15.0%	<b>R 323.04</b>	6.93%	R 345.65	7.00%	R 373.31	8.00%	R 280.90
R 604.2000	R 530.0000	2 Collections per week per 240L Wheelie Bin	15.0%	<b>R 646.07</b>	6.93%	R 691.29	7.00%	R 746.60	8.00%	R 561.80
R 906.3000	R 795.0000	3 Collections per week per 240L Wheelie Bin	15.0%	<b>R 969.11</b>	6.93%	R 1 036.95	7.00%	R 1 119.90	8.00%	R 842.70
R 302.1000	R 265.0000	1 Collection per week per additional Wheelie Bin	15.0%	<b>R 323.04</b>	6.93%	R 345.65	7.00%	R 373.31	8.00%	R 280.90
R 604.2000	R 530.0000	2 Collections per week per additional Wheelie Bin	15.0%	<b>R 646.07</b>	6.93%	R 691.29	7.00%	R 746.60	8.00%	R 561.80
R 906.3000	R 795.0000	3 Collections per week per additional Wheelie Bin	15.0%	<b>R 969.11</b>	6.93%	R 1 036.95	7.00%	R 1 119.90	8.00%	R 842.70
		<b>If a counter system is available, the above tariffs will be implemented as follows:</b>								
R 302.10	R 265.0000	Service availability - per month. Include 4 removals/month.	15.0%	<b>R 323.04</b>	6.93%	R 345.65	7.00%	R 373.31	8.00%	R 280.90
R 76.32	R 66.9474	Additional removals per removal.	15.0%	<b>R 81.61</b>	6.93%	R 87.32	7.00%	R 94.31	8.00%	R 70.96
		Cost of Wheelie Bins								
R 4 560.0000	R 4 000.0000	<b>700L Wheelie Bin</b>	15.0%	<b>R 4 876.00</b>	6.93%	R 5 217.32	7.00%	R 5 634.71	8.00%	R 4 240.00
R 513.0000	R 450.0000	<b>240L Wheelie Bin</b>	15.0%	<b>R 548.55</b>	6.93%	R 586.95	7.00%	R 633.90	8.00%	R 477.00

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
<b>4. Sewerage Service Tariffs</b>										
<b>4.1. Septic Tank systems (All Areas, excluding rural area in respect of availability charge)</b>										
<b>Service Availability charge per month or part of it:</b>										
R 33.37	R 29.28	4.1.1.1 Per site with improvements	15.0%	<b>R 36.04</b>	8.00%	R 38.57	7.00%	R 41.27	7.00%	R 31.34
<b>4.1.2. Suction charge:</b>										
R 201.55	R 176.80	4.1.2.1. Urban areas charge per occasion	15.0%	<b>R 215.52</b>	6.93%	R 230.61	7.00%	R 246.75	7.00%	R 187.41
<b>4.1.2.2. Rural areas:</b>										
R 819.97	R 719.27	4.1.2.2.1 Charge per occasion	15.0%	<b>R 869.16</b>	6.00%	R 930.01	7.00%	R 995.11	7.00%	R 755.79
R 45.58	R 39.98	4.1.2.2.2 Charge per kilometre	15.0%	<b>R 45.58</b>	0.00%	R 45.58	0.00%	R 45.58	0.00%	R 39.63
<b>4.2. Waterborne Sewerage systems (All Areas connected to the main sewerage system)</b>										
<b>(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 will be applicable on)</b>										
<b>4.2.1. Service Availability charge per month or part of it:</b>										
R 69.98	R 61.39	4.2.1.1 Unimproved sites	15.0%	<b>R 76.25</b>	8.95%	R 81.58	7.00%	R 87.29	7.00%	R 66.30
R 201.55	R 176.80	4.2.1.2 Water connection size: 0 - 25 mm	15.0%	<b>R 215.52</b>	6.93%	R 230.61	7.00%	R 246.75	7.00%	R 187.41
R 784.33	R 688.01	4.2.1.3 Water connection size: 26 - 50 mm	15.0%	<b>R 838.68</b>	6.93%	R 897.39	7.00%	R 960.21	7.00%	R 729.29
R 2 008.30	R 1 761.66	4.2.1.4 Water connection size: 51 - 80 mm	15.0%	<b>R 2 147.46</b>	6.93%	R 2 297.79	7.00%	R 2 458.63	7.00%	R 1 867.36
R 3 137.65	R 2 752.32	4.2.1.5 Water connection size: 81 - 100 mm	15.0%	<b>R 3 355.08</b>	6.93%	R 3 589.93	7.00%	R 3 841.23	7.00%	R 2 917.46
R 7 057.54	R 6 190.83	4.2.1.6 Water connection size: 101 - 150 mm	15.0%	<b>R 7 546.62</b>	6.93%	R 8 074.89	7.00%	R 8 640.13	7.00%	R 6 562.28
<b>4.2.2. Exceptions:</b>										
R 33 080.48	R 29 017.96	4.2.2.1 Obiqua Prison - Tulbagh	15.0%	<b>R 35 706.60</b>	7.94%	R 38 206.06	7.00%	R 40 880.49	7.00%	R 31 049.22
R 201.55	R 176.80	4.2.2.2 Schools - Op-die-Berg	15.0%	<b>R 215.52</b>	6.93%	R 230.61	7.00%	R 246.75	7.00%	R 187.41
R 201.55	R 176.80	4.2.2.3 Other sites - Op-die-Berg	15.0%	<b>R 215.52</b>	6.93%	R 230.61	7.00%	R 246.75	7.00%	R 187.41
R 72.62	R 72.62	4.2.2.4 Departmental tariff	0.0%	<b>R 76.98</b>	6.00%	R 82.37	7.00%	R 88.13	7.00%	R 76.98
<b>4.2.2.5 Special Contracts, for example Del monte as per each agreement. Rand per Kg COD</b>										
R 5.57	R 4.89	4.2.2.5.1 Ceres Group Companies	15.0%	<b>R 5.96</b>	6.93%	R 6.37	7.00%	R 6.82	7.00%	R 5.18
R 8.95	R 7.85	4.2.2.5.2 Du Toit Vrugte	15.0%	<b>R 9.57</b>	6.93%	R 10.24	7.00%	R 10.96	7.00%	R 8.33
R 8.95	R 7.85	4.2.2.5.3 L O Rall	15.0%	<b>R 9.57</b>	6.93%	R 10.24	7.00%	R 10.96	7.00%	R 8.33
R 8.95	R 7.85	4.2.2.5.4 Bokkeveld Korrektiewe Dienste	15.0%	<b>R 9.57</b>	6.93%	R 10.24	7.00%	R 10.96	7.00%	R 8.33
R 8.95	R 7.85	4.2.2.5.5 Snocooled Marketing (Edms). Bpk.	15.0%	<b>R 9.57</b>	6.93%	R 10.24	7.00%	R 10.96	7.00%	R 8.33
R 8.95	R 7.85	4.2.2.5.6 Ceres Fruit Growers	15.0%	<b>R 9.57</b>	6.93%	R 10.24	7.00%	R 10.96	7.00%	R 8.33
R 133.44	R 133.44	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	<b>R 141.44</b>	6.00%	R 151.34	7.00%	R 161.94	7.00%	R 141.44
<b>4.3 Unnecessary call outs for work on customer side</b>										
			15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.45	7.00%	R 434.78

**RATES AND TARIFFS 2018/2019 - 2020/2021**

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>5. Water service Tariffs</b>								
		<b>5.1. Conventional Meters (All Areas)</b>								
		<b>5.1.1. Service Availability charge per month or part of it:</b>								
R 123.45	R 108.29	5.1.1.1 Unimproved sites	15.0%	R 136.00	10.16%	R 145.52	7.00%	R 155.71	7.00%	R 118.26
R 82.42	R 72.29	5.1.1.2 Water connection size: 0 - 25 mm	15.0%	R 83.00	0.71%	R 83.00	0.00%	R 83.00	0.00%	R 72.17
R 918.88	R 806.04	5.1.1.3 Water connection size: 26 - 50 mm	15.0%	R 950.00	3.39%	R 1 016.50	7.00%	R 1 087.66	7.00%	R 826.09
R 2 344.55	R 2 056.62	5.1.1.4 Water connection size: 51 - 80 mm	15.0%	R 2 400.00	2.37%	R 2 568.00	7.00%	R 2 747.76	7.00%	R 2 086.96
R 3 663.13	R 3 213.27	5.1.1.5 Water connection size: 81 - 100 mm	15.0%	R 3 800.00	3.74%	R 4 066.00	7.00%	R 4 350.62	7.00%	R 3 304.35
R 8 241.00	R 7 228.95	5.1.1.6 Water connection size: 101 - 150 mm	15.0%	R 8 500.00	3.14%	R 9 095.00	7.00%	R 9 731.65	7.00%	R 7 391.30
R 176 890.28	R 155 166.91	5.1.1.7 Consumption of more than 20,000 kl per month	15.0%	R 185 000.00	4.58%	R 197 950.00	7.00%	R 211 806.50	7.00%	R 160 869.57
R 268.52	R 235.54	5.1.1.8 Un-metered connections	15.0%	R 280.00	4.28%	R 299.60	7.00%	R 320.57	7.00%	R 243.48
		<b>5.1.2. Consumption per kiloliter</b>								
		<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
R 2.85	R 2.50	0-6 kl	15.0%	R 3.00	5.32%	R 3.21	7.00%	R 3.44	7.0%	R 2.61
R 8.05	R 7.06	7-30 kl	15.0%	R 8.68	7.84%	R 9.29	7.00%	R 9.94	7.00%	R 7.55
R 8.05	R 7.06	31-60 kl	15.0%	R 8.68	7.84%	R 9.29	7.00%	R 9.94	7.00%	R 7.55
R 8.05	R 7.06	61-300 kl	15.0%	R 8.68	7.84%	R 9.29	7.00%	R 9.94	7.00%	R 7.55
R 30.00	R 26.32	Above 300 kl	15.0%	R 30.27	0.89%	R 30.27	0.00%	R 30.27	0.00%	R 26.32
		<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
R 8.78	R 7.70	0-300 kl	15.0%	R 9.48	7.98%	R 10.14	7.00%	R 10.85	7.00%	R 8.24
R 8.78	R 7.70	301-1000 kl	15.0%	R 9.48	7.98%	R 10.14	7.00%	R 10.85	7.00%	R 8.24
R 8.41	R 7.38	1001-8000 kl	15.0%	R 9.17	8.94%	R 10.08	10.00%	R 10.85	7.61%	R 7.97
R 8.41	R 7.38	Above 8000 kl	15.0%	R 9.17	8.94%	R 10.08	10.00%	R 10.85	7.61%	R 7.97
R 2.71	R 2.38	5.1.2.3 <b>Block C (Aimed at larger industrial clients)</b> Consumption above 20,000 kl per month	15.0%	R 2.93	8.11%	R 3.20	9.14%	R 3.49	9.14%	R 2.55
R 2.30	R 2.02	5.1.2.4 <b>Block D (Internal)</b> Departmental consumption	15.0%	R 2.49	New	R 2.66	7.00%	R 2.85	7.00%	R 2.16
		<b>5.1.2. Consumption per kiloliter: Restrictions Level 1</b>								
		<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
		0-6 kl	15.0%	R 3.00	New	R 3.21	7.05%	R 3.44	7.0%	R 2.61
		7-30 kl	15.0%	R 10.42	New	R 11.25	8.00%	R 12.15	8.0%	R 9.06
		31-60 kl	15.0%	R 10.42	New	R 11.25	8.00%	R 12.15	8.0%	R 9.06
		61-300 kl	15.0%	R 10.42	New	R 11.25	8.00%	R 12.15	8.0%	R 9.06
		Above 300 kl	15.0%	R 30.27	New	R 32.69	8.00%	R 35.30	8.0%	R 26.32
		<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
		0-300 kl	15.0%	R 11.38	New	R 12.29	8.00%	R 13.27	8.0%	R 9.89
		301-1000 kl	15.0%	R 11.38	New	R 12.29	8.00%	R 13.27	8.0%	R 9.89
		1001-8000 kl	15.0%	R 11.00	New	R 11.88	8.00%	R 12.83	8.0%	R 9.57
		Above 8000 kl	15.0%	R 11.00	New	R 11.88	8.00%	R 12.83	8.0%	R 9.57
		5.1.2.3 <b>Block C (Aimed at larger industrial clients)</b> Consumption above 20,000 kl per month	15.0%	R 3.63	New	R 3.92	8.00%	R 4.23	8.0%	R 3.16
		<b>5.1.2. Consumption per kiloliter: Restrictions Level 2</b>								
		<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
		0-6 kl	15.0%	R 3.00	New	R 3.21	7.05%	R 3.44	7.0%	R 2.61
		7-30 kl	15.0%	R 12.16	New	R 13.14	8.00%	R 14.19	8.0%	R 10.58
		31-60 kl	15.0%	R 12.16	New	R 13.14	8.00%	R 14.19	8.0%	R 10.58
		61-300 kl	15.0%	R 12.16	New	R 13.14	8.00%	R 14.19	8.0%	R 10.58
		Above 300 kl	15.0%	R 30.27	New	R 32.69	8.00%	R 35.30	8.0%	R 26.32
		<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
		0-300 kl	15.0%	R 13.28	New	R 14.34	8.00%	R 15.48	8.0%	R 11.54
		301-1000 kl	15.0%	R 13.28	New	R 14.34	8.00%	R 15.48	8.0%	R 11.54
		1001-8000 kl	15.0%	R 12.84	New	R 13.87	8.00%	R 14.98	8.0%	R 11.17
		Above 8000 kl	15.0%	R 12.84	New	R 13.87	8.00%	R 14.98	8.0%	R 11.17
		5.1.2.3 <b>Block C (Aimed at larger industrial clients)</b> Consumption above 20,000 kl per month	15.0%	R 4.33	New	R 4.68	8.00%	R 5.05	8.0%	R 3.77
		<b>5.1.2. Consumption per kiloliter: Restrictions Level 3</b>								
		<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
		0-6 kl	15.0%	R 3.00	New	R 3.21	7.05%	R 3.44	7.0%	R 2.61
		7-30 kl	15.0%	R 13.90	New	R 15.02	8.00%	R 16.22	8.0%	R 12.09
		31-60 kl	15.0%	R 13.90	New	R 15.02	8.00%	R 16.22	8.0%	R 12.09
		61-300 kl	15.0%	R 13.90	New	R 15.02	8.00%	R 16.22	8.0%	R 12.09
		Above 300 kl	15.0%	R 30.27	New	R 32.69	8.00%	R 35.30	8.0%	R 26.32
		<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
		0-300 kl	15.0%	R 15.17	New	R 16.39	8.00%	R 17.70	8.0%	R 13.20
		301-1000 kl	15.0%	R 15.17	New	R 16.39	8.00%	R 17.70	8.0%	R 13.20
		1001-8000 kl	15.0%	R 14.68	New	R 15.85	8.00%	R 17.12	8.0%	R 12.76
		Above 8000 kl	15.0%	R 14.68	New	R 15.85	8.00%	R 17.12	8.0%	R 12.76
		5.1.2.3 <b>Block C (Aimed at larger industrial clients)</b> Consumption above 20,000 kl per month	15.0%	R 5.04	New	R 5.44	8.00%	R 5.88	8.0%	R 4.38
		<b>5.1.2. Consumption per kiloliter: Restrictions Level 4</b>								
		<b>5.1.2.1 Block A (Aimed at residential and smaller commercial clients)</b>								
		0-6 kl	15.0%	R 3.00	New	R 3.21	7.05%	R 3.44	7.0%	R 2.61
		7-30 kl	15.0%	R 15.64	New	R 16.90	8.00%	R 18.25	8.0%	R 13.60
		31-60 kl	15.0%	R 15.64	New	R 16.90	8.00%	R 18.25	8.0%	R 13.60
		61-300 kl	15.0%	R 15.64	New	R 16.90	8.00%	R 18.25	8.0%	R 13.60
		Above 300 kl	15.0%	R 30.27	New	R 32.69	8.00%	R 35.30	8.0%	R 26.32
		<b>5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)</b>								
		0-300 kl	15.0%	R 17.07	New	R 18.44	8.00%	R 19.92	8.0%	R 14.85
		301-1000 kl	15.0%	R 17.07	New	R 18.44	8.00%	R 19.92	8.0%	R 14.85
		1001-8000 kl	15.0%	R 16.51	New	R 17.84	8.00%	R 19.26	8.0%	R 14.36
		Above 8000 kl	15.0%	R 16.51	New	R 17.84	8.00%	R 19.26	8.0%	R 14.36
		5.1.2.3 <b>Block C (Aimed at larger industrial clients)</b> Consumption above 20,000 kl per month	15.0%	R 5.74	New	R 6.20	8.00%	R 6.70	8.0%	R 4.99

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat		Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>5.1.2</b>	<b>Consumption per kiloliter: Restrictions Level 5</b>								
		5.1.2.1	<b>Block A (Aimed at residential and smaller commercial clients)</b>								
			0-6 kl	15.0%	<b>R 3.00</b>	New	R 3.21	7.05%	R 3.44	7.0%	R 2.61
			7-30 kl	15.0%	<b>R 17.38</b>	New	R 18.77	8.00%	R 20.27	8.0%	R 15.11
			31-60 kl	15.0%	<b>R 17.38</b>	New	R 18.77	8.00%	R 20.27	8.0%	R 15.11
			61-300 kl	15.0%	<b>R 17.38</b>	New	R 18.77	8.00%	R 20.27	8.0%	R 15.11
			Above 300 kl	15.0%	<b>R 30.27</b>	New	R 32.69	8.00%	R 35.30	8.0%	R 26.32
		5.1.2.2	<b>Block B (Aimed at larger commercial and smaller industrial clients)</b>								
			0-300 kl	15.0%	<b>R 18.96</b>	New	R 20.48	8.00%	R 22.12	8.0%	R 16.49
			301-1000 kl	15.0%	<b>R 18.96</b>	New	R 20.48	8.00%	R 22.12	8.0%	R 16.49
			1001-8000 kl	15.0%	<b>R 18.34</b>	New	R 19.81	8.00%	R 21.39	8.0%	R 15.95
			Above 8000 kl	15.0%	<b>R 18.34</b>	New	R 19.81	8.00%	R 21.39	8.0%	R 15.95
		5.1.2.3	<b>Block C (Aimed at larger industrial clients)</b>								
			Consumption above 20,000 kl per month	15.0%	<b>R 6.45</b>	New	R 6.97	8.00%	R 7.52	8.0%	R 5.61
		<b>5.2.</b>	<b>Prepaid Meters (All Areas)</b>								
		5.2.1.	<b>Water connection on site (Consumption per kiloliter)</b>								
R 5.02	R 4.40		0-6 kl	15.0%	<b>R 5.37</b>	7.00%	R 5.80	8.00%	R 6.26	8.00%	R 4.67
R 9.56	R 8.39		Bo 6 kl	15.0%	<b>R 10.31</b>	7.84%	R 11.14	8.00%	R 12.03	8.00%	R 8.97
			<b>Consumption per kiloliter: Restrictions Level 1</b>								
			0-6 kl	15.0%	<b>R 6.44</b>	New	R 6.95	8.00%	R 7.51	8.00%	R 5.60
			Bo 6 kl	15.0%	<b>R 12.37</b>	New	R 13.36	8.00%	R 14.43	8.00%	R 10.76
			<b>Consumption per kiloliter: Restrictions Level 2</b>								
			0-6 kl	15.0%	<b>R 7.51</b>	New	R 8.11	8.00%	R 8.76	8.00%	R 6.53
			Bo 6 kl	15.0%	<b>R 14.43</b>	New	R 15.59	8.00%	R 16.84	8.00%	R 12.55
			<b>Consumption per kiloliter: Restrictions Level 3</b>								
			0-6 kl	15.0%	<b>R 8.58</b>	New	R 9.27	8.00%	R 10.01	8.00%	R 7.46
			Bo 6 kl	15.0%	<b>R 16.49</b>	New	R 17.81	8.00%	R 19.24	8.00%	R 14.34
			<b>Consumption per kiloliter: Restrictions Level 4</b>								
			0-6 kl	15.0%	<b>R 9.65</b>	New	R 10.42	8.00%	R 11.25	8.00%	R 8.39
			Bo 6 kl	15.0%	<b>R 18.55</b>	New	R 20.04	8.00%	R 21.64	8.00%	R 16.13
			<b>Consumption per kiloliter: Restrictions Level 5</b>								
			0-6 kl	15.0%	<b>R 10.74</b>	New	R 11.60	8.00%	R 12.52	8.00%	R 9.34
			Bo 6 kl	15.0%	<b>R 20.63</b>	New	R 22.28	8.00%	R 24.06	8.00%	R 17.94
			<b>Pensioners may qualify for 6 Kl of water free of charge per month in terms of councils policy.</b>								
R 808.54	R 709.25	5.3.	"Leiwater beurte" (In Urban areas per month)	15.0%	<b>R 865.14</b>	7.00%	R 925.70	7.00%	R 990.50	7.00%	R 669.10
R 83.69	R 83.69	5.4.	Informal settlements without an account (Flat rate)	15.0%	<b>R 89.55</b>	7.00%	R 95.82	7.00%	R 102.52	7.00%	R 78.95
		5.5.	<b>Mobile Water provision</b>								
		5.5.1	Humanitarian purposes		<b>Free</b>		<b>Free</b>		<b>Free</b>		
Free		5.5.2	All non Residential per trip	15.0%	<b>R 250.00</b>	new	R 267.50	7.00%	R 290.00	8.41%	R 219.30
R 250.0000		5.6	Unnecessary call outs for work on customer side	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 290.00	-45.79%	R 438.60

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6. Other tariffs and charges</b>								
		<b>6.1. CORPORATE SERVICES</b>								
R 527.00		6.1.1 Erection of banners ( per application)	15.0%	<b>R 563.00</b>	6.83%	R 602.00	6.93%	R 644.00	6.98%	R 489.57
R 405.00		6.1.2 Erection of placards (deposit)	15.0%	<b>R 433.00</b>	6.91%	R 463.00	6.93%	R 495.00	6.91%	R 376.52
R 822.00		6.1.3 Cancellation of purchase agreement (Admin fee)	15.0%	<b>R 879.00</b>	6.93%	R 940.00	6.94%	R 1 005.00	6.91%	R 764.35
		6.1.4 Agenda and minutes of Council meetings								
R 136.00		001-400 g	15.0%	<b>R 145.00</b>	6.62%	R 155.00	6.90%	R 165.00	6.45%	R 126.09
R 151.00		401-500 g	15.0%	<b>R 161.00</b>	6.62%	R 172.00	6.83%	R 184.00	6.98%	R 140.00
R 177.00		501-600 g	15.0%	<b>R 189.00</b>	6.78%	R 202.00	6.88%	R 216.00	6.93%	R 164.35
R 191.00		601-700 g	15.0%	<b>R 204.00</b>	6.81%	R 218.00	6.86%	R 233.00	6.88%	R 177.39
R 236.00		701+ g	15.0%	<b>R 252.00</b>	6.78%	R 269.00	6.75%	R 287.00	6.69%	R 219.13
		6.1.6 Translation service (Per hour or part of it)	15.0%	<b>R 391.00</b>	6.83%	R 418.00	6.91%	R 447.00	6.94%	R 340.00
		6.1.7 Access to information								
R 99.00		6.1.7.1 Fee payable when information is requested	15.0%	<b>R 105.00</b>	6.06%	R 112.00	6.67%	R 119.00	6.25%	R 91.30
		6.1.7.2 <i>Reproduction fees:</i>								
R 1.50		Photocopies (A4 or part of it) per page	15.0%	<b>R 1.50</b>	0.00%	R 1.60	6.67%	R 1.70	6.25%	R 1.30
R 1.00		Print outs per copy	15.0%	<b>R 1.00</b>	0.00%	R 1.10	10.00%	R 1.20	9.09%	R 0.87
R 17.00		Information on a memory stick	15.0%	<b>R 19.00</b>	11.76%	R 21.00	10.53%	R 23.00	9.52%	R 16.52
R 111.00		Information on a CD	15.0%	<b>R 118.00</b>	6.31%	R 126.00	6.78%	R 134.00	6.35%	R 102.61
R 62.00		Transcription of visual image (A4 page) per page	15.0%	<b>R 66.00</b>	6.45%	R 70.00	6.08%	R 74.00	5.71%	R 57.39
R 163.00		Copy of a visual image (A4 page) per page	15.0%	<b>R 174.00</b>	6.75%	R 186.00	6.90%	R 199.00	6.99%	R 151.30
R 35.00		Transcription of an audio record (A4 page) per page	15.0%	<b>R 37.00</b>	5.71%	R 39.00	5.41%	R 41.00	5.13%	R 32.17
R 46.00		Copy of audio record	15.0%	<b>R 49.00</b>	6.52%	R 52.00	6.12%	R 55.00	5.77%	R 42.61
		6.1.7.3 Investigation fee								
R 42.00		To search for record and to prepare it for release -- per hour, first hour excluded	15.0%	<b>R 44.00</b>	4.76%	R 47.00	6.82%	R 50.00	6.38%	R 38.26
		6.1.7.4 Postage								
is 20% plus VAT		If record should be posted to applicant	15.0%	<b>is 20% plus VAT</b>						
R 3 434.00		Application for extension of trading hours to sell Liquor	15.0%	<b>R 3 674.00</b>	6.99%	R 3 931.00	7.00%	R 4 206.00	7.00%	R 3 194.78
		<b>6.2. COMMUNITY SERVICES</b>								
		<b>6.2.1 Libraries</b>								
		6.2.1.1 Hall rental (per session or part thereof)								
		<b>NOTE:</b> a session is from								
R 124.00		08:00 - 13:00	15.0%	<b>R 132.00</b>	6.45%	R 141.00	6.82%	R 150.00	6.38%	R 114.78
R 136.00		13:00 - 18:00	15.0%	<b>R 145.00</b>	6.62%	R 155.00	6.90%	R 165.00	6.45%	R 126.09
R 151.00		18:00 - 00:00	15.0%	<b>R 161.00</b>	6.62%	R 172.00	6.83%	R 184.00	6.98%	R 140.00
		<b>NB:</b> The amenities are available without charge to youth-, service-, charity-community-, sport-, educational-, and governmental institutions, as well as for meetings of local								
R 331.00		6.2.1.2 Kitchen rental (per session or part thereof)	15.0%	<b>R 354.00</b>	6.95%	R 378.00	6.78%	R 404.00	6.88%	R 307.83
R 146.00		Deposit for kitchen rental	Exempt	<b>R 156.00</b>	6.85%	R 166.00	6.41%	R 177.00	6.63%	
		<b>6.2.2 Traffic Services</b>								
		<b>6.2.2.1 Assistance: Escorting and Traffic assistance or Any Other Special Event</b>								
		(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 562 of October 1987.								
		6.2.2.1.1 Profit Organisations: (per gathering/march)								
R 531.00		(a) First hour per officer (normal working hours)	15.0%	<b>R 568.00</b>	6.97%	R 607.00	6.87%	R 649.00	6.92%	R 493.91
R 191.00		(b) Subsequent hourly tariff within normal working hours	15.0%	<b>R 204.00</b>	6.81%	R 218.00	6.86%	R 233.00	6.88%	R 177.39
R 669.00		(c) First hour per officer ( after hours & weekends)	15.0%	<b>R 715.00</b>	6.88%	R 765.00	6.99%	R 818.00	6.93%	R 621.74
R 264.00		(d) Subsequent hourly tariff after hours & weekends	15.0%	<b>R 282.00</b>	6.82%	R 301.00	6.74%	R 322.00	6.98%	R 245.22
R 1 373.00		(e) Per officer ( Sundays per 4 hour bracket)	15.0%	<b>R 1 469.00</b>	6.99%	R 1 571.00	6.94%	R 1 680.00	6.94%	R 1 277.39
R 163.00		(f) Per vehicle (less than 15 km)	15.0%	<b>R 174.00</b>	6.75%	R 186.00	6.90%	R 199.00	6.99%	R 151.30
R 7.60		(g) Per kilometre tariff thereafter	15.0%	<b>R 8.20</b>	7.89%	R 9.00	9.76%	R 9.50	5.56%	R 7.13
R 163.00		(h) Hiring of road signs and equipment	15.0%	<b>R 174.00</b>	6.75%	R 186.00	6.90%	R 199.00	6.99%	R 151.30
R 679.00		(i) Mega phone per day	15.0%	<b>R 726.00</b>	6.92%	R 776.00	6.89%	R 830.00	6.96%	R 631.30
		6.2.2.1.2 Non-Profit Organisations:								
		(per gathering/march)								
R 191.00		(a) First hour per officer (normal working hours)	15.0%	<b>R 204.00</b>	6.81%	R 218.00	6.86%	R 233.00	6.88%	R 177.39
R 99.00		(b) Subsequent hourly tariff within normal working hours	15.0%	<b>R 105.00</b>	6.06%	R 112.00	6.67%	R 119.00	6.25%	R 91.30
R 251.00		(c) First hour per officer ( after hours & weekends)	15.0%	<b>R 268.00</b>	6.77%	R 286.00	6.72%	R 306.00	6.99%	R 233.04
R 151.00		(d) Subsequent hourly tariff after hours & weekends	15.0%	<b>R 161.00</b>	6.62%	R 172.00	6.83%	R 184.00	6.98%	R 140.00
R 686.00		(e) Per officer ( Sundays per 4 hour bracket)	15.0%	<b>R 734.00</b>	7.00%	R 785.00	6.95%	R 839.00	6.88%	R 638.26
R 99.00		(f) Per vehicle (less than 15 km)	15.0%	<b>R 105.00</b>	6.06%	R 112.00	6.67%	R 119.00	6.25%	R 91.30
R 7.60		(g) Per kilometre tariff thereafter	15.0%	<b>R 8.20</b>	7.89%	R 9.00	9.76%	R 9.50	5.56%	R 7.13
R 73.00		(h) Hiring of road signs and equipment	15.0%	<b>R 78.00</b>	6.85%	R 83.00	6.41%	R 88.00	6.02%	R 67.83
R 338.00		(i) Mega phone per day	15.0%	<b>R 361.00</b>	6.80%	R 386.00	6.93%	R 413.00	6.99%	R 313.91
		<b>6.2.2.2 Dog Tax Tariffs</b>								
R 203.00		6.2.2.2.1 Male dog: per year or part thereof	15.0%	<b>R 217.00</b>	6.90%	R 232.00	6.91%	R 248.00	6.90%	R 188.70
R 408.00		6.2.2.2.2 Bitch: per year or part thereof	15.0%	<b>R 436.00</b>	6.86%	R 466.00	6.88%	R 498.00	6.87%	R 379.13
R 101.00		6.2.2.2.3 Sterilised/castrated ( proof)	15.0%	<b>R 108.00</b>	6.93%	R 115.00	6.48%	R 123.00	6.96%	R 93.91
R 162.00		<b>6.2.2.3 Executing of warrants of arrest</b>	15.0%	<b>R 173.00</b>	6.79%	R 185.00	6.94%	R 197.00	6.49%	R 150.43



### RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.2.3 Fire Brigade Service</b> (In terms of Provincial Notice 396 of 11 June 1982)								
R 2 404.00		6.2.3.1 Call-outs (per call) (excluding residential)	15.0%	<b>R 2 572.00</b>	6.99%	R 2 752.00	7.00%	R 2 944.00	6.98%	R 2 236.52
		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. (excluding travel time) (Per hour or part thereof)								
	Cost	6.2.3.2 Additional sources and consumables:		<b>Cost</b>	<b>New</b>	<b>Cost</b>		<b>Cost</b>		
	R 1 602.00	6.2.3.3 Special Standby Services at Events	15.0%	<b>R 1 714.00</b>	6.99%	R 1 833.00	6.94%	R 1 961.00	6.98%	R 1 490.43
	R 2 474.00	6.2.4 Filling of swimming pools (per pool)	15.0%	<b>R 2 647.00</b>	6.99%	R 2 832.00	6.99%	R 3 030.00	6.99%	R 2 301.74
		6.2.5 Permits (per permit)								
	R 228.00	(a) Gas	15.0%	<b>R 243.00</b>	6.58%	R 260.00	7.00%	R 278.00	6.92%	R 211.30
	R 228.00	(b) Liquid Fuel	15.0%	<b>R 243.00</b>	6.58%	R 260.00	7.00%	R 278.00	6.92%	R 211.30
	R 250.00	© Inspection of Vehicles for Hazardous contents transport (HAZCHEM):	15.0%	<b>R 267.00</b>	6.80%	R 285.00	6.74%	R 304.00	6.67%	R 232.17
	R 500.00	(d) Spray-paint rooms	15.0%	<b>R 535.00</b>	7.00%	R 572.00	6.92%	R 612.00	6.99%	R 465.22
		<b>Refuse tariffs moved to Civil Services</b>								
	R 680.00	6.2.7 Licensing and Regulating: Hiring and Sundry		<b>R 727.00</b>	6.91%	R 777.00	6.88%	R 831.00	6.95%	R 632.17
	R 1 100.00	6.2.7.1 Vendor stalls (uncovered)	15.0%	<b>R 1 177.00</b>	7.00%	R 1 259.00	6.97%	R 1 347.00	6.99%	R 1 023.48
		6.2.7.2 Vendor stalls – under cover (per annum)	15.0%	<b>R 1 177.00</b>	7.00%	R 1 259.00	6.97%	R 1 347.00	6.99%	R 1 023.48
		6.2.7.3 Clean-up of premises (cost recoverable from owner)								
		<b>Holiday Resorts</b>								
	R 515.00	Deposit for hiring C & D types Chalets at Pine Forest (Dennebos)	Exempt	<b>R 551.00</b>	6.99%	R 589.00	6.90%	R 630.00	6.96%	
	R 400.00	Deposit for hiring of other	Exempt	<b>R 428.00</b>	7.00%	R 457.00	6.78%	R 488.00	6.78%	
		<b>Pine Forest (Dennebos)</b>								
	25.00%	6.2.8.1.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)	15.0%	<b>25.00%</b>	0.00%	25.00%	0.00%	25.00%	0.00%	R 0.22
		6.2.8.1.2 Camping ( per stand per night )								
	R 327.00	High season	15.0%	<b>R 349.00</b>	6.73%	R 373.00	6.88%	R 399.00	6.97%	R 303.48
	R 212.00	In season	15.0%	<b>R 226.00</b>	6.60%	R 241.00	6.64%	R 257.00	6.64%	R 196.52
	R 129.00	Out of season	15.0%	<b>R 138.00</b>	6.98%	R 147.00	6.52%	R 157.00	6.80%	R 120.00
	R 400.00	Deposit	Exempt	<b>R 428.00</b>	7.00%	R 457.00	6.78%	R 488.00	6.78%	
		6.2.8.1.3 Annual Booking Fee								
	R 15 302.00	A-type - caravan premises	15.0%	<b>R 16 449.00</b>	7.50%	R 18 093.00	9.99%	R 19 902.00	10.00%	R 14 303.48
	R 12 031.00	B-type - caravan premises	15.0%	<b>R 12 933.00</b>	7.50%	R 14 226.00	10.00%	R 15 648.00	10.00%	R 11 246.09
	R 11 193.00	C-type - caravan premises	15.0%	<b>R 12 032.00</b>	7.50%	R 13 235.00	10.00%	R 14 558.00	10.00%	R 10 462.61
	R 15 302.00	Log Cabins	15.0%	<b>R 16 449.00</b>	7.50%	R 18 093.00	9.99%	R 19 902.00	10.00%	R 14 303.48
	R 11 749.00	A-type - Lost City	15.0%	<b>R 12 630.00</b>	7.50%	R 13 893.00	10.00%	R 15 282.00	10.00%	R 10 982.61
	R 9 854.00	B-type - Lost City	15.0%	<b>R 10 593.00</b>	7.50%	R 11 652.00	10.00%	R 12 817.00	10.00%	R 9 211.30
		Deposit	Exempt							
		<b>Chalets (per unit per night)</b>								
		6.2.8.1.4.1 <b>A - Type</b>								
	R 400.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 428.00</b>	7.00%	R 457.00	6.78%	R 488.00	6.78%	R 372.17
	R 357.00	In season	15.0%	<b>R 382.00</b>	7.00%	R 408.00	6.81%	R 436.00	6.86%	R 332.17
	R 292.00	Out of season	15.0%	<b>R 312.00</b>	6.85%	R 333.00	6.73%	R 356.00	6.91%	R 271.30
		6.2.8.1.4.2 <b>B - Type</b>								
	R 652.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 697.00</b>	6.90%	R 745.00	6.89%	R 797.00	6.98%	R 606.09
	R 530.00	In season	15.0%	<b>R 567.00</b>	6.98%	R 606.00	6.88%	R 648.00	6.93%	R 493.04
	R 411.00	Out of season	15.0%	<b>R 439.00</b>	6.81%	R 469.00	6.83%	R 501.00	6.82%	R 381.74
		6.2.8.1.4.3 <b>C - Type</b>								
	R 934.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 999.00</b>	6.96%	R 1 068.00	6.91%	R 1 142.00	6.93%	R 868.70
	R 892.00	In season	15.0%	<b>R 954.00</b>	6.95%	R 1 020.00	6.92%	R 1 091.00	6.96%	R 829.57
	R 492.00	Out of season	15.0%	<b>R 526.00</b>	6.91%	R 562.00	6.84%	R 601.00	6.94%	R 457.39
		6.2.8.1.4.4 <b>D - Type</b>								
	R 845.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 904.00</b>	6.98%	R 967.00	6.97%	R 1 034.00	6.93%	R 786.09
	R 709.00	In season	15.0%	<b>R 758.00</b>	6.91%	R 811.00	6.99%	R 867.00	6.91%	R 659.13
	R 449.00	Out of season	15.0%	<b>R 480.00</b>	6.90%	R 513.00	6.88%	R 548.00	6.82%	R 417.39
		6.2.8.1.4.5 <b>E - Type</b>								
	R 614.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 657.00</b>	7.00%	R 702.00	6.85%	R 751.00	6.98%	R 571.30
	R 569.00	In season	15.0%	<b>R 608.00</b>	6.85%	R 650.00	6.91%	R 695.00	6.92%	R 528.70
	R 366.00	Out of season	15.0%	<b>R 391.00</b>	6.83%	R 418.00	6.91%	R 447.00	6.94%	R 340.00
		6.2.8.1.4.6 <b>F - Type</b>								
	R 400.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 428.00</b>	7.00%	R 457.00	6.78%	R 488.00	6.78%	R 372.17
	R 357.00	In season	15.0%	<b>R 382.00</b>	7.00%	R 408.00	6.81%	R 436.00	6.86%	R 332.17
	R 292.00	Out of season	15.0%	<b>R 312.00</b>	6.85%	R 333.00	6.73%	R 356.00	6.91%	R 271.30
		6.2.8.1.4.7 <b>G - Type</b>								
	R 939.00	High season (24 December to 9 January & Easter weekend)	15.0%	<b>R 1 004.00</b>	6.92%	R 1 074.00	6.97%	R 1 149.00	6.98%	R 873.04
	R 748.00	In season	15.0%	<b>R 800.00</b>	6.95%	R 856.00	7.00%	R 915.00	6.89%	R 695.65
	R 465.00	Out of season	15.0%	<b>R 497.00</b>	6.88%	R 531.00	6.84%	R 568.00	6.97%	R 432.17
		6.2.8.1.4.8 Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
		<b>Day Visitors - Entrance</b>								
	R 65.00	Per person per day	15.0%	<b>R 70.00</b>	7.69%	R 74.00	5.71%	R 79.00	6.76%	R 60.87
	R 62.00	Per vehicle per day	15.0%	<b>R 66.00</b>	6.45%	R 70.00	6.06%	R 74.00	5.71%	R 57.39

**RATES AND TARIFFS 2018/2019 - 2020/2021**

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
R 797.00		<b>6.2.8.1.6 Sundry Tariffs</b>								
		Conference Hall (deposit)	Exempt	<b>R 800.00</b>	0.38%	R 856.00	7.00%	R 915.00	6.89%	
		Conference Hall hire: per session								
R 471.00	R 413.16	08:00 – 13:00	15.0%	<b>R 504.00</b>	7.01%	R 539.00	6.94%	R 576.00	6.86%	R 438.26
R 471.00	R 413.16	13:00 – 18:00	15.0%	<b>R 504.00</b>	7.01%	R 539.00	6.94%	R 576.00	6.86%	R 438.26
R 631.00	R 553.51	18:00 – 24:00	15.0%	<b>R 675.00</b>	6.97%	R 722.00	6.96%	R 772.00	6.93%	R 586.96
R 1 206.00	R 1 057.89	Conference Hall hire: per day	15.0%	<b>R 1 290.00</b>	6.97%	R 1 380.00	6.98%	R 1 476.00	6.96%	R 1 121.74
		Renting of Recreational Halls to sports clubs (local):								
		Deposit	Exempt	<b>R 350.00</b>	0.00%	R 374.00	6.86%	R 400.00	6.95%	
R 1 500.00	R 1 315.79	Annual tariff	15.0%	<b>R 1 604.00</b>	6.93%	R 1 716.00	6.98%	R 1 836.00	6.99%	R 1 394.78
R 71.00	R 62.28	Bedding hiring: per set per week (chalets)	15.0%	<b>R 76.00</b>	7.04%	R 81.00	6.58%	R 86.00	6.17%	R 66.09
		Entrance (Local Residents)								
R 155.00	R 135.96	Clip cards - Local residence in Witzenberg area entrance (5 Visits)	15.0%	<b>R 166.00</b>	7.10%	R 177.00	6.63%	R 189.00	6.78%	R 144.35
		Local residence in Witzenberg annual tickets (per ticket)								
R 357.00	R 313.16	Adults	15.0%	<b>R 382.00</b>	7.00%	R 408.00	6.81%	R 436.00	6.86%	R 332.17
R 263.00	R 230.70	Children	15.0%	<b>R 281.00</b>	6.84%	R 300.00	6.76%	R 321.00	7.00%	R 244.35
R 246.00	R 215.79	Vehicles	15.0%	<b>R 263.00</b>	6.91%	R 281.00	6.84%	R 300.00	6.76%	R 228.70
R 56.00	R 49.12	Clip cards - Recreational facilities 5 clips per ticket	15.0%	<b>R 60.00</b>	7.14%	R 64.00	6.67%	R 68.00	6.25%	R 52.17
		Laundromat facilities								
R 45.00	R 39.47	Per 8kg, excluding washing powder	15.0%	<b>R 48.00</b>	6.67%	R 51.00	6.25%	R 54.00	5.88%	R 41.74
		<b>6.2.8.2 Klipriver Park (Closed)</b>								
		<b>6.2.8.2.1 Chalets (per unit per night)</b>								
		<b>A - Type</b>								
		High season (15 December to 16 January & Easter weekend)	15.0%	<b>R 371.00</b>	7.23%	R 396.00	6.74%	R 423.00	6.82%	R 322.61
R 346.00		In season	15.0%	<b>R 312.00</b>	7.22%	R 333.00	6.73%	R 356.00	6.91%	R 271.30
R 291.00		Out of season	15.0%	<b>R 219.00</b>	7.35%	R 234.00	6.85%	R 250.00	6.84%	R 190.43
R 204.00										
		<b>B - Type</b>								
		High season (15 December to 16 January & Easter weekend)	15.0%	<b>R 411.00</b>	7.31%	R 439.00	6.81%	R 469.00	6.83%	R 357.39
R 383.00		In season	15.0%	<b>R 328.00</b>	7.19%	R 350.00	6.71%	R 374.00	6.86%	R 285.22
R 306.00		Out of season	15.0%	<b>R 224.00</b>	7.18%	R 239.00	6.70%	R 255.00	6.69%	R 194.78
R 209.00										
		<b>6.2.8.2.2 Camping (per stand per night)</b>								
		High season	15.0%	<b>R 183.00</b>	7.02%	R 195.00	6.56%	R 208.00	6.67%	R 159.13
R 171.00		In season	15.0%	<b>R 129.00</b>	7.50%	R 138.00	6.98%	R 147.00	6.52%	R 112.17
R 120.00		Out of season	15.0%	<b>R 75.00</b>	7.14%	R 80.00	6.67%	R 85.00	6.25%	R 65.22
R 70.00										
		<b>6.2.8.2.3 Day Visitors</b>								
		Per person per day	15.0%	<b>R 65.00</b>	6.56%	R 69.00	6.15%	R 73.00	5.80%	R 56.52
R 61.00		Per vehicle per day	15.0%	<b>R 65.00</b>	6.56%	R 69.00	6.15%	R 73.00	5.80%	R 56.52
R 61.00										
		<b>6.2.8.3 Discounts - Both Resorts</b>								
		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								
		<b>6.2.9 Swimming Pools</b>								
		All swimming pools in Witzenberg								
		Entrance: Adults	15.0%	<b>R 11.00</b>	10.00%	R 11.77	7.00%	R 12.59	7.00%	R 9.57
R 10.00		Children (school-going)	15.0%	<b>R 2.50</b>	25.0%	R 2.68	7.00%	R 2.86	7.00%	R 2.17
R 2.00										
R 135.00		Season tickets	15.0%	<b>R 150.00</b>	11.11%	R 160.00	6.67%	R 171.00	6.88%	R 130.43
R 500.00		Annual fee per School (Only for School activities)	15.0%	<b>R 600.00</b>	20.0%	R 642.00	7.00%	R 686.00	6.85%	R 521.74
		Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	15.0%	<b>R 1 100.00</b>	10.00%	R 1 177.00	7.00%	R 1 259.00	6.97%	R 956.52
R 1 000.00										
		<b>6.2.1 Sports grounds</b>								
		<b>6.2.10.1 All sports grounds in Witzenberg</b>								
		School practices (per practice)	15.0%	<b>R 70.00</b>	6.06%	R 74.00	5.71%	R 79.00	6.76%	R 60.87
R 66.00		If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	15.0%	<b>R 62.00</b>	6.90%	R 66.00	6.45%	R 70.00	6.06%	R 53.91
R 58.00										
R 139.00		School matches (per match)	15.0%	<b>R 148.00</b>	6.47%	R 158.00	6.76%	R 169.00	6.96%	R 128.70
R 139.00		Sports clubs (per practice)	15.0%	<b>R 148.00</b>	6.47%	R 158.00	6.76%	R 169.00	6.96%	R 128.70
		If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	15.0%	<b>R 110.00</b>	6.80%	R 117.00	6.36%	R 125.00	6.84%	R 95.65
R 103.00										
R 299.00		Sports clubs (per match)	15.0%	<b>R 319.00</b>	6.69%	R 341.00	6.90%	R 364.00	6.74%	R 277.39
R 327.00		Other events	15.0%	<b>R 349.00</b>	6.73%	R 373.00	6.88%	R 399.00	6.97%	R 303.48
R 884.00		Festivals and Carnivals (per day)	15.0%	<b>R 945.00</b>	6.90%	R 1 011.00	6.98%	R 1 081.00	6.92%	R 821.74
R 855.00										
		<b>6.2.10.2 Deposit per event</b>								
		<b>6.2.11 Community Halls and Town Halls</b>								
		<b>6.2.11.1 Non-local and Outside Organisations</b>								
		<b>6.2.11.1.1 Tulbagh Community Hall</b>								
		Concerts, Theatre productions and Film Shows								
R 1 117.00		Non-local Associations	15.0%	<b>R 1 184.00</b>	6.00%	R 1 255.00	6.00%	R 1 330.00	5.98%	R 1 029.57
		Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 160.00		Non-local Associations (per session)	15.0%	<b>R 169.00</b>	5.63%	R 179.00	5.92%	R 189.00	5.59%	R 146.96
		Dances, Dinners, Birthdays, Celebrations, Receptions and Discos								
R 1 365.00		Non-local Associations	15.0%	<b>R 1 446.00</b>	5.93%	R 1 532.00	5.95%	R 1 623.00	5.94%	R 1 257.39
		Shows, Exhibitions and Auctions								
R 1 117.00		Non-local Associations	15.0%	<b>R 1 184.00</b>	6.00%	R 1 255.00	6.00%	R 1 330.00	5.98%	R 1 029.57
		Performances, Mannequin Parades, Cooking demo's and Debutant								
		Non-local Associations	15.0%	<b>R 1 184.00</b>	6.00%	R 1 255.00	6.00%	R 1 330.00	5.98%	R 1 029.57
R 1 117.00		Deposit for all the above	15.0%	<b>R 827.00</b>	5.89%	R 876.00	5.93%	R 928.00	5.94%	R 719.13
R 781.00		Preparation of hall per hour	15.0%	<b>R 102.00</b>	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70
R 97.00										

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
<b>6.2.11.1.2 Tulbagh Town Hall</b>										
R 1 265.00		Concerts, Theatre productions and Film Shows								
R 1 350.00		Non-local Associations	15.0%	R 1 340.00	5.93%	R 1 420.00	5.97%	R 1 505.00	5.99%	R 1 165.22
		Deposit for above	Exempt	R 1 431.00	6.00%	R 1 516.00	5.94%	R 1 606.00	5.94%	R 1 431.00
<b>Local Organisations/Individuals</b>										
<b>6.2.11.1.3 Town Hall - Ceres</b>										
<b>Hall, stage and main toilets</b>										
R 321.00		Morning	15.0%	R 340.00	5.92%	R 360.00	5.88%	R 381.00	5.83%	R 295.65
R 321.00		Afternoon	15.0%	R 340.00	5.92%	R 360.00	5.88%	R 381.00	5.83%	R 295.65
R 397.00		Evening	15.0%	R 420.00	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 365.22
<b>Kitchen</b>										
R 209.00		Morning	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 209.00		Afternoon	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 271.00		Evening	15.0%	R 287.00	5.90%	R 304.00	5.92%	R 322.00	5.92%	R 249.57
<b>Banqueting Hall: (only when not used in conjunction with kitchen) per session</b>										
R 198.00		Morning	15.0%	R 209.00	5.56%	R 221.00	5.74%	R 234.00	5.88%	R 181.74
R 198.00		Afternoon	15.0%	R 209.00	5.56%	R 221.00	5.74%	R 234.00	5.88%	R 181.74
R 224.00		Evening	15.0%	R 237.00	5.80%	R 251.00	5.91%	R 266.00	5.98%	R 206.09
R 781.00		<b>Tariff 2: Public dances per session</b>								
		Hall, stage and toilets	15.0%	R 827.00	5.89%	R 876.00	5.93%	R 928.00	5.94%	R 719.13
R 1 350.00		<b>Tariff 3: Guarantee deposit</b>								
		Per function	Exempt	R 1 431.00	6.00%	R 1 516.00	5.94%	R 1 606.00	5.94%	R 1 431.00
<b>Tariff 4: equipment per occasion</b>										
R 31.00		Hiring of table cloths (each, per day)	15.0%	R 32.00	3.23%	R 33.00	3.13%	R 34.00	3.03%	R 27.83
R 20.00		Hiring of tables (each, per day)	15.0%	R 21.00	5.00%	R 22.00	4.76%	R 23.00	4.55%	R 18.26
R 18.00		Hiring of cutlery (per dozen, per day)	15.0%	R 19.00	5.56%	R 20.00	5.26%	R 21.00	5.00%	R 16.52
<b>Tariff 5: reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
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 thereto has been										
R 187.00		<b>Tariff 7: Pianos per function</b>								
R 209.00		Piano organ	15.0%	R 198.00	5.88%	R 209.00	5.56%	R 221.00	5.74%	R 172.17
		Grand piano	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
<b>Tariff 8: Rehearsals (per rehearsal)</b>										
In respect of hall and stage only										
R 133.00		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 140.00	5.26%	R 148.00	5.71%	R 156.00	5.41%	R 121.74
R 148.00		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 156.00	5.41%	R 165.00	5.77%	R 174.00	5.45%	R 135.65
<b>Tariff 9: Changes to Bookings – per booking</b>										
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 charged										
R 109.00		Levy	15.0%	R 115.00	5.50%	R 121.00	5.22%	R 128.00	5.79%	R 100.00
R 224.00		<b>Sound system for Town Hall (per occasion)</b>	15.0%	R 237.00	5.80%	R 251.00	5.91%	R 266.00	5.98%	R 206.09
<b>6.2.11.1.4 Bella Vista Community Hall</b>										
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 232.00		Morning	15.0%	R 245.00	5.60%	R 259.00	5.71%	R 274.00	5.79%	R 213.04
R 232.00		Afternoon	15.0%	R 245.00	5.60%	R 259.00	5.71%	R 274.00	5.79%	R 213.04
R 347.00		Evening	15.0%	R 367.00	5.76%	R 389.00	5.99%	R 412.00	5.91%	R 319.13
<b>Kitchen</b>										
R 209.00		Morning	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 209.00		Afternoon	15.0%	R 221.00	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 232.00		Evening	15.0%	R 245.00	5.60%	R 259.00	5.71%	R 274.00	5.79%	R 213.04
<b>Change rooms (excluding main toilets)</b>										
R 61.00		Morning	15.0%	R 64.00	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 61.00		Afternoon	15.0%	R 64.00	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 121.00		Evening	15.0%	R 128.00	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
R 795.00		<b>Tariff 2: Public dances per session</b>								
		Hall, stage and toilets	15.0%	R 842.00	5.91%	R 892.00	5.94%	R 945.00	5.94%	R 732.17
R 333.00		<b>Tariff 3: Guarantee deposit</b>								
		Per function --- excluding kitchen	15.0%	R 352.00	5.71%	R 373.00	5.97%	R 395.00	5.90%	R 306.09
R 1 350.00		Per function --- including kitchen	15.0%	R 1 431.00	6.00%	R 1 516.00	5.94%	R 1 606.00	5.94%	R 1 244.35
<b>Tariff 4: equipment per occasion</b>										
R 31.00		Hiring of table cloths (each, per day)	15.0%	R 32.00	3.23%	R 33.00	3.13%	R 34.00	3.03%	R 27.83
R 15.00		Hiring of tables (each, per day)	15.0%	R 15.90	6.00%	R 16.90	6.29%	R 17.90	5.92%	R 13.83
R 14.00		Hiring of cutlery (per dozen, per day)	15.0%	R 14.80	5.71%	R 15.70	6.08%	R 16.60	5.73%	R 12.87
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
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 thereto has been										
R 85.00		<b>Tariff 7: Pianos</b>								
R 121.00		In respect of hall and stage only								
		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	R 90.00	5.88%	R 95.00	5.56%	R 100.00	5.26%	R 78.26
		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	R 128.00	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
<b>Tariff 9: Changes to Bookings – per booking</b>										
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 charged										
R 97.00		Levy	15.0%	R 102.00	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70

**RATES AND TARIFFS 2018/2019 - 2020/2021**

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
<b>6.2.11.1.5 Dreyer Hall (currently on lease contract)</b>										
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 198.00		Morning	15.0%	<b>R 211.00</b>	6.57%	R 225.00	6.64%	R 240.00	6.67%	R 183.48
R 198.00		Afternoon	15.0%	<b>R 211.00</b>	6.57%	R 225.00	6.64%	R 240.00	6.67%	R 183.48
R 270.00		Evening	15.0%	<b>R 288.00</b>	6.67%	R 308.00	6.94%	R 329.00	6.82%	R 250.43
<b>Kitchen</b>										
R 68.00		Morning	15.0%	<b>R 72.00</b>	5.88%	R 77.00	6.94%	R 82.00	6.49%	R 62.61
R 68.00		Afternoon	15.0%	<b>R 72.00</b>	5.88%	R 77.00	6.94%	R 82.00	6.49%	R 62.61
R 81.00		Evening	15.0%	<b>R 86.00</b>	6.17%	R 92.00	6.98%	R 98.00	6.52%	R 74.78
<b>Change rooms (excluding main toilets)</b>										
R 58.00		Morning	15.0%	<b>R 62.00</b>	6.90%	R 66.00	6.45%	R 70.00	6.06%	R 53.91
R 58.00		Afternoon	15.0%	<b>R 62.00</b>	6.90%	R 66.00	6.45%	R 70.00	6.06%	R 53.91
R 126.00		Evening	15.0%	<b>R 134.00</b>	6.35%	R 143.00	6.72%	R 153.00	6.99%	R 116.52
<b>Tariff 2: Public dances per session</b>										
R 750.00		Hall, stage and toilets	15.0%	<b>R 802.00</b>	6.93%	R 858.00	6.98%	R 918.00	6.99%	R 697.39
R 286.00		<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 306.00</b>	6.99%	R 327.00	6.86%	R 349.00	6.73%	R 306.00
<b>Tariff 4: Equipment</b>										
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
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 thereto has been										
<b>Tariff 7: Pianos</b>										
<b>Tariff 8: Rehearsals (per rehearsal)</b>										
In respect of hall and stage only										
R 58.00		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 62.00</b>	6.90%	R 66.00	6.45%	R 70.00	6.06%	R 53.91
R 92.00		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 98.00</b>	6.52%	R 104.00	6.12%	R 111.00	6.73%	R 85.22
<b>Tariff 9: Changes to Bookings -- per booking</b>										
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 charged										
R 92.00		Levy	15.0%	<b>R 98.00</b>	6.52%	R 104.00	6.12%	R 111.00	6.73%	R 85.22
<b>6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli</b>										
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 209.00		Morning	15.0%	<b>R 221.00</b>	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 209.00		Afternoon	15.0%	<b>R 221.00</b>	5.74%	R 234.00	5.88%	R 248.00	5.98%	R 192.17
R 286.00		Evening	15.0%	<b>R 303.00</b>	5.94%	R 321.00	5.94%	R 340.00	5.92%	R 263.48
<b>Tariff 2: Public dances per session</b>										
R 795.00		Hall, stage and toilets	15.0%	<b>R 842.00</b>	5.91%	R 892.00	5.94%	R 945.00	5.94%	R 732.17
R 303.00		<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 321.00</b>	5.94%	R 340.00	5.92%	R 360.00	5.88%	R 321.00
<b>Tariff 4: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 5: Levy in respect of exceeding the vacating time</b>										
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 authorisation thereto has been										
<b>Tariff 6: Rehearsals (per rehearsal)</b>										
In respect of hall and stage only										
R 61.00		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 97.00		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 102.00</b>	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70
<b>Tariff 7: Changes to bookings --- per booking</b>										
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 charged										
R 109.00		Levy	15.0%	<b>R 115.00</b>	5.50%	R 121.00	5.22%	R 128.00	5.79%	R 100.00
<b>6.2.11.1.7 N'duli New Hall</b>										
<b>Tariff 1: Basic charges per session</b>										
<b>Hall, stage and main toilets</b>										
R 246.00		Morning	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
R 246.00		Afternoon	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
R 347.00		Evening	15.0%	<b>R 367.00</b>	5.76%	R 389.00	5.99%	R 412.00	5.91%	R 319.13
<b>Kitchen</b>										
R 109.00		Morning	15.0%	<b>R 115.00</b>	5.50%	R 121.00	5.22%	R 128.00	5.79%	R 100.00
R 109.00		Afternoon	15.0%	<b>R 115.00</b>	5.50%	R 121.00	5.22%	R 128.00	5.79%	R 100.00
R 160.00		Evening	15.0%	<b>R 169.00</b>	5.63%	R 179.00	5.92%	R 189.00	5.59%	R 146.96
<b>Change rooms (excluding main toilets)</b>										
R 47.00		Morning	15.0%	<b>R 49.00</b>	4.26%	R 51.00	4.08%	R 54.00	5.88%	R 42.61
R 47.00		Afternoon	15.0%	<b>R 49.00</b>	4.26%	R 51.00	4.08%	R 54.00	5.88%	R 42.61
R 72.00		Evening	15.0%	<b>R 76.00</b>	5.56%	R 80.00	5.26%	R 84.00	5.00%	R 66.09
<b>Tariff 2: Public dances per session</b>										
R 844.00		Hall, stage and toilets	15.0%	<b>R 894.00</b>	5.92%	R 947.00	5.93%	R 1 003.00	5.91%	R 777.39
R 436.00		<b>Tariff 3: Guarantee deposit per function</b>	Exempt	<b>R 462.00</b>	5.96%	R 489.00	5.84%	R 518.00	5.93%	R 462.00
<b>Tariff 4: Equipment</b>										
<b>Tariff 5: Reduced rates</b>										
50% discount to organisations that qualify										
<b>Tariff 6: Levy in respect of exceeding the vacating time</b>										
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 thereto has been										
<b>Tariff 7: Rehearsals (per rehearsal)</b>										
In respect of hall and stage only										
R 97.00		Morning: 10:00 - 12:00 (per rehearsal)	15.0%	<b>R 102.00</b>	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70
R 121.00		Evening: 18:00 - 20:00 (per rehearsal)	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
<b>Tariff 8: Changes to bookings --- per booking</b>										
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 charged										
R 97.00		Levy	15.0%	<b>R 102.00</b>	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70

### RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
R 47.00		<b>6.2.11.1.8 Prince Alfred's Hamlet Town Hall</b>								
		<b>Tariff 1: Information sessions</b>	15.0%	<b>R 49.00</b>	4.26%	R 51.00	4.08%	R 54.00	5.88%	R 42.61
		<b>Tariff 2: Welfare Functions</b>								
		<b>Tariff 3: Meetings per session (included council chamber for councillors)</b>								
R 61.00		Hire	15.0%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 193.00		Deposit	Exempt	<b>R 204.00</b>	5.70%	R 216.00	5.88%	R 228.00	5.56%	R 204.00
		<b>Tariff 4: All functions not covered under other tariffs (e.g Weddings, dinners, receptions and all dances/ bithdays)</b>								
R 844.00		Hire	15.0%	<b>R 894.00</b>	5.92%	R 947.00	5.93%	R 1 003.00	5.91%	R 777.39
R 958.00		Deposit	Exempt	<b>R 1 015.00</b>	5.95%	R 1 075.00	5.91%	R 1 139.00	5.95%	R 1 015.00
		<b>Tariff 5: Church services ( per service) and fundraisings</b>								
R 434.00		Hire	15.0%	<b>R 460.00</b>	5.99%	R 487.00	5.87%	R 516.00	5.95%	R 400.00
R 610.00		Deposit	Exempt	<b>R 646.00</b>	5.90%	R 684.00	5.88%	R 725.00	5.99%	R 646.00
		<b>Tariff 6: Sport practices ( per session)</b>								
R 198.00		Hire	15.0%	<b>R 209.00</b>	5.56%	R 221.00	5.74%	R 234.00	5.88%	R 181.74
R 348.00		Deposit	Exempt	<b>R 368.00</b>	5.75%	R 390.00	5.98%	R 413.00	5.90%	R 368.00
		<b>6.2.11.1.9 Prince Alfred's Hamlet Community Hall</b>								
		<b>Tariff 1: Information sessions</b>	15.0%	<b>R 49.00</b>	4.26%	R 51.00	4.08%	R 54.00	5.88%	R 42.61
		<b>Tariff 2: Welfare Functions</b>								
		<b>Tariff 3: Meetings ( per session)</b>								
R 61.00		Hire	15.0%	<b>R 64.00</b>	4.92%	R 67.00	4.69%	R 71.00	5.97%	R 55.65
R 151.00		Deposit	Exempt	<b>R 160.00</b>	5.96%	R 169.00	5.63%	R 179.00	5.92%	R 160.00
		<b>Tariff 4: All functions not covered under other tariffs (e.g Weddings, dinners, receptions and all dances/ bithdays)</b>								
R 807.00		Hire	15.0%	<b>R 855.00</b>	5.95%	R 906.00	5.96%	R 960.00	5.96%	R 743.48
R 870.00		Deposit	Exempt	<b>R 922.00</b>	5.98%	R 977.00	5.97%	R 1 035.00	5.94%	R 922.00
		<b>Tariff 5: Church services ( per service) and fundraisings</b>								
R 434.00		Hire	15.0%	<b>R 460.00</b>	5.99%	R 487.00	5.87%	R 516.00	5.95%	R 400.00
R 610.00		Deposit	Exempt	<b>R 646.00</b>	5.90%	R 684.00	5.88%	R 725.00	5.99%	R 646.00
		<b>Tariff 6: Sport practices</b>								
R 97.00		Hire	15.0%	<b>R 102.00</b>	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70
R 479.00		Deposit	Exempt	<b>R 507.00</b>	5.85%	R 537.00	5.92%	R 569.00	5.96%	R 507.00
		<b>6.2.11.1.10 Tulbagh Community Hall</b>								
		<b>Indoor Sport</b>								
R 1 616.00		Professional	15.0%	<b>R 1 712.00</b>	5.94%	R 1 814.00	5.96%	R 1 922.00	5.95%	R 1 488.70
R 930.00		Amateur	15.0%	<b>R 985.00</b>	5.91%	R 1 044.00	5.99%	R 1 106.00	5.94%	R 856.52
R 121.00		Practices – per hour	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
R 651.00		Deposit	Exempt	<b>R 690.00</b>	5.99%	R 731.00	5.94%	R 774.00	5.88%	R 690.00
		<b>Concerts, Theatre productions and Film Shows</b>								
R 657.00		Local Associations	15.0%	<b>R 696.00</b>	5.94%	R 737.00	5.89%	R 781.00	5.97%	R 605.22
R 1 616.00		Professional / Private	15.0%	<b>R 1 712.00</b>	5.94%	R 1 814.00	5.96%	R 1 922.00	5.95%	R 1 488.70
R 651.00		Deposit	Exempt	<b>R 690.00</b>	5.99%	R 731.00	5.94%	R 774.00	5.88%	R 690.00
		<b>Conferences, Meetings, Gatherings, Church Services and Bazaars</b>								
R 133.00		Local Associations	15.0%	<b>R 140.00</b>	5.26%	R 148.00	5.71%	R 156.00	5.41%	R 121.74
R 544.00		Deposit	Exempt	<b>R 576.00</b>	5.88%	R 610.00	5.90%	R 646.00	5.90%	R 576.00
		<b>Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's</b>								
R 1 044.00		Local Associations	15.0%	<b>R 1 106.00</b>	5.94%	R 1 172.00	5.97%	R 1 242.00	5.97%	R 961.74
R 1 576.00		Private	15.0%	<b>R 1 670.00</b>	5.96%	R 1 770.00	5.99%	R 1 876.00	5.99%	R 1 452.17
R 651.00		Deposit	Exempt	<b>R 690.00</b>	5.99%	R 731.00	5.94%	R 774.00	5.88%	R 690.00
		<b>Shows, Exhibitions and Auctions</b>								
R 1 117.00		Non-local Associations	15.0%	<b>R 1 184.00</b>	6.00%	R 1 255.00	6.00%	R 1 330.00	5.98%	R 1 029.57
		Local Associations								
R 718.00		Deposit	Exempt	<b>R 761.00</b>	5.99%	R 806.00	5.91%	R 854.00	5.96%	R 761.00
		<b>Performances, Mannequin Parades, Cooking demo's and Debutant</b>								
R 942.00		Non-local Associations	15.0%	<b>R 998.00</b>	5.94%	R 1 057.00	5.91%	R 1 120.00	5.96%	R 867.83
R 657.00		Local Associations	15.0%	<b>R 696.00</b>	5.94%	R 737.00	5.89%	R 781.00	5.97%	R 605.22
R 1 196.00		Deposit	Exempt	<b>R 1 267.00</b>	5.94%	R 1 343.00	6.00%	R 1 423.00	5.96%	R 1 267.00
R 97.00		Preparation of hall per hour	15.0%	<b>R 102.00</b>	5.15%	R 108.00	5.88%	R 114.00	5.56%	R 88.70

**RATES AND TARIFFS 2018/2019 - 2020/2021**

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.2.11.2 Local Organisations</b>								
		<b>6.2.11.2.1 Tulbagh Town Hall</b>								
		<b>Deposit</b>								
R 1 196.00		Main hall	Exempt	<b>R 1 267.00</b>	5.94%	R 1 343.00	6.00%	R 1 423.00	5.96%	R 1 267.00
R 382.00		Banqueting hall	Exempt	<b>R 404.00</b>	5.76%	R 428.00	5.94%	R 453.00	5.84%	R 404.00
R 382.00		Auditorium	Exempt	<b>R 404.00</b>	5.76%	R 428.00	5.94%	R 453.00	5.84%	R 404.00
R 207.00		Kitchen	Exempt	<b>R 219.00</b>	5.80%	R 232.00	5.94%	R 245.00	5.60%	R 219.00
R 359.00		Tables	Exempt	<b>R 380.00</b>	5.85%	R 402.00	5.79%	R 426.00	5.97%	R 380.00
		<b>Hire:</b>								
		<b>Indoor Sport</b>								
R 1 738.00		Professional	15.0%	<b>R 1 842.00</b>	5.98%	R 1 952.00	5.97%	R 2 069.00	5.99%	R 1 601.74
R 930.00		Amateur	15.0%	<b>R 985.00</b>	5.91%	R 1 044.00	5.99%	R 1 106.00	5.94%	R 856.52
R 246.00		Kitchen	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
		<b>Concerts, Theatre productions and Film Shows</b>								
R 569.00		Local Associations	15.0%	<b>R 603.00</b>	5.98%	R 639.00	5.97%	R 677.00	5.95%	R 524.35
R 1 616.00		Professional / Private	15.0%	<b>R 1 712.00</b>	5.94%	R 1 814.00	5.96%	R 1 922.00	5.95%	R 1 488.70
R 246.00		Kitchen	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
		<b>Conferences, Meetings, Gatherings, Church Services and Bazaars</b>								
R 569.00		Main hall	15.0%	<b>R 603.00</b>	5.98%	R 639.00	5.97%	R 677.00	5.95%	R 524.35
R 246.00		Banqueting hall	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 226.09
R 397.00		Auditorium	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 365.22
R 251.00		Kitchen	15.0%	<b>R 268.00</b>	6.77%	R 286.00	6.72%	R 306.00	6.99%	R 233.04
		<b>Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's</b>								
R 1 489.00		Main hall	15.0%	<b>R 1 578.00</b>	5.98%	R 1 672.00	5.96%	R 1 772.00	5.98%	R 1 372.17
R 667.00		Banqueting hall	15.0%	<b>R 707.00</b>	6.00%	R 749.00	5.94%	R 793.00	5.87%	R 614.78
R 321.00		Kitchen	15.0%	<b>R 340.00</b>	5.92%	R 360.00	5.88%	R 381.00	5.83%	R 295.65
		<b>Shows, Exhibitions and Auctions</b>								
R 1 365.00		Main hall	15.0%	<b>R 1 446.00</b>	5.93%	R 1 532.00	5.95%	R 1 623.00	5.94%	R 1 257.39
R 657.00		Banqueting hall	15.0%	<b>R 696.00</b>	5.94%	R 737.00	5.89%	R 781.00	5.97%	R 605.22
R 321.00		Kitchen	15.0%	<b>R 340.00</b>	5.92%	R 360.00	5.88%	R 381.00	5.83%	R 295.65
		<b>Performances, Mannequin Parades, Cooking demo's and Debutant</b>								
R 1 365.00		Main hall	15.0%	<b>R 1 446.00</b>	5.93%	R 1 532.00	5.95%	R 1 623.00	5.94%	R 1 257.39
R 1 365.00		Banqueting hall	15.0%	<b>R 1 446.00</b>	5.93%	R 1 532.00	5.95%	R 1 623.00	5.94%	R 1 257.39
R 121.00		Preparation of hall per hour	15.0%	<b>R 128.00</b>	5.79%	R 135.00	5.47%	R 143.00	5.93%	R 111.30
R 22.00		Tables: per table to maximum of R110.00	15.0%	<b>R 23.00</b>	4.55%	R 24.00	4.35%	R 25.00	4.17%	R 20.00
		<b>6.2.11.2.2 Drostdy hall</b>								
R 419.00		Hire	15.0%	<b>R 444.00</b>	5.97%	R 470.00	5.86%	R 498.00	5.96%	R 386.09
R 359.00		Deposit	Exempt	<b>R 380.00</b>	5.85%	R 402.00	5.79%	R 426.00	5.97%	R 380.00
		<b>6.2.11.2.3 Montana Community Hall</b>								
		<b>Concerts and stage performances</b>								
R 609.00		Hire	15.0%	<b>R 645.00</b>	5.91%	R 683.00	5.89%	R 723.00	5.86%	R 645.00
R 532.00		Deposit	Exempt	<b>R 563.00</b>	5.83%	R 596.00	5.86%	R 631.00	5.87%	R 563.00
R 0.00		<b>Disco's and Dances</b>								
R 981.00		Hire	15.0%	<b>R 1 039.00</b>	5.91%	R 1 101.00	5.97%	R 1 167.00	5.99%	R 1 039.00
R 651.00		Deposit	Exempt	<b>R 690.00</b>	5.99%	R 731.00	5.94%	R 774.00	5.88%	R 690.00
		<b>Film shows, Wedding receptions and birthdays</b>								
R 472.00		Hire	15.0%	<b>R 500.00</b>	5.93%	R 530.00	6.00%	R 561.00	5.85%	R 434.78
R 532.00		Deposit	Exempt	<b>R 563.00</b>	5.83%	R 596.00	5.86%	R 631.00	5.87%	R 563.00
		<b>Meetings</b>								
R 224.00		Hire	15.0%	<b>R 237.00</b>	5.80%	R 251.00	5.91%	R 266.00	5.98%	R 237.00
R 326.00		Deposit	Exempt	<b>R 345.00</b>	5.83%	R 365.00	5.80%	R 386.00	5.75%	R 345.00
		<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions) per session</b>								<b>0</b>
		<b>Performances</b>								R 0.00
R 397.00		Hire	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 420.00
R 436.00		Deposit	Exempt	<b>R 462.00</b>	5.96%	R 489.00	5.84%	R 518.00	5.93%	R 462.00
		<b>Exhibitions</b>								R 0.00
R 397.00		Hire	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 420.00
R 348.00		Deposit	Exempt	<b>R 368.00</b>	5.75%	R 390.00	5.98%	R 413.00	5.90%	R 368.00
		<b>Bazaars</b>								R 0.00
R 246.00		Hire: Churches and Schools	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 260.00
R 434.00		Hire: Other	15.0%	<b>R 460.00</b>	5.99%	R 487.00	5.87%	R 516.00	5.95%	R 460.00
R 500.00		Deposit	Exempt	<b>R 530.00</b>	6.00%	R 561.00	5.85%	R 594.00	5.88%	R 530.00
R 85.00		Kitchen	15.0%	<b>R 90.00</b>	5.88%	R 95.00	5.56%	R 100.00	5.26%	R 90.00
R 109.00		Montana Library Hall : Per occasion ( No Church Services)	15.0%	<b>R 115.00</b>	5.50%	R 121.00	5.22%	R 128.00	5.79%	R 115.00
R 133.00		Stamper Street Hall : (per occasion)	15.0%	<b>R 140.00</b>	5.26%	R 148.00	5.71%	R 156.00	5.41%	R 140.00
										R 0.00

**RATES AND TARIFFS 2018/2019 - 2020/2021**

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.2.11.2.4 Pine Valley Community Hall</b>								R 0.00
		<b>Concerts and stage performances</b>								R 0.00
R 609.00		Hire	15.0%	<b>R 645.00</b>	5.91%	R 683.00	5.89%	R 723.00	5.86%	R 645.00
R 532.00		Deposit	Exempt	<b>R 563.00</b>	5.83%	R 596.00	5.86%	R 631.00	5.87%	R 563.00
		<b>Disco's and Dances</b>								R 0.00
R 981.00		Hire	15.0%	<b>R 1 039.00</b>	5.91%	R 1 101.00	5.97%	R 1 167.00	5.99%	R 1 039.00
R 651.00		Deposit	Exempt	<b>R 690.00</b>	5.99%	R 731.00	5.94%	R 774.00	5.88%	R 690.00
		<b>Film shows, Wedding receptions and birthdays</b>								R 0.00
R 472.00		Hire	15.0%	<b>R 500.00</b>	5.93%	R 530.00	6.00%	R 561.00	5.85%	R 434.78
R 532.00		Deposit	Exempt	<b>R 563.00</b>	5.83%	R 596.00	5.86%	R 631.00	5.87%	R 563.00
		<b>Meetings</b>								R 0.00
R 224.00		Hire	15.0%	<b>R 237.00</b>	5.80%	R 251.00	5.91%	R 266.00	5.98%	R 237.00
R 326.00		Deposit	Exempt	<b>R 345.00</b>	5.83%	R 365.00	5.80%	R 386.00	5.75%	R 345.00
		<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)</b>								R 0.00
		<b>Performances</b>								R 0.00
R 397.00		Hire	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 365.22
R 436.00		Deposit	Exempt	<b>R 462.00</b>	5.96%	R 489.00	5.84%	R 518.00	5.93%	R 462.00
		<b>Exhibitions</b>								R 0.00
R 397.00		Hire	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 420.00
R 348.00		Deposit	Exempt	<b>R 368.00</b>	5.75%	R 390.00	5.98%	R 413.00	5.90%	R 368.00
		<b>Bazaars</b>								R 0.00
R 246.00		Hire: Churches and Schools	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 260.00
R 434.00		Hire: Other	15.0%	<b>R 460.00</b>	5.99%	R 487.00	5.87%	R 516.00	5.95%	R 460.00
R 500.00		Deposit	Exempt	<b>R 530.00</b>	6.00%	R 561.00	5.85%	R 594.00	5.88%	R 530.00
R 85.00		Kitchen	15.0%	<b>R 90.00</b>	5.88%	R 95.00	5.56%	R 100.00	5.26%	R 78.26

**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 community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.  
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		<b>6.2.11.2.5 Op-Die-Berg Community Hall</b>								R 560.87
		<b>Concerts and stage performances</b>								R 0.00
R 609.00		Hire	15.0%	<b>R 645.00</b>	5.91%	R 683.00	5.89%	R 723.00	5.86%	R 560.87
R 532.00		Deposit	Exempt	<b>R 563.00</b>	5.83%	R 596.00	5.86%	R 631.00	5.87%	R 563.00
		<b>Disco's and Dances</b>								R 0.00
R 981.00		Hire	15.0%	<b>R 1 039.00</b>	5.91%	R 1 101.00	5.97%	R 1 167.00	5.99%	R 1 039.00
R 651.00		Deposit	Exempt	<b>R 690.00</b>	5.99%	R 731.00	5.94%	R 774.00	5.88%	R 690.00
		<b>Film shows, Wedding receptions and birthdays</b>								R 0.00
R 472.00		Hire	15.0%	<b>R 500.00</b>	5.93%	R 530.00	6.00%	R 561.00	5.85%	R 434.78
R 532.00		Deposit	Exempt	<b>R 563.00</b>	5.83%	R 596.00	5.86%	R 631.00	5.87%	R 563.00
		<b>Meetings</b>								R 0.00
R 224.00		Hire	15.0%	<b>R 237.00</b>	5.80%	R 251.00	5.91%	R 266.00	5.98%	R 237.00
R 326.00		Deposit	Exempt	<b>R 345.00</b>	5.83%	R 365.00	5.80%	R 386.00	5.75%	R 345.00
		<b>Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)</b>								R 0.00
		<b>Performances</b>								R 0.00
R 397.00		Hire	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 365.22
R 436.00		Deposit	Exempt	<b>R 462.00</b>	5.96%	R 489.00	5.84%	R 518.00	5.93%	R 462.00
		<b>Exhibitions</b>								R 0.00
R 397.00		Hire	15.0%	<b>R 420.00</b>	5.79%	R 445.00	5.95%	R 471.00	5.84%	R 420.00
R 348.00		Deposit	Exempt	<b>R 368.00</b>	5.75%	R 390.00	5.98%	R 413.00	5.90%	R 368.00
		<b>Bazaars</b>								R 0.00
R 246.00		Hire: Churches and Schools	15.0%	<b>R 260.00</b>	5.69%	R 275.00	5.77%	R 291.00	5.82%	R 260.00
R 434.00		Hire: Other	15.0%	<b>R 460.00</b>	5.99%	R 487.00	5.87%	R 516.00	5.95%	R 460.00
R 500.00		Deposit	Exempt	<b>R 530.00</b>	6.00%	R 561.00	5.85%	R 594.00	5.88%	R 530.00
R 85.00		Kitchen	15.0%	<b>R 90.00</b>	5.88%	R 95.00	5.56%	R 100.00	5.26%	R 78.26

**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 community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.  
**NB:** The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.2.12 Cemeteries</b>								
		<b>Tariffs</b>								
		<b>6.2.12.1 Non-local residents</b>								
		All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 3 369.00		6 ft excavation: plot included	15.0%	<b>R 3 604.00</b>	6.98%	R 3 856.00	6.99%	R 4 125.00	6.98%	R 3 133.91
R 4 000.00		8 ft excavation: plot included	15.0%	<b>R 4 280.00</b>	7.00%	R 4 579.00	6.99%	R 4 899.00	6.99%	R 3 721.74
R 1 008.00		Re-burials: opening and closing of graves	15.0%	<b>R 1 078.00</b>	6.94%	R 1 153.00	6.96%	R 1 233.00	6.94%	R 937.39
R 340.00		Memorial plaque	15.0%	<b>R 363.00</b>	6.76%	R 388.00	6.89%	R 415.00	6.96%	R 315.65
		<b>6.2.12.2 Local residents</b>								
		All persons that were resident inside the Witzenberg Municipal jurisdiction.								
		<b>6.2.12.2.1 Indigent cases</b>								
		<b>Town residents</b>								
		<b>Definition:</b>								
		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.								
		<b>Rural residents</b>								
		<b>Definition:</b>								
		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 allowance, and that the								
		<b>Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.</b>								
		<b>6.2.12.2.2 All other cases</b>								
R 376.00		Plot	15.0%	<b>R 402.00</b>	6.91%	R 430.00	6.97%	R 460.00	6.98%	R 349.57
R 1 203.00		6 ft excavation	15.0%	<b>R 1 287.00</b>	6.98%	R 1 377.00	6.99%	R 1 473.00	6.97%	R 1 119.13
R 1 289.00		8 ft excavation	15.0%	<b>R 1 379.00</b>	6.98%	R 1 475.00	6.96%	R 1 578.00	6.98%	R 1 199.13
R 579.00		Re-burials: opening and closing of graves	15.0%	<b>R 619.00</b>	6.91%	R 662.00	6.95%	R 708.00	6.95%	R 538.26
R 327.00		Memorial plaque	15.0%	<b>R 349.00</b>	6.73%	R 373.00	6.88%	R 399.00	6.97%	R 303.48
		<b>6.2.13 Dept. Parks -- private works -- equipment -- tariff per hour</b>								
R 62.00		Lawnmower: 450 mm (small) per hour	15.0%	<b>R 66.00</b>	6.45%	R 70.00	6.06%	R 74.00	5.71%	R 57.39
R 111.00		Lawnmower: 750 mm (large) per hour	15.0%	<b>R 118.00</b>	6.31%	R 126.00	6.78%	R 134.00	6.35%	R 102.61
R 87.00		Forest cutters (per hour)	15.0%	<b>R 93.00</b>	6.90%	R 99.00	6.45%	R 105.00	6.06%	R 80.87
R 87.00		Chain saws (per hour)	15.0%	<b>R 93.00</b>	6.90%	R 99.00	6.45%	R 105.00	6.06%	R 80.87
R 177.00		Bush cutters (per hour)	15.0%	<b>R 189.00</b>	6.78%	R 202.00	6.88%	R 216.00	6.93%	R 164.35
R 177.00		Trailers (per hour)	15.0%	<b>R 189.00</b>	6.78%	R 202.00	6.88%	R 216.00	6.93%	R 164.35
R 201.00		Spray pumps: Mechanical and triangular ( per hour)	15.0%	<b>R 215.00</b>	6.97%	R 230.00	6.98%	R 246.00	6.96%	R 186.96



## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat		Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.3.</b>	<b>FINANCIAL SERVICES</b>								
		<b>6.3.1</b>	<b>Administrative fees</b>								
R 124.00		6.3.1.1	Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate:	15.0%	<b>R 132.00</b>	6.45%	R 141.00	6.82%	R 150.00	6.38%	R 114.78
		6.3.1.2	Valuations & deed search								
		6.3.1.2.1	Re-evaluation of properties (per application)								
R 222.00			- Residential properties	15.0%	<b>R 237.00</b>	6.76%	R 253.00	6.75%	R 270.00	6.72%	R 206.09
R 1 075.00			- Business properties	15.0%	<b>R 1 150.00</b>	6.98%	R 1 230.00	6.96%	R 1 316.00	6.99%	R 1 000.00
R 1 337.00			- Agricultural properties	15.0%	<b>R 1 430.00</b>	6.96%	R 1 530.00	6.99%	R 1 637.00	6.99%	R 1 243.48
R 1 203.00			- State owned properties	15.0%	<b>R 1 287.00</b>	6.98%	R 1 377.00	6.99%	R 1 473.00	6.97%	R 1 119.13
R 110.00			- Urban vacant land	15.0%	<b>R 117.00</b>	6.36%	R 125.00	6.84%	R 133.00	6.40%	R 101.74
R 222.00			- Other not specified above	15.0%	<b>R 237.00</b>	6.76%	R 253.00	6.75%	R 270.00	6.72%	R 206.09
R 49.00		6.3.1.2.2	Deeds office search per erf	15.0%	<b>R 52.00</b>	6.12%	R 55.00	5.77%	R 58.00	5.45%	R 45.22
R 864.00		6.3.1.2.3	Request for valuation detail per erf	15.0%	<b>R 924.00</b>	6.94%	R 988.00	6.93%	R 1 057.00	6.98%	R 803.48
R 48.00		6.3.1.3	Tracing of any information older than six months. (per hour or part thereof)	15.0%	<b>R 51.00</b>	6.25%	R 54.00	5.88%	R 57.00	5.56%	R 44.35
R 48.00		6.3.1.4	Issuing of accounts' duplicates (per account)	15.0%	<b>R 51.00</b>	6.25%	R 54.00	5.88%	R 57.00	5.56%	R 44.35
R 481.00		6.3.1.5	Furnishing of name- and address list (per list) (per town)	15.0%	<b>R 514.00</b>	6.86%	R 549.00	6.81%	R 587.00	6.92%	R 446.96
R 99.00		6.3.1.6	Surcharge on <i>Refer to Drawer</i> cheques (per cheque)	15.0%	<b>R 105.00</b>	6.06%	R 112.00	6.67%	R 119.00	6.25%	R 91.30
R 34.00		6.3.1.7	Excess	15.0%	<b>R 36.00</b>	5.88%	R 38.00	5.56%	R 40.00	5.26%	R 31.30
		6.3.1.8	Recovery costs								
		6.3.1.8.1	Tariffs for processes and the serving of documentation by the Municipality								
R 36.00		6.3.1.8.1.1	Serving of a registered reminder (per reminder)	15.0%	<b>R 38.00</b>	5.56%	R 40.00	5.26%	R 42.00	5.00%	R 33.04
R 54.00		6.3.1.8.1.2	Stamp costs (per summons)	15.0%	<b>R 57.00</b>	5.56%	R 60.00	5.26%	R 64.00	6.67%	R 49.57
		6.3.1.8.1.3	Serving of summonses and/or writs (per serving)								
R 151.00			Inside the Witzenberg Jurisdiction	15.0%	<b>R 161.00</b>	6.62%	R 172.00	6.83%	R 184.00	6.98%	R 140.00
R 366.00			Outside the Witzenberg jurisdiction	15.0%	<b>R 391.00</b>	6.83%	R 418.00	6.91%	R 447.00	6.94%	R 340.00
		6.3.1.8.2	Levying of any legal costs								
		<b>6.3.2</b>	<b>Water</b>								
			Re-connection of suspended supply on request by consumer per connection								
R 111.00		6.3.2.1	(a) Urban areas	15.0%	<b>R 118.00</b>	6.31%	R 126.00	6.78%	R 134.00	6.35%	R 102.61
R 136.00			(b) Rural areas	15.0%	<b>R 145.00</b>	6.62%	R 155.00	6.90%	R 165.00	6.45%	R 126.09
		6.3.2.2	Re-connection after non-payment per suspension list - per connection								
R 44.00			(a) Urban areas	15.0%	<b>R 47.00</b>	6.82%	R 50.00	6.38%	R 53.00	6.00%	R 40.87
R 65.00			(b) Rural areas	15.0%	<b>R 69.00</b>	6.15%	R 73.00	5.80%	R 78.00	6.85%	R 60.00
		6.3.2.3	Special meter reading per reading per meter								
R 163.00			(a) Urban areas	15.0%	<b>R 174.00</b>	6.75%	R 186.00	6.90%	R 199.00	6.99%	R 151.30
R 251.00			(b) Rural areas	15.0%	<b>R 288.00</b>	6.77%	R 286.00	6.72%	R 306.00	6.99%	R 233.04

## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat		Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
R 1 075.00		6.3.2.5	<b>Tampering with meter connection</b> (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.	15.0%	<b>R 1 150.00</b>	6.98%	R 1 230.00	6.96%	R 1 316.00	6.99%	R 1 000.00
			(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:								
R 2 153.00			(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.	15.0%	<b>R 2 303.00</b>	6.97%	R 2 464.00	6.99%	R 2 636.00	6.98%	R 2 002.61
			(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.								
			Gaining Access to water services without approval from the municipality	15.0%	<b>R 1 000.00</b>	new	R 1 070.00	7.00%	R 1 144.00	6.92%	R 869.57
			Gain Acces to water services without agreement with the Municipality	15.0%	<b>R 1 000.00</b>	new	R 1 070.00	7.00%	R 1 144.00	6.92%	R 869.57
			Refuse to give access required by the municipality in terms of section 19	15.0%	<b>R 1 000.00</b>	new	R 1 070.00	7.00%	R 1 144.00	6.92%	R 869.57
			Fail to comply with a notice served upon him/her in terms of bylaws relating to water, sanitation services and industrial effluent	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.00	6.92%	R 434.78
			Disconnect a measuring device and its associated apparatus from the pipe in which they are installed	15.0%	<b>R 1 000.00</b>	new	R 1 070.00	7.00%	R 1 144.00	6.92%	R 869.57
			Break a seal which the municipality has placed on a water meter	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.00	6.92%	R 434.78
			Interfere with a measuring device and its associated apparatus	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.00	6.92%	R 434.78
			Owner fail to provide and maintain approved measures to prevent the entry of substance which may be a danger to health or adversely affect water potability	15.0%	<b>R 2 000.00</b>	new	R 2 140.00	7.00%	R 2 289.00	6.96%	R 1 739.13
			Disregard any water restrictions imposed by the municipality	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.00	6.92%	R 434.78
			Permit wasteful discharge of water from the terminal fittings	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.00	6.92%	R 434.78
			Permit an overflow of water to persist	15.0%	<b>R 500.00</b>	new	R 535.00	7.00%	R 572.00	6.92%	R 434.78
		<b>6.3.3</b>	<b>Electricity</b>								
		6.3.3.1	Re-connections of cut supplies of Pre-Paid, per re-connection:								
R 42.00			(a) Urban areas	15.0%	<b>R 44.00</b>	4.76%	R 47.00	6.82%	R 50.00	6.38%	R 38.26
R 42.00			(b) Rural areas	15.0%	<b>R 44.00</b>	4.76%	R 47.00	6.82%	R 50.00	6.38%	R 38.26
		6.3.3.2	Re-connections of cut supplies on request of consumers of Conventional Meters, per re-connection:								
R 108.00			(a) Urban areas	15.0%	<b>R 115.00</b>	6.48%	R 123.00	6.96%	R 131.00	6.50%	R 100.00
R 136.00			(b) Rural areas	15.0%	<b>R 145.00</b>	6.62%	R 155.00	6.90%	R 165.00	6.45%	R 126.09
R 192.00			(c) All areas after hours	15.0%	<b>R 205.00</b>	6.77%	R 219.00	6.83%	R 234.00	6.85%	R 178.26
		6.3.3.3	Special meter reading as per Article 52(3) per reading per meter								
R 163.00			(a) Urban areas	15.0%	<b>R 174.00</b>	6.75%	R 186.00	6.90%	R 199.00	6.99%	R 151.30
R 251.00			(b) Rural areas	15.0%	<b>R 268.00</b>	6.77%	R 286.00	6.72%	R 306.00	6.99%	R 233.04
R 13.00		6.3.3.4	Duplicate Identification Card: Pre-Paid electricity, per card.	15.0%	<b>R 14.00</b>	7.69%	R 15.00	7.14%	R 16.00	6.67%	R 12.17
		6.3.3.5	Switching Fee (Any call out for private purposes)	15.0%	<b>R 300.00</b>	New	R 321.00	7.00%	R 343.00	6.85%	R 260.87
		<b>6.3.4</b>	<b>Deposits - new buildings</b>								
R 1 886.00			Businesses	Exempt	<b>R 2 018.00</b>	7.00%	R 2 159.00	6.99%	R 2 310.00	6.99%	
			Industries (Estimated on consumption)	Exempt							
			<b>Residential clients</b>								
R 276.00			With pre-paid electricity and water meter	Exempt	<b>R 295.00</b>	6.88%	R 315.00	6.78%	R 337.00	6.98%	
R 444.00			With only a pre-paid electricity meter	Exempt	<b>R 475.00</b>	6.98%	R 508.00	6.95%	R 543.00	6.89%	
R 1 055.00			All other residential clients	Exempt	<b>R 1 128.00</b>	6.92%	R 1 206.00	6.91%	R 1 290.00	6.97%	

**RATES AND TARIFFS 2018/2019 - 2020/2021**

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.4. TECHNICAL SERVICES</b>								
		<b>6.4.1. CIVIL SERVICES</b>								
		<b>6.4.1.1 Building Plan</b>								
R 18.00		6.4.1.1.1 Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m <sup>2</sup>	15.0%	R 20.00	11.11%	R 22.00	10.00%	R 24.00	9.09%	R 17.39
		(Subject to the stipulation at 4.1.1.2 hereunder)								
R 237.00		Industrial/commercial tariff per building plan per m <sup>2</sup>	15.0%	R 255.00	7.59%	R 275.00	7.84%	R 297.00	8.00%	R 221.74
R 1 623.00		With a minimum building plan tariff	15.0%	R 1 752.00	7.95%	R 1 892.00	7.99%	R 2 043.00	7.98%	R 1 531.30
		Building deposit	Exempt							
		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:	15.0%	R 139.00	7.75%	R 150.00	7.91%	R 162.00	8.00%	R 120.87
R 129.00										
R 396.00		6.4.1.1.2 Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	15.0%	R 427.00	7.83%	R 461.00	7.96%	R 497.00	7.81%	R 371.30
		<b>6.4.1.1.3 Advertising signs application</b>								
R 1 900.00		Permitted third party advertising sign (<2,0m <sup>2</sup> ) per board	15.0%	R 2 052.00	8.00%	R 2 216.00	7.99%	R 2 393.00	7.99%	R 1 784.35
R 3 168.00		Permitted third party advertising sign (>2,0m <sup>2</sup> ) per board	15.0%	R 3 421.00	7.99%	R 3 694.00	7.98%	R 3 989.00	7.99%	R 2 974.78
		Advertising sign, direction indicator or name sign on building (<1,0m <sup>2</sup> ) per sign	15.0%	R 271.00	7.97%	R 292.00	7.75%	R 315.00	7.88%	R 235.65
R 251.00		Advertising sign, direction indicator or name sign on building (<5,0m <sup>2</sup> ) per sign	15.0%	R 954.00	7.92%	R 1 030.00	7.97%	R 1 112.00	7.96%	R 829.57
R 884.00		Advertising sign, direction indicator or name sign on building (>5,0m <sup>2</sup> ) per sign	15.0%	R 2 052.00	8.00%	R 2 216.00	7.99%	R 2 393.00	7.99%	R 1 784.35
R 1 900.00		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m <sup>2</sup> ) per board	15.0%	R 406.00	7.98%	R 438.00	7.88%	R 473.00	7.99%	R 353.04
R 376.00		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m <sup>2</sup> ) per board	15.0%	R 1 434.00	7.98%	R 1 548.00	7.95%	R 1 671.00	7.95%	R 1 246.96
R 1 328.00		Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m <sup>2</sup> ) per board	15.0%	R 2 735.00	7.97%	R 2 953.00	7.97%	R 3 189.00	7.99%	R 2 378.26
R 2 533.00		Removal of illegal signs or advertisements	15.0%	R 1 000.00	new	R 1 070.00	7.00%	R 1 144.00	6.92%	R 869.57
R 577.00		6.4.1.1.4 Internal Changes (All Buildings)	15.0%	R 623.00	7.97%	R 672.00	7.87%	R 725.00	7.89%	R 541.74
R 1 631.00		6.4.1.1.5 Major Hazard Installations	15.0%	R 1 761.00	7.97%	R 1 901.00	7.95%	R 2 053.00	8.00%	R 1 531.30
R 1 310.00		6.4.1.1.6 LPG Installations	15.0%	R 1 414.00	7.94%	R 1 527.00	7.99%	R 1 649.00	7.99%	R 1 229.57
R 2 261.00		6.4.1.1.7 Cellphone Mast	15.0%	R 2 441.00	7.96%	R 2 636.00	7.99%	R 2 846.00	7.97%	R 2 122.61
		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)	15.0%	R 832.00	7.91%	R 898.00	7.93%	R 969.00	7.91%	R 723.48
R 771.00		6.4.1.1.9 Demolition certificate	15.0%	R 1 040.00	8.00%	R 1 123.00	7.98%	R 1 212.00	7.93%	R 904.35
R 963.00		6.4.1.1.10 Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable)	15.0%	R 2 082.00	7.99%	R 2 248.00	7.97%	R 2 427.00	7.96%	R 1 810.43
R 1 928.00		6.4.1.1.10 Minimum building fee	15.0%	R 402.00	7.77%	R 434.00	7.96%	R 468.00	7.83%	R 349.57
R 373.00										
		<b>6.4.1.2 Sewerage</b>								
R 5 473.00		Sewerage connection, per connection	15.0%	R 5 910.00	7.98%	R 6 382.00	7.99%	R 6 892.00	7.99%	R 5 139.13
R 5 486.00		150 mm - connection to the maximum of 10 m in length	15.0%	R 5 924.00	7.98%	R 6 397.00	7.98%	R 6 908.00	7.99%	R 5 151.30
R 284.00		> 10 m lengths (per meter)	15.0%	R 306.00	7.75%	R 330.00	7.84%	R 356.00	7.88%	R 266.09
		Sewerage blockages: per blockage	15.0%							
R 516.00		Week days	15.0%	R 557.00	7.95%	R 601.00	7.90%	R 649.00	7.99%	R 484.35
R 911.00		Weekends and Public Holidays - per call-out	15.0%	R 983.00	7.90%	R 1 061.00	7.93%	R 1 145.00	7.92%	R 854.78
		Sewerage Connection (Per Connections) > 10 m lengths (per meter) - <b>Actual Cost</b>								
		<b>6.4.1.3 Water</b>								
		6.4.1.3.1 Water connection (per connection)								
		Size: To 25 mm	15.0%	R 2 913.00	7.97%	R 3 146.00	8.00%	R 3 397.00	7.98%	R 2 533.04
R 2 698.00		32 mm	15.0%	R 3 721.00	7.98%	R 4 018.00	7.98%	R 4 339.00	7.99%	R 3 235.65
R 3 446.00		40 mm	15.0%	R 4 241.00	8.00%	R 4 580.00	7.99%	R 4 946.00	7.99%	R 3 687.83
R 3 927.00		50 mm	15.0%	R 8 687.00	7.99%	R 9 381.00	7.99%	R 10 131.00	7.99%	R 7 553.91
R 8 044.00		80 mm	15.0%	R 9 742.00	7.99%	R 10 521.00	8.00%	R 11 362.00	7.99%	R 8 471.30
R 9 021.00		100 mm	15.0%	R 11 221.00	8.00%	R 12 118.00	7.99%	R 13 087.00	8.00%	R 9 757.39
R 10 390.00		150 mm	15.0%	R 21 627.00	8.00%	R 23 357.00	8.00%	R 25 225.00	8.00%	R 18 806.09
R 20 025.00										
		6.4.1.3.2 Smart Meter Connection (per connection)								
		15 mm	15.0%	R 5 376.00	new	R 5 806.00	8.00%	R 6 270.00	7.99%	R 4 674.78
		20 mm	15.0%	R 5 476.00	new	R 5 914.00	8.00%	R 6 387.00	8.00%	R 4 761.74
		50 mm	15.0%	R 26 283.00	new	R 28 385.00	8.00%	R 30 655.00	8.00%	R 22 854.78
		6.4.1.3.3 Testing of water meters (per test per water meter)								
		Size: To 205 mm	15.0%	R 306.00	7.75%	R 330.00	7.84%	R 356.00	7.88%	R 266.09
R 284.00		32	15.0%	R 306.00	7.75%	R 330.00	7.84%	R 356.00	7.88%	R 266.09
R 284.00		40	15.0%	R 2 607.00	8.00%	R 2 815.00	7.98%	R 3 040.00	7.99%	R 2 266.96
R 2 414.00		50	15.0%	R 4 855.00	7.98%	R 5 243.00	7.99%	R 5 662.00	7.99%	R 4 221.74
R 4 496.00		80	15.0%	R 8 065.00	7.99%	R 8 710.00	8.00%	R 9 406.00	7.99%	R 7 013.04
R 7 468.00		Refundable where meter is found to be faulty.								



## RATES AND TARIFFS 2018/2019 - 2020/2021

Tariffs 2017/2018 Including Vat	Tariffs 2017/2018 Excluding Vat	Description	VAT Status	Tariffs 2018/2019 Including Vat	Variance	Indicative Tariffs 2019/2020 Including Vat	Variance	Indicative Tariffs 2020/2021 Including Vat	Variance	Tariffs 2018/2019 Excluding Vat
		<b>6.4.2. ELECTRICAL SERVICES</b>								
		<b>6.4.2.1 Re-connection after tampering with meters</b>								
		In terms of Section 14 of the Supply Regulations, per meter								
R 1 456.00		Per re-connection								
		First offence	15.0%	<b>R 1 557.00</b>	6.94%	R 1 665.00	6.94%	R 1 781.00	6.97%	R 1 353.91
R 2 914.00		Second offence	15.0%	<b>R 3 117.00</b>	6.97%	R 3 335.00	6.99%	R 3 568.00	6.99%	R 2 710.43
		<b>6.4.2.2 Repair to supply</b>								
		In terms of Section 22 of the Supply Regulations								
		Per repair to supply								
R 300.00		Urban areas	15.0%	<b>R 321.00</b>	7.00%	R 343.00	6.85%	R 367.00	7.00%	R 279.13
R 340.00		Rural areas	15.0%	<b>R 363.00</b>	6.76%	R 388.00	6.89%	R 415.00	6.96%	R 315.65
		In terms of Section 28 of the Supply Regulations								
		Per re-connection (Section 28(1))								
R 143.00		Urban areas	15.0%	<b>R 153.00</b>	6.99%	R 163.00	6.54%	R 174.00	6.75%	R 133.04
R 181.00		Rural areas	15.0%	<b>R 193.00</b>	6.63%	R 206.00	6.74%	R 220.00	6.80%	R 167.83
		<b>6.4.2.3 Verification of electricity meter</b>								
		In terms of Section 51 (3)								
		Per testing of meter								
		Urban areas								
R 532.00		(i) Single Phase electro-mechanical, per meter	15.0%	<b>R 569.00</b>	6.95%	R 608.00	6.85%	R 650.00	6.91%	R 494.78
R 696.00		(ii) Three Phase electro-mechanical, per meter	15.0%	<b>R 744.00</b>	6.90%	R 796.00	6.99%	R 851.00	6.91%	R 646.96
R 516.00		(iii) Single phase pre-paid meter, per meter	15.0%	<b>R 552.00</b>	6.98%	R 590.00	6.88%	R 631.00	6.95%	R 480.00
R 680.00		(iv) Three phase pre-paid meter, per meter	15.0%	<b>R 727.00</b>	6.91%	R 777.00	6.88%	R 831.00	6.95%	R 632.17
R 795.00		(v) KVA / kWh meter, per meter	15.0%	<b>R 850.00</b>	6.92%	R 909.00	6.94%	R 972.00	6.93%	R 739.13
R 228.00		(vi) Meter verifying	15.0%	<b>R 243.00</b>	6.58%	R 260.00	7.00%	R 278.00	6.92%	R 211.30
		Rural areas								
R 579.00		(i) Single phase electro-mechanical, per meter	15.0%	<b>R 619.00</b>	6.91%	R 662.00	6.95%	R 708.00	6.95%	R 538.26
R 744.00		(ii) Three phase electro-mechanical, per meter	15.0%	<b>R 796.00</b>	6.99%	R 851.00	6.91%	R 910.00	6.93%	R 692.17
R 569.00		(iii) Single Phase pre-paid meter, per meter	15.0%	<b>R 608.00</b>	6.85%	R 650.00	6.91%	R 695.00	6.92%	R 528.70
R 732.00		(iv) Three phase pre-paid meter per meter	15.0%	<b>R 783.00</b>	6.97%	R 837.00	6.90%	R 895.00	6.93%	R 680.87
R 845.00		(v) KVA / kWh meter per meter	15.0%	<b>R 904.00</b>	6.98%	R 967.00	6.97%	R 1 034.00	6.93%	R 786.09
R 273.00		(vi) Meter verifying	15.0%	<b>R 292.00</b>	6.96%	R 312.00	6.85%	R 333.00	6.73%	R 253.91
		<b>6.4.2.4 Single phase connection</b>								
		Single phase connection with underground cable and electro-mechanical meter, per connection	15.0%	<b>R 12 661.00</b>	7.00%	R 13 547.00	7.00%	R 14 495.00	7.00%	R 11 009.57
R 11 833.00		Single phase connection with underground cable and pre-paid meter, per connection	15.0%	<b>R 12 661.00</b>	7.00%	R 13 547.00	7.00%	R 14 495.00	7.00%	R 11 009.57
		Single phase connection with overhead cable and electro-mechanical meter, per connection	15.0%	<b>R 8 807.00</b>	7.00%	R 9 423.00	6.99%	R 10 082.00	6.99%	R 7 658.26
R 8 231.00		Single phase connection with overhead cable and pre-paid meter, per connection	15.0%	<b>R 8 807.00</b>	7.00%	R 9 423.00	6.99%	R 10 082.00	6.99%	R 7 658.26
R 8 231.00		Informal Single phase overhead connection with pre-paid meter and ready board	15.0%	<b>R 9 907.00</b>	7.00%	R 10 600.00	7.00%	R 11 342.00	7.00%	R 8 614.78
R 9 259.00		Change from electro-mechanical meter to automat meter, per change	15.0%	<b>R 838.00</b>	6.89%	R 896.00	6.92%	R 958.00	6.92%	R 728.70
R 784.00										
		<b>6.4.2.5 Temporary connection</b>								
		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 cost or tariff payment is								
		<b>6.4.2.6 Government-subsidised housing - (20 % admin. Charges not included)</b>	15.0%	<b>R 7 932.00</b>	6.99%	R 8 487.00	7.00%	R 9 081.00	7.00%	R 6 897.39
R 7 414.00										



**2018/2019**

**BUDGET SCHEDULES**

WC022 Witzenberg - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	50 328	55 604	59 649	64 827	64 827	64 827	64 827	70 002	74 202	78 654
Service charges	240 269	279 542	286 621	302 714	302 714	302 714	302 714	316 407	335 040	355 142
Investment revenue	4 658	6 772	8 512	4 569	4 569	4 569	4 569	8 202	8 695	9 216
Transfers recognised - operational	84 008	71 441	101 429	97 846	99 019	99 019	99 019	135 381	160 497	162 885
Other own revenue	48 055	44 536	60 324	42 816	48 806	48 806	48 806	52 557	57 477	56 867
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>427 319</b>	<b>457 895</b>	<b>516 534</b>	<b>512 772</b>	<b>519 934</b>	<b>519 934</b>	<b>519 934</b>	<b>582 548</b>	<b>635 910</b>	<b>662 764</b>
Employee costs	117 696	120 893	133 332	163 628	160 234	160 234	160 234	179 864	190 612	203 827
Remuneration of councillors	8 065	8 662	8 780	10 083	10 083	10 083	10 083	10 709	11 352	12 033
Depreciation & asset impairment	25 406	27 237	26 280	46 045	46 045	46 045	46 045	43 032	45 565	48 930
Finance charges	14 300	17 903	17 573	3 710	3 677	3 677	3 677	3 671	3 892	4 125
Materials and bulk purchases	138 170	160 425	179 203	201 738	201 183	201 183	201 183	218 603	228 291	241 414
Transfers and grants	922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277
Other expenditure	110 601	114 045	146 821	107 063	118 782	118 782	118 782	114 296	122 930	129 571
<b>Total Expenditure</b>	<b>415 160</b>	<b>450 134</b>	<b>512 929</b>	<b>548 030</b>	<b>557 091</b>	<b>557 091</b>	<b>557 091</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit)</b>	<b>12 159</b>	<b>7 761</b>	<b>3 605</b>	<b>(35 258)</b>	<b>(37 156)</b>	<b>(37 156)</b>	<b>(37 156)</b>	<b>(2 035)</b>	<b>(1 743)</b>	<b>(3 413)</b>
Transfers and subsidies - capital (monetary allocations)	51 634	55 447	38 768	63 230	35 284	35 284	35 284	31 535	39 522	24 696
Contributions recognised - capital & contributed assets	7 347	2 195	54 943	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>70 877</b>	<b>78 266</b>	<b>115 242</b>	<b>83 247</b>	<b>65 821</b>	<b>65 821</b>	<b>65 821</b>	<b>81 321</b>	<b>90 492</b>	<b>63 858</b>
Transfers recognised - capital	51 634	55 545	38 670	58 858	34 670	34 670	34 670	52 938	60 778	36 243
Public contributions & donations	6 951	1 619	54 014	-	-	-	-	-	-	-
Borrowing	-	1 176	-	3 500	3 526	3 526	3 526	1 550	3 000	-
Internally generated funds	12 293	19 926	22 558	20 889	27 625	27 625	27 625	26 833	26 714	27 615
<b>Total sources of capital funds</b>	<b>70 877</b>	<b>78 266</b>	<b>115 242</b>	<b>83 247</b>	<b>65 821</b>	<b>65 821</b>	<b>65 821</b>	<b>81 321</b>	<b>90 492</b>	<b>63 858</b>
<b>Financial position</b>										
Total current assets	130 227	165 366	150 794	230 051	190 235	190 235	190 235	183 608	228 656	286 711
Total non current assets	747 158	791 187	874 960	912 161	895 072	895 072	895 072	933 361	978 289	993 217
Total current liabilities	80 774	96 336	73 511	143 147	111 470	111 470	111 470	100 521	138 713	175 456
Total non current liabilities	159 671	158 428	153 138	171 989	176 607	176 607	176 607	189 718	203 722	218 681
Community wealth/Equity	636 940	701 789	799 105	827 077	797 230	797 230	797 230	826 730	864 509	885 792
<b>Cash flows</b>										
Net cash from (used) operating	98 351	118 517	101 399	173 205	173 205	173 205	173 205	152 994	180 097	192 496
Net cash from (used) investing	(61 188)	(76 814)	(112 602)	(83 247)	(83 247)	(83 247)	(83 247)	(69 005)	(61 107)	(36 225)
Net cash from (used) financing	(7 843)	(7 046)	(9 504)	3 500	3 500	3 500	3 500	(860)	(912)	(966)
<b>Cash/cash equivalents at the year end</b>	<b>62 382</b>	<b>97 040</b>	<b>76 333</b>	<b>93 458</b>	<b>169 792</b>	<b>169 792</b>	<b>169 792</b>	<b>210 189</b>	<b>328 267</b>	<b>483 573</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	62 383	97 040	76 333	169 792	126 608	126 608	126 608	82 874	87 293	101 708
Application of cash and investments	2 012	11 500	(12 543)	66 710	32 826	32 826	32 826	(33 417)	(47 816)	(66 704)
<b>Balance - surplus (shortfall)</b>	<b>60 371</b>	<b>85 540</b>	<b>88 876</b>	<b>103 082</b>	<b>93 782</b>	<b>93 782</b>	<b>93 782</b>	<b>116 290</b>	<b>135 109</b>	<b>168 412</b>
<b>Asset management</b>										
Asset register summary (WDV)	708 848	764 357	858 874	896 075	878 986	878 986		916 176	961 103	976 032
Depreciation	26 327	26 784	26 249	45 449	45 449	45 449		43 032	45 565	48 930
Renewal of Existing Assets	12 244	9 929	4 924	12 540	12 895	12 895		16 092	18 607	25 029
Repairs and Maintenance	18 470	20 142	23 001	20 241	19 187	19 187		19 555	19 983	20 638
<b>Free services</b>										
Cost of Free Basic Services provided	15 359	14 868	13 531	-	-	-	29 309	29 309	31 151	33 020
Revenue cost of free services provided	2 215	8 482	8 379	8 111	8 111	8 111	7 583	7 583	8 038	7 517
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue - Functional</b>	<b>1</b>									
<i>Governance and administration</i>		84 666	80 158	93 145	78 217	84 912	84 912	91 571	98 855	100 284
Executive and council		4 139	160	325	-	-	-	-	-	-
Finance and administration		80 526	79 998	92 820	78 217	84 912	84 912	91 571	98 855	100 284
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		94 943	81 949	119 074	107 862	108 932	108 932	140 845	156 321	168 766
Community and social services		59 231	66 167	71 487	81 969	81 794	81 794	98 728	105 374	113 478
Sport and recreation		20 130	14 945	22 976	8 378	8 378	8 378	9 020	9 243	9 798
Public safety		-	-	-	5	5	5	6	6	6
Housing		15 583	837	24 611	17 510	18 755	18 755	33 091	41 698	45 484
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 542	24 636	83 156	31 103	24 066	24 066	43 682	46 293	43 377
Planning and development		2 275	980	1 309	2 173	1 642	1 642	2 510	2 586	3 171
Road transport		26 010	23 135	81 480	28 919	22 412	22 412	41 160	43 694	40 192
Environmental protection		257	520	367	11	11	11	12	13	14
<i>Trading services</i>		278 085	328 719	314 796	358 820	337 309	337 309	337 984	373 964	375 033
Energy sources		180 676	202 549	221 653	218 884	217 884	217 884	240 206	252 476	269 061
Water management		38 056	53 495	40 582	74 964	60 979	60 979	52 679	70 325	49 741
Waste water management		38 645	49 456	30 417	41 842	35 316	35 316	22 399	21 415	20 523
Waste management		20 710	23 219	22 144	23 130	23 130	23 130	22 700	29 747	35 708
<i>Other</i>	4	64	76	74	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>486 300</b>	<b>515 537</b>	<b>610 245</b>	<b>576 002</b>	<b>555 218</b>	<b>555 218</b>	<b>614 083</b>	<b>675 432</b>	<b>687 460</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		84 000	87 837	90 544	113 741	110 751	110 751	118 054	131 581	139 649
Executive and council		18 075	22 199	23 254	24 416	24 738	24 738	27 819	29 876	31 237
Finance and administration		65 925	63 957	65 364	87 471	84 118	84 118	88 130	99 459	106 013
Internal audit		-	1 681	1 926	1 854	1 895	1 895	2 104	2 247	2 399
<i>Community and public safety</i>		56 420	46 937	76 591	76 671	78 833	78 833	82 469	105 485	101 232
Community and social services		16 216	18 710	21 657	24 862	24 780	24 780	25 463	25 393	27 059
Sport and recreation		18 803	20 681	20 521	25 561	25 807	25 807	28 896	30 659	32 647
Public safety		3 656	4 616	6 881	8 245	8 781	8 781	8 925	9 443	10 060
Housing		17 745	2 931	27 532	18 003	19 465	19 465	19 186	39 990	31 467
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		38 711	47 558	54 623	58 138	62 982	62 982	65 573	62 261	66 125
Planning and development		7 275	7 881	8 391	10 128	9 789	9 789	10 614	10 963	11 691
Road transport		30 462	38 614	44 557	46 353	51 486	51 486	53 213	49 402	52 442
Environmental protection		974	1 063	1 675	1 657	1 706	1 706	1 747	1 896	1 991
<i>Trading services</i>		235 343	267 737	291 101	298 616	303 583	303 583	317 593	337 379	358 167
Energy sources		168 188	181 180	201 090	206 846	205 504	205 504	224 738	236 623	250 949
Water management		17 546	21 522	20 399	26 655	27 737	27 737	28 985	29 972	32 011
Waste water management		23 713	26 556	29 814	28 338	28 664	28 664	29 256	32 151	33 779
Waste management		25 896	38 478	39 799	36 776	41 679	41 679	34 615	38 633	41 428
<i>Other</i>	4	686	66	70	864	941	941	893	947	1 004
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>415 160</b>	<b>450 134</b>	<b>512 929</b>	<b>548 030</b>	<b>557 091</b>	<b>557 091</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit) for the year</b>		<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>



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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue - Functional										
<i>Municipal governance and administration</i>		84 666	80 158	93 145	78 217	84 912	84 912	91 571	98 855	100 284
Executive and council		4 139	160	325	-	-	-	-	-	-
Mayor and Council		4 139	160	325	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Execut		-	-	-	-	-	-	-	-	-
Finance and administration		80 526	79 998	92 820	78 217	84 912	84 912	91 571	98 855	100 284
Administrative and Corporate Support		417	-	-	7	7	7	8	9	9
Asset Management		-	-	-	-	-	-	-	-	-
Budget and Treasury Office		64 350	73 339	77 700	4 802	8 695	8 695	3 809	3 543	3 313
Finance		319	-	-	72 816	75 617	75 617	87 149	94 662	96 282
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	1 094	14 159	574	574	574	585	620	657
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	4 852	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media		-	-	-	4	4	4	4	4	5
Property Services		15 440	713	962	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	15	15	15	16	17	18
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		94 943	81 949	119 074	107 862	108 932	108 932	140 845	156 321	168 766
Community and social services		59 231	66 167	71 487	81 969	81 794	81 794	98 728	105 374	113 478
Aged Care		49 847	57 497	61 566	73 045	72 045	72 045	88 298	94 998	102 422
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		181	214	246	194	194	194	210	222	236
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		229	525	305	620	1 020	1 020	814	863	1 025
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		8 973	7 931	9 370	8 110	8 534	8 534	9 406	9 290	9 795
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		20 130	14 945	22 976	8 378	8 378	8 378	9 020	9 243	9 798
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	85	133	-	-	-	-	-	-
Recreational Facilities		20 130	7 353	7 218	8 243	8 243	8 243	8 575	9 089	9 634
Sports Grounds and Stadiums		-	7 507	15 626	135	135	135	446	154	164
Public safety		-	-	-	5	5	5	6	6	6
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	5	5	5	6	6	6
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Housing		15 583	837	24 611	17 510	18 755	18 755	33 091	41 698	45 484
Housing		15 583	837	24 611	17 510	18 755	18 755	33 091	41 698	45 484
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 542	24 636	83 156	31 103	24 066	24 066	43 682	46 293	43 377
Planning and development		2 275	980	1 309	2 173	1 642	1 642	2 510	2 586	3 171
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		96	-	-	-	-	-	288	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcemen		2 179	883	1 072	1 631	1 631	1 631	1 691	1 793	1 900
Project Management Unit		-	98	238	542	11	11	531	793	1 271
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		26 010	23 135	81 480	28 919	22 412	22 412	41 160	43 694	40 192
Police Forces, Traffic and Street Parking Control		13 821	13 231	25 151	18 226	18 225	18 225	26 166	27 220	28 853
Pounds		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		12 189	9 904	56 329	10 693	4 188	4 188	14 993	16 474	11 339

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<i>Taxi Ranks</i>	1									
Environmental protection		257	520	367	11	11	11	12	13	14
<i>Biodiversity and Landscape</i>		257	520	367	11	11	11	12	13	14
<i>Coastal Protection</i>										
<i>Indigenous Forests</i>										
<i>Nature Conservation</i>										
<i>Pollution Control</i>										
<i>Soil Conservation</i>										
<b>Trading services</b>		278 085	328 719	314 796	358 820	337 309	337 309	337 984	373 964	375 033
Energy sources		180 676	202 549	221 653	218 884	217 884	217 884	240 206	252 476	269 061
<i>Electricity</i>		180 676	202 461	220 726	217 884	217 884	217 884	238 858	252 476	269 061
<i>Street Lighting and Signal Systems</i>			88	927	1 000			1 348		
<i>Nonelectric Energy</i>										
Water management		38 056	53 495	40 582	74 964	60 979	60 979	52 679	70 325	49 741
<i>Water Treatment</i>										
<i>Water Distribution</i>		38 056	53 495	40 582	74 964	60 979	60 979	52 679	70 325	49 741
<i>Water Storage</i>										
Waste water management		38 645	49 456	30 417	41 842	35 316	35 316	22 399	21 415	20 523
<i>Public Toilets</i>		20	20	20						
<i>Sewerage</i>		35 306	39 925	28 580	35 842	33 527	33 527	18 266	19 362	20 523
<i>Storm Water Management</i>		3 318	9 511	1 817	6 000	1 789	1 789	4 133	2 053	
<i>Waste Water Treatment</i>										
Waste management		20 710	23 219	22 144	23 130	23 130	23 130	22 700	29 747	35 708
<i>Recycling</i>										
<i>Solid Waste Disposal (Landfill Sites)</i>			428	651						
<i>Solid Waste Removal</i>		20 710	22 791	21 493	23 130	23 130	23 130	22 700	29 747	35 708
<i>Street Cleaning</i>										
<b>Other</b>		64	76	74						
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation		64	76	74						
Markets										
Tourism										
<b>Total Revenue - Functional</b>	2	486 300	515 537	610 245	576 002	555 218	555 218	614 083	675 432	687 460
<b>Expenditure - Functional</b>		84 000	87 837	90 544	113 741	110 751	110 751	118 054	131 581	139 649
<i>Municipal governance and administration</i>		18 075	22 199	23 254	24 416	24 738	24 738	27 819	29 876	31 237
Executive and council		12 301	13 522	13 984	15 162	15 470	15 470	17 956	19 474	20 228
<i>Mayor and Council</i>		5 775	8 677	9 270	9 253	9 268	9 268	9 863	10 402	11 009
<i>Municipal Manager, Town Secretary and Chief Execut</i>										
Finance and administration		65 925	63 957	65 364	87 471	84 118	84 118	88 130	99 459	106 013
<i>Administrative and Corporate Support</i>		7 342	8 588	5 595	6 215	8 062	8 062	8 837	9 431	9 962
<i>Asset Management</i>					5 149	3 288	3 288	6 288	6 727	7 198
<i>Budget and Treasury Office</i>		36 291	26 514	25 571	16 725	14 372	14 372	16 913	19 235	20 456
<i>Finance</i>					18 079	18 071	18 071	13 476	18 656	19 856
<i>Fleet Management</i>			1 083	1 272	2 903	2 560	2 560	3 122	3 328	3 547
<i>Human Resources</i>		14 874	14 386	19 981	18 169	17 957	17 957	19 167	20 513	22 022
<i>Information Technology</i>		1 885	1 854	1 525	3 616	3 314	3 314	3 179	3 373	3 578
<i>Legal Services</i>			3 732	1 548	2 507	2 231	2 231	2 248	2 305	2 450
<i>Marketing, Customer Relations, Publicity and Media</i>			2 680	2 831	3 401	3 424	3 424	3 613	3 855	4 117
<i>Property Services</i>		5 533	860	2 430	3 359	3 300	3 300	3 334	3 542	3 760
<i>Risk Management</i>					384	384	384	407	435	465
<i>Security Services</i>										
<i>Supply Chain Management</i>			4 262	4 612	5 432	5 622	5 622	5 844	6 242	6 666
<i>Valuation Service</i>					1 532	1 532	1 532	1 703	1 816	1 937
Internal audit			1 681	1 926	1 854	1 895	1 895	2 104	2 247	2 399
<i>Governance Function</i>			1 681	1 926	1 854	1 895	1 895	2 104	2 247	2 399
<b>Community and public safety</b>		56 420	46 937	76 591	76 671	78 833	78 833	82 469	105 485	101 232
Community and social services		16 216	18 710	21 657	24 862	24 780	24 780	25 463	25 393	27 059
<i>Aged Care</i>		4 055	4 629	4 929	5 103	4 285	4 285	4 298	2 952	3 107
<i>Agricultural</i>										
<i>Animal Care and Diseases</i>										
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		2 154	2 217	2 417	2 878	2 791	2 791	3 272	3 283	3 508
<i>Child Care Facilities</i>					722	721	721	771	825	883
<i>Community Halls and Facilities</i>		3 731	4 758	6 050	5 761	6 149	6 149	5 906	6 356	6 894
<i>Consumer Protection</i>										
<i>Cultural Matters</i>										
<i>Disaster Management</i>			53	20	53	63	63	56	59	63
<i>Education</i>					619	619	619	661	707	757
<i>Indigenous and Customary Law</i>										
<i>Industrial Promotion</i>										
<i>Language Policy</i>										
<i>Libraries and Archives</i>		6 276	7 053	8 242	9 725	10 152	10 152	10 499	11 210	11 848
<i>Literacy Programmes</i>										
<i>Media Services</i>										
<i>Museums and Art Galleries</i>										
<i>Population Development</i>										
<i>Provincial Cultural Matters</i>										
<i>Theatres</i>										
<i>Zoo's</i>										
Sport and recreation		18 803	20 681	20 521	25 561	25 807	25 807	28 896	30 659	32 647
<i>Beaches and Jetties</i>										
<i>Casinos, Racing, Gambling, Wagering</i>										
<i>Community Parks (including Nurseries)</i>			4 406	4 712	6 614	6 107	6 107	6 678	7 119	7 588
<i>Recreational Facilities</i>		18 803	12 938	12 088	14 577	15 227	15 227	17 469	18 480	19 663
<i>Sports Grounds and Stadiums</i>			3 337	3 720	4 370	4 473	4 473	4 748	5 061	5 395
Public safety		3 656	4 616	6 881	8 245	8 781	8 781	8 925	9 443	10 060

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Civil Defence	1	-	-	-	-	-	-	-	-	-
Cleaning		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		3 656	4 616	6 881	8 245	8 781	8 781	8 925	9 443	10 060
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Housing		17 745	2 931	27 532	18 003	19 465	19 465	19 186	39 990	31 467
Housing		17 745	2 931	27 532	16 503	17 928	17 928	17 593	38 285	29 643
Informal Settlements		-	-	-	1 500	1 537	1 537	1 594	1 705	1 824
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		38 711	47 558	54 623	58 138	62 982	62 982	65 573	62 261	66 125
Planning and development		7 275	7 881	8 391	10 128	9 789	9 789	10 614	10 963	11 691
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		-	3 442	3 527	2 180	2 189	2 189	2 308	2 460	2 621
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		3 243	-	-	2 087	2 303	2 303	2 215	2 057	2 197
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement		4 033	2 815	3 183	3 547	3 532	3 532	3 748	4 004	4 279
Project Management Unit		-	1 625	1 681	2 315	1 765	1 765	2 342	2 442	2 595
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		30 462	38 614	44 557	46 353	51 486	51 486	53 213	49 402	52 442
Police Forces, Traffic and Street Parking Control		16 180	16 949	27 458	24 227	26 390	26 390	28 142	28 156	30 090
Pounds		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Roads		14 282	21 665	17 098	22 126	25 096	25 096	25 071	21 246	22 352
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		974	1 063	1 675	1 657	1 706	1 706	1 747	1 896	1 991
Environmental protection		974	1 063	1 675	1 657	1 706	1 706	1 747	1 896	1 991
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		235 343	267 737	291 101	298 616	303 583	303 583	317 593	337 379	358 167
Energy sources		168 188	181 180	201 090	206 846	205 504	205 504	224 738	236 623	250 949
Electricity		167 045	179 355	199 151	204 689	203 351	203 351	222 463	234 206	248 380
Street Lighting and Signal Systems		1 143	1 825	1 938	2 157	2 152	2 152	2 275	2 417	2 569
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		17 546	21 522	20 399	26 655	27 737	27 737	28 985	29 972	32 011
Water Treatment		-	-	-	1 365	1 365	1 365	1 458	1 561	1 670
Water Distribution		13 501	17 585	17 879	21 906	23 083	23 083	23 935	24 604	26 305
Water Storage		4 045	3 938	2 520	3 383	3 288	3 288	3 592	3 808	4 037
Waste water management		23 713	26 556	29 814	28 338	28 664	28 664	29 256	32 151	33 779
Public Toilets		1 239	1 278	1 462	1 549	1 549	1 549	1 660	1 773	1 894
Sewerage		18 251	21 289	23 727	19 302	19 324	19 324	19 661	21 914	22 857
Storm Water Management		4 224	3 989	4 625	5 319	5 623	5 623	5 621	5 987	6 378
Waste Water Treatment		-	-	-	2 167	2 167	2 167	2 315	2 477	2 650
Waste management		25 896	38 478	39 799	36 776	41 679	41 679	34 615	38 633	41 428
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	16 559	17 336	13 900	18 696	18 696	10 735	11 698	12 721
Solid Waste Removal		25 896	21 919	22 462	21 716	21 822	21 822	22 639	25 606	27 286
Street Cleaning		-	-	-	1 161	1 161	1 161	1 241	1 328	1 421
Other		686	66	70	864	941	941	893	947	1 004
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		32	66	70	97	76	76	87	93	98
Markets		-	-	-	-	-	-	-	-	-
Tourism		654	-	-	767	865	865	806	854	905
Total Expenditure - Functional	3	415 160	450 134	512 929	548 030	557 091	557 091	584 583	637 653	666 177
Surplus/(Deficit) for the year		71 140	65 403	97 316	27 972	(1 873)	(1 873)	29 500	37 779	21 282

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>	1									
Vote 1 - Financial Services		64 350	74 052	78 662	74 640	81 335	81 335	87 802	94 859	96 048
Vote 2 - Community Services		109 085	95 565	144 666	126 730	127 798	127 798	167 972	184 253	198 264
Vote 3 - Corporate Services		19 997	1 465	14 484	584	584	584	597	633	781
Vote 4 - Technical Services		292 772	339 505	372 196	372 726	344 709	344 709	356 363	394 026	390 175
Vote 5 - Municipal Manager		96	4 949	238	1 322	792	792	1 350	1 661	2 192
<b>Total Revenue by Vote</b>	2	<b>486 300</b>	<b>515 537</b>	<b>610 245</b>	<b>576 002</b>	<b>555 218</b>	<b>555 218</b>	<b>614 083</b>	<b>675 432</b>	<b>687 460</b>
<b>Expenditure by Vote, to be appropriated</b>	1									
Vote 1 - Financial Services		30 514	35 715	30 564	48 437	44 406	44 406	45 537	54 069	57 588
Vote 2 - Community Services		74 826	68 037	108 799	105 980	110 423	110 423	115 777	138 818	136 700
Vote 3 - Corporate Services		41 390	40 371	49 733	53 005	54 553	54 553	58 880	63 209	66 982
Vote 4 - Technical Services		254 857	294 799	314 254	328 572	336 457	336 457	351 143	367 663	390 155
Vote 5 - Municipal Manager		13 574	11 213	9 580	12 036	11 253	11 253	13 246	13 895	14 752
<b>Total Expenditure by Vote</b>	2	<b>415 160</b>	<b>450 134</b>	<b>512 929</b>	<b>548 030</b>	<b>557 091</b>	<b>557 091</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>										
Vote 1 - Financial Services	1	64 350	74 052	78 662	74 640	81 335	81 335	87 802	94 859	96 048
1.1 - Assessment Rates		51 736	57 034	61 101	68 176	68 176	68 176	73 667	78 087	82 772
1.2 - Treasury: Administration		12 504	16 517	17 501	9 478	16 173	16 173	17 396	20 229	16 940
1.3 - Treasury: Debtors		110	314	-	(3 229)	(3 229)	(3 229)	(3 487)	(3 697)	(3 918)
1.4 - Treasury: Credit controle		-	187	59	200	200	200	210	223	236
1.5 - Supply Chain Management		-	-	-	15	15	15	16	17	18
1.6 - Director: Finance		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>		<b>109 085</b>	<b>95 565</b>	<b>144 666</b>	<b>126 730</b>	<b>127 798</b>	<b>127 798</b>	<b>167 972</b>	<b>184 253</b>	<b>198 264</b>
2.1 - Cemeteries		181	214	246	194	194	194	210	222	236
2.2 - Housing: Administration		15 583	837	24 611	18 008	19 253	19 253	33 612	42 249	46 068
2.3 - Library Services		8 973	7 931	9 370	8 110	8 534	8 534	9 406	9 290	9 795
2.4 - Fire Protection Services		-	-	-	5	5	5	6	6	6
2.5 - Pine Forest : Administration		7 223	7 229	7 098	8 241	8 241	8 241	8 573	9 087	9 633
2.6 - Klipriver Park: Administration		951	(9)	(2)	-	-	-	-	-	-
2.7 - Community Halls And Facilities		229	314	305	394	394	394	571	605	641
2.8 - Licensing & Regulation		64	520	367	98	98	98	103	109	116
2.9 - Environmental Protection		257	76	74	11	11	11	12	13	14
2.10 - Parks	(7)	-	85	133	100	500	500	107	113	120
2.11 - Traffic		9 872	8 882	20 709	13 612	13 611	13 611	21 289	22 050	23 373
2.12 - Disaster Management		-	-	-	-	-	-	-	-	-
2.13 - Social & Welfare Services		49 847	57 497	61 566	73 045	72 045	72 045	88 298	94 998	102 422
2.14 - Sport Grounds		11 880	-	-	-	-	-	-	-	-
2.15 - Recreational Land		-	7 507	15 626	135	135	135	446	154	164
2.16 - Swimming Pools		82	134	122	162	162	162	175	186	197
2.17 - Vehicle Licensing & Testing		3 949	4 349	4 442	4 614	4 614	4 614	4 878	5 170	5 480
2.18 - L E D		-	-	-	-	-	-	288	-	-
2.19 - Director: Community Services		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		<b>19 997</b>	<b>1 465</b>	<b>14 484</b>	<b>584</b>	<b>584</b>	<b>584</b>	<b>597</b>	<b>633</b>	<b>781</b>
3.1 - Property Administration		15 440	-	-	-	-	-	-	-	-
3.2 - Information Technology		-	-	-	-	-	-	-	-	-
3.3 - Human Resources		417	1 094	14 159	573	573	573	585	620	657
3.4 - Council Cost		4 139	160	325	-	-	-	-	-	-
3.5 - Town Secretary		-	-	-	-	-	-	-	-	-
3.6 - Tourism		-	-	-	-	-	-	-	-	-
3.7 - Marketing & Communications		-	-	-	4	4	4	4	4	5
3.8 - Thusong Centre		-	211	-	-	-	-	-	-	110
3.9 - Administration		-	-	-	7	7	7	8	9	9
3.10 - Director Corporate Services		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Technical Services</b>		<b>292 772</b>	<b>339 505</b>	<b>372 196</b>	<b>372 726</b>	<b>344 709</b>	<b>344 709</b>	<b>356 363</b>	<b>394 026</b>	<b>390 175</b>
4.1 - Building Regulations & Enforce		926	729	944	854	854	854	848	899	953
4.2 - Electricity: Administration		180 676	202 461	220 726	219 380	219 380	219 380	240 464	254 179	270 865
4.3 - Electricity: Street Lights		-	88	927	1 000	-	-	1 348	-	-
4.4 - Mechanical Workshop		319	-	-	-	-	-	-	-	-
4.5 - Public Toilets		20	20	20	-	-	-	-	-	-
4.6 - Sewerage		35 306	39 925	28 580	36 102	33 787	33 787	18 541	19 653	20 833
4.7 - Town Planning		1 253	153	128	657	657	657	713	756	801
4.8 - Stormwater Management		3 318	9 511	1 817	6 000	1 789	1 789	4 133	2 053	-
4.9 - Roads		12 189	9 904	56 329	10 693	4 188	4 188	14 993	16 474	11 339
4.10 - Solid Waste (Dumping Site)		-	428	651	1 234	1 234	1 234	1 296	1 360	1 442
4.11 - Solid Waste (Garden)		-	-	-	4	4	4	4	5 883	10 411
4.12 - Solid Waste (Removal)		20 710	22 791	21 493	21 839	21 839	21 839	21 343	22 443	23 790
4.13 - Water Storage		-	-	-	-	-	-	-	-	-
4.14 - Water Distribution		38 056	53 495	40 582	74 964	60 979	60 979	52 679	70 325	49 741
4.15 - Director: Technical Services		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Municipal Manager</b>		<b>96</b>	<b>4 949</b>	<b>238</b>	<b>1 322</b>	<b>792</b>	<b>792</b>	<b>1 350</b>	<b>1 661</b>	<b>2 192</b>
5.1 - Property & Legal Services		-	4 852	-	780	780	780	819	868	921
5.2 - IDP		-	-	-	-	-	-	-	-	-
5.3 - Project Management		96	98	238	542	11	11	531	793	1 271
5.4 - Performance Management		-	-	-	-	-	-	-	-	-
5.5 - Internal Audit		-	-	-	-	-	-	-	-	-
5.6 - Municipal Manager		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>486 300</b>	<b>515 537</b>	<b>610 245</b>	<b>576 002</b>	<b>555 218</b>	<b>555 218</b>	<b>614 083</b>	<b>675 432</b>	<b>687 460</b>

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Expenditure by Vote</b>										
Vote 1 - Financial Services	1	30 514	35 715	30 564	48 437	44 406	44 406	45 537	54 069	57 588
1.1 - Assessment Rates		7 271	6 867	4 891	4 638	4 638	4 638	870	5 114	5 420
1.2 - Treasury: Administration		8 283	11 773	7 249	21 874	17 661	17 661	23 201	25 963	27 654
1.3 - Treasury: Debtors		10 991	4 312	5 322	5 547	5 539	5 539	5 977	6 372	6 793
1.4 - Treasury: Credit controle			6 974	6 770	9 098	9 098	9 098	7 980	8 611	9 176
1.5 - Supply Chain Management		3 970	4 262	4 612	5 432	5 622	5 622	5 844	6 242	6 666
1.6 - Director: Finance			1 526	1 720	1 848	1 848	1 848	1 665	1 769	1 878
<b>Vote 2 - Community Services</b>		<b>74 826</b>	<b>68 037</b>	<b>108 799</b>	<b>105 980</b>	<b>110 423</b>	<b>110 423</b>	<b>115 777</b>	<b>138 818</b>	<b>136 700</b>
2.1 - Cemeteries		2 154	2 217	2 417	2 878	2 791	2 791	3 272	3 283	3 508
2.2 - Housing: Administration		17 745	2 931	27 532	18 003	19 465	19 465	19 186	39 990	31 467
2.3 - Library Services		6 276	7 053	8 242	9 725	10 152	10 152	10 258	10 952	11 572
2.4 - Fire Protection Services		3 656	4 616	6 881	8 245	8 781	8 781	8 925	9 443	10 060
2.5 - Pine Forest : Administration		8 307	9 622	8 755	10 012	10 733	10 733	10 619	11 105	11 743
2.6 - Klipriver Park: Administration		1 424	1 289	1 073	1 178	1 178	1 178	1 258	1 346	1 439
2.7 - Community Halls And Facilities		3 731	4 545	5 707	5 386	5 646	5 646	5 501	5 874	6 272
2.8 - Licensing & Regulation		32	1 063	1 675	97	76	76	87	93	98
2.9 - Environmental Protection		974	66	70	1 657	1 706	1 706	1 747	1 896	1 991
2.10 - Parks		3 757	4 406	4 712	6 599	6 092	6 092	6 904	7 360	7 847
2.11 - Traffic		13 410	13 967	24 393	20 594	22 727	22 727	24 311	24 062	25 715
2.12 - Disaster Management		10	53	20	53	63	63	56	59	63
2.13 - Social & Welfare Services		4 055	4 629	4 929	6 445	5 625	5 625	5 731	4 485	4 746
2.14 - Sport Grounds		-	-	-	-	-	-	-	-	-
2.15 - Recreational Land		3 339	3 337	3 720	4 370	4 473	4 473	4 748	5 061	5 395
2.16 - Swimming Pools		1 977	2 027	2 261	3 386	3 316	3 316	5 592	6 029	6 481
2.17 - Vehicle Licensing & Testing		2 760	2 982	3 065	3 633	3 663	3 663	3 831	4 094	4 375
2.18 - L E D		1 220	1 816	1 825	2 087	2 303	2 303	2 215	2 057	2 197
2.19 - Director: Community Services			1 419	1 523	1 632	1 632	1 632	1 535	1 629	1 730
<b>Vote 3 - Corporate Services</b>		<b>41 390</b>	<b>40 371</b>	<b>49 733</b>	<b>53 005</b>	<b>54 553</b>	<b>54 553</b>	<b>58 880</b>	<b>63 209</b>	<b>66 982</b>
3.1 - Property Administration		5 533	860	2 430	575	540	540	410	442	473
3.2 - Information Technology		1 885	1 854	1 525	3 616	3 314	3 314	3 107	3 296	3 497
3.3 - Human Resources		14 874	14 386	19 981	18 169	17 957	17 957	19 167	20 513	22 022
3.4 - Council Cost		12 301	13 522	13 984	15 162	15 470	15 470	17 956	19 474	20 228
3.5 - Town Secretary		888	714	733	1 217	1 217	1 217	1 298	1 389	1 486
3.6 - Tourism		654	1 682	1 705	767	864	864	806	854	905
3.7 - Marketing & Communications		2 745	2 680	2 831	3 401	3 424	3 424	3 685	3 931	4 198
3.8 - Thusong Centre			213	343	395	523	523	425	504	645
3.9 - Administration		2 510	4 461	6 200	7 876	9 425	9 425	10 268	10 939	11 546
3.10 - Director Corporate Services			-	-	1 826	1 818	1 818	1 758	1 867	1 981
<b>Vote 4 - Technical Services</b>		<b>254 857</b>	<b>294 799</b>	<b>314 254</b>	<b>328 572</b>	<b>336 457</b>	<b>336 457</b>	<b>351 143</b>	<b>367 663</b>	<b>390 155</b>
4.1 - Building Regulations & Enforce		3 100	2 006	2 168	2 421	2 407	2 407	2 558	2 733	2 919
4.2 - Electricity: Administration		167 045	179 355	199 151	205 576	203 632	203 632	223 698	235 517	249 776
4.3 - Electricity: Street Lights		1 143	1 825	1 938	-	-	-	-	-	-
4.4 - Mechanical Workshop		1 199	1 083	1 272	2 903	2 560	2 560	3 122	3 328	3 547
4.5 - Public Toilets		1 239	1 278	1 462	1 549	1 549	1 549	1 660	1 773	1 894
4.6 - Sewerage		18 251	21 289	23 727	22 205	23 327	23 327	22 748	25 210	26 376
4.7 - Town Planning		933	809	1 015	1 125	1 125	1 125	1 189	1 272	1 360
4.8 - Stormwater Management		4 224	3 989	4 625	5 319	5 623	5 623	5 621	5 987	6 378
4.9 - Roads		14 282	21 665	17 098	22 126	25 096	25 096	25 071	21 246	22 352
4.10 - Solid Waste (Dumping Site)			16 559	17 336	13 900	18 696	18 696	10 735	11 698	12 721
4.11 - Solid Waste (Garden)			10 798	11 143	11 619	11 584	11 584	12 443	13 262	14 135
4.12 - Solid Waste (Removal)		25 896	11 121	11 319	11 257	11 399	11 399	11 437	13 673	14 572
4.13 - Water Storage			3 938	2 520	3 397	3 301	3 301	3 606	3 823	4 053
4.14 - Water Distribution		17 546	17 585	17 879	23 483	24 460	24 460	25 615	26 399	28 224
4.15 - Director: Technical Services			1 500	1 599	1 690	1 695	1 695	1 641	1 742	1 850
<b>Vote 5 - Muncipal Manager</b>		<b>13 574</b>	<b>11 213</b>	<b>9 580</b>	<b>12 036</b>	<b>11 253</b>	<b>11 253</b>	<b>13 246</b>	<b>13 895</b>	<b>14 752</b>
5.1 - Property & Legal Services		1	3 732	1 548	2 712	2 412	2 412	2 463	2 534	2 693
5.2 - IDP		1 701	1 625	1 702	2 180	2 189	2 189	2 308	2 460	2 621
5.3 - Project Management		141	579	630	1 073	560	560	1 028	1 039	1 096
5.4 - Performance Management		181	1 046	1 051	1 242	1 205	1 205	1 314	1 403	1 498
5.5 - Internal Audit		3 523	1 681	1 926	2 238	2 279	2 279	2 511	2 682	2 864
5.6 - Municipal Manager		8 028	2 550	2 723	2 591	2 608	2 608	3 622	3 777	3 978
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>415 160</b>	<b>450 134</b>	<b>512 929</b>	<b>548 030</b>	<b>557 091</b>	<b>557 091</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>											
Property rates	2	50 328	55 604	59 649	64 827	64 827	64 827	64 827	70 002	74 202	78 654
Service charges - electricity revenue	2	170 257	198 426	215 351	219 007	219 007	219 007	219 007	235 714	249 857	264 848
Service charges - water revenue	2	30 957	39 174	33 438	41 086	41 086	41 086	41 086	41 882	44 237	46 891
Service charges - sanitation revenue	2	19 023	20 990	18 008	20 933	20 933	20 933	20 933	17 387	18 430	19 536
Service charges - refuse revenue	2	18 831	20 834	19 767	21 689	21 689	21 689	21 689	21 424	22 516	23 867
Service charges - other		1 202	118	57	-	-	-	-	-	-	-
Rental of facilities and equipment		9 273	8 169	8 177	9 650	9 650	9 650	9 650	10 198	10 810	11 459
Interest earned - external investments		4 658	6 772	8 512	4 569	4 569	4 569	4 569	8 202	8 695	9 216
Interest earned - outstanding debtors		8 937	9 828	7 816	7 008	7 008	7 008	7 008	5 651	5 990	6 349
Dividends received		-	-	-	4	4	4	4	4	4	5
Fines, penalties and forfeits		9 885	9 994	20 695	14 668	14 668	14 668	14 668	18 904	19 482	20 651
Licences and permits		153	171	145	154	152	152	152	3 655	3 915	4 149
Agency services		3 849	4 237	4 352	4 614	4 614	4 614	4 614	4 878	5 170	5 480
Transfers and subsidies		84 008	71 441	101 429	97 846	99 019	99 019	99 019	135 381	160 497	162 885
Other revenue	2	11 972	12 141	18 907	6 718	12 709	12 709	12 709	9 267	12 106	8 773
Gains on disposal of PPE		3 986	(4)	232	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>427 319</b>	<b>457 895</b>	<b>516 534</b>	<b>512 772</b>	<b>519 934</b>	<b>519 934</b>	<b>519 934</b>	<b>582 548</b>	<b>635 910</b>	<b>662 764</b>
<b>Expenditure By Type</b>											
Employee related costs	2	117 696	120 893	133 332	163 628	160 234	160 234	160 234	179 864	190 612	203 827
Remuneration of councillors		8 065	8 662	8 780	10 083	10 083	10 083	10 083	10 709	11 352	12 033
Debt impairment	3	26 526	34 542	37 713	27 100	27 100	27 100	27 100	22 203	30 005	31 806
Depreciation & asset impairment	2	25 406	27 237	26 280	46 045	46 045	46 045	46 045	43 032	45 565	48 930
Finance charges		14 300	17 903	17 573	3 710	3 677	3 677	3 677	3 671	3 892	4 125
Bulk purchases	2	138 170	160 425	179 203	183 215	182 906	182 906	182 906	197 541	207 432	219 878
Other materials	8	-	-	-	18 523	18 277	18 277	18 277	21 062	20 859	21 536
Contracted services		31 306	16 204	42 642	38 605	44 485	44 485	44 485	48 085	45 237	47 452
Transfers and subsidies		922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277
Other expenditure	4, 5	52 769	63 299	66 465	41 358	47 198	47 198	47 198	44 008	47 688	50 314
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>415 160</b>	<b>450 134</b>	<b>512 929</b>	<b>548 030</b>	<b>557 091</b>	<b>557 091</b>	<b>557 091</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 159	7 761	3 605	(35 258)	(37 156)	(37 156)	(37 156)	(2 035)	(1 743)	(3 413)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		51 634	55 447	38 768	63 230	35 284	35 284	35 284	31 535	39 522	24 696
Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
		7 347	2 195	54 943	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>71 140</b>	<b>65 403</b>	<b>97 316</b>	<b>27 972</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>(1 873)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	22 442	15 767	15 767	15 767	25 946	50 301	22 187
Vote 5 - Muncpal Manager		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	22 442	15 767	15 767	15 767	25 946	50 301	22 187
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Financial Services		118	367	548	180	555	555	555	180	80	-
Vote 2 - Community Services		8 869	4 937	7 243	3 695	6 064	6 064	6 064	4 932	9 784	9 318
Vote 3 - Corporate Services		7 385	1 602	268	1 972	2 410	2 410	2 410	970	892	770
Vote 4 - Technical Services		54 491	71 360	107 183	54 903	40 984	40 984	40 984	49 143	29 386	31 563
Vote 5 - Muncpal Manager		14	-	-	55	41	41	41	150	50	20
<b>Capital single-year expenditure sub-total</b>		70 877	78 266	115 242	60 805	50 055	50 055	50 055	55 375	40 192	41 671
<b>Total Capital Expenditure - Vote</b>		70 877	78 266	115 242	83 247	65 821	65 821	65 821	81 321	90 492	63 858
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		7 873	1 968	816	2 304	3 105	3 105	3 105	1 340	1 062	770
Executive and council		-	-	-	295	423	423	423	250	170	50
Finance and administration		7 873	1 968	816	2 009	2 682	2 682	2 682	1 090	892	720
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		8 502	4 653	8 170	3 495	3 647	3 647	3 647	3 402	7 669	7 088
Community and social services		6 906	2 189	1 218	535	641	641	641	1 000	2 850	5 657
Sport and recreation		1 559	470	2 218	2 260	2 305	2 305	2 305	2 402	4 619	1 231
Public safety		37	1 994	4 734	500	500	500	500	-	200	200
Housing		-	-	-	200	200	200	200	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		13 097	40 285	60 270	16 650	10 800	10 800	10 800	29 788	31 568	28 411
Planning and development		47	-	-	20	20	20	20	20	20	20
Road transport		13 051	39 912	60 270	16 630	10 780	10 780	10 780	28 268	29 958	26 706
Environmental protection		-	372	-	-	-	-	-	1 500	1 590	1 685
<b>Trading services</b>		41 405	31 360	45 986	60 798	48 270	48 270	48 270	46 791	50 193	27 589
Energy sources		3 583	5 607	31 644	3 327	3 578	3 578	3 578	11 654	9 106	9 987
Water management		15 800	10 528	25 370	31 597	24 162	24 162	24 162	14 746	20 320	5 251
Waste water management		22 022	-	-	22 169	16 825	16 825	16 825	19 219	10 770	6 878
Waste management		-	15 225	(11 028)	3 705	3 705	3 705	3 705	1 171	9 998	5 472
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	70 877	78 266	115 242	83 247	65 821	65 821	65 821	81 321	90 492	63 858
<b>Funded by:</b>											
National Government		19 479	23 446	26 846	31 226	20 034	20 034	20 034	31 330	39 909	26 677
Provincial Government		32 155	32 099	11 824	27 632	14 635	14 635	14 635	21 608	20 870	9 565
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	51 634	55 545	38 670	58 858	34 670	34 670	34 670	52 938	60 778	36 243
Public contributions & donations	5	6 951	1 619	54 014	-	-	-	-	-	-	-
Borrowing	6	-	1 176	-	3 500	3 526	3 526	3 526	1 550	3 000	-
Internally generated funds		12 293	19 926	22 558	20 889	27 625	27 625	27 625	26 833	26 714	27 615
<b>Total Capital Funding</b>	7	70 877	78 266	115 242	83 247	65 821	65 821	65 821	81 321	90 492	63 858



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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>	2										
<b>Multi-year expenditure appropriation</b>											
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-
1.1 - Assessment Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration		-	-	-	-	-	-	-	-	-	-
1.3 - Treasury: Debtors		-	-	-	-	-	-	-	-	-	-
1.4 - Treasury: Credit controle		-	-	-	-	-	-	-	-	-	-
1.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
1.6 - Director: Finance		-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-
2.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-
2.2 - Housing: Administration		-	-	-	-	-	-	-	-	-	-
2.3 - Library Services		-	-	-	-	-	-	-	-	-	-
2.4 - Fire Protection Services		-	-	-	-	-	-	-	-	-	-
2.5 - Pine Forest : Administration		-	-	-	-	-	-	-	-	-	-
2.6 - Klipriver Park: Administration		-	-	-	-	-	-	-	-	-	-
2.7 - Community Halls And Facilities		-	-	-	-	-	-	-	-	-	-
2.8 - Licensing & Regulation		-	-	-	-	-	-	-	-	-	-
2.9 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
2.10 - Parks		-	-	-	-	-	-	-	-	-	-
2.11 - Traffic		-	-	-	-	-	-	-	-	-	-
2.12 - Disaster Management		-	-	-	-	-	-	-	-	-	-
2.13 - Social & Welfare Services		-	-	-	-	-	-	-	-	-	-
2.14 - Sport Grounds		-	-	-	-	-	-	-	-	-	-
2.15 - Recreational Land		-	-	-	-	-	-	-	-	-	-
2.16 - Swimming Pools		-	-	-	-	-	-	-	-	-	-
2.17 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
2.18 - L E D		-	-	-	-	-	-	-	-	-	-
2.19 - Director: Community Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
3.1 - Property Administration		-	-	-	-	-	-	-	-	-	-
3.2 - Information Tecnology		-	-	-	-	-	-	-	-	-	-
3.3 - Human Resources		-	-	-	-	-	-	-	-	-	-
3.4 - Council Cost		-	-	-	-	-	-	-	-	-	-
3.5 - Town Secretary		-	-	-	-	-	-	-	-	-	-
3.6 - Tourism		-	-	-	-	-	-	-	-	-	-
3.7 - Marketing & Communications		-	-	-	-	-	-	-	-	-	-
3.8 - Thusong Centre		-	-	-	-	-	-	-	-	-	-
3.9 - Administration		-	-	-	-	-	-	-	-	-	-
3.10 - Director Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	22 442	15 767	15 767	15 767	25 946	50 301	22 187
4.1 - Building Regulations & Enforce		-	-	-	-	-	-	-	-	-	-
4.2 - Electricity: Administration		-	-	-	-	-	-	-	5 300	3 500	2 800
4.3 - Electricity: Street Lights		-	-	-	-	-	-	-	1 887	350	350
4.4 - Mechanical Workshop		-	-	-	-	-	-	-	-	-	-
4.5 - Public Toilets		-	-	-	-	-	-	-	-	-	-
4.6 - Sewerage		-	-	-	-	-	-	-	-	1 739	1 739
4.7 - Town Planning		-	-	-	-	-	-	-	-	-	-
4.8 - Stormwater Management		-	-	-	-	-	-	-	8 035	5 131	1 739
4.9 - Roads		-	-	-	-	-	-	-	1 843	13 913	8 348
4.10 - Solid Waste (Dumping Site)		-	-	-	-	-	-	-	621	6 998	5 472
4.11 - Solid Waste (Garden)		-	-	-	-	-	-	-	-	-	-
4.12 - Solid Waste (Removal)		-	-	-	-	-	-	-	-	-	-
4.13 - Water Storage		-	-	-	-	-	-	-	-	-	-
4.14 - Water Distribution		-	-	-	22 442	15 767	15 767	15 767	8 261	18 670	1 739
4.15 - Director: Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Muncipal Manager		-	-	-	-	-	-	-	-	-	-
5.1 - Property & Legal Services		-	-	-	-	-	-	-	-	-	-
5.2 - IDP		-	-	-	-	-	-	-	-	-	-
5.3 - Project Management		-	-	-	-	-	-	-	-	-	-
5.4 - Perfomance Management		-	-	-	-	-	-	-	-	-	-
5.5 - Internal Audit		-	-	-	-	-	-	-	-	-	-
5.6 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		-	-	-	22 442	15 767	15 767	15 767	25 946	50 301	22 187

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>	2										
<b>Single-year expenditure appropriation</b>											
Vote 1 - Financial Services		118	367	548	180	555	555	555	180	80	-
1.1 - Assessment Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration		118	79	548	150	435	435	435	150	50	-
1.3 - Treasury: Debtors		-	287	-	-	-	-	-	-	-	-
1.4 - Treasury: Credit controle		-	-	-	-	-	-	-	-	-	-
1.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
1.6 - Director: Finance		-	-	-	30	120	120	120	30	30	-
Vote 2 - Community Services		8 869	4 937	7 243	3 695	6 064	6 064	6 064	4 932	9 784	9 318
2.1 - Cemeteries		-	16	-	-	-	-	-	-	200	5 157
2.2 - Housing: Administration		-	-	-	200	200	200	200	-	-	-
2.3 - Library Services		1 942	896	537	-	-	-	-	400	-	-
2.4 - Fire Protection Services		404	1 345	3 438	500	500	500	500	-	200	200
2.5 - Pine Forest : Administration		263	470	946	400	317	317	317	412	-	431
2.6 - Klipriver Park: Administration		55	-	-	-	-	-	-	-	-	-
2.7 - Community Halls And Facilities		4 010	668	677	535	641	641	641	600	2 650	500
2.8 - Licensing & Regulation		94	372	-	-	-	-	-	-	-	-
2.9 - Environmental Protection		-	-	-	-	-	-	-	1 500	1 590	1 685
2.10 - Parks		780	-	648	1 240	1 388	1 388	1 388	1 690	1 420	800
2.11 - Traffic		-	561	368	150	2 368	2 368	2 368	-	495	545
2.12 - Disaster Management		-	-	-	-	-	-	-	-	-	-
2.13 - Social & Welfare Services		19	608	4	-	-	-	-	-	-	-
2.14 - Sport Grounds		-	-	-	-	-	-	-	-	-	-
2.15 - Recreational Land		1 302	-	-	-	-	-	-	300	3 199	-
2.16 - Swimming Pools		-	-	624	620	600	600	600	-	-	-
2.17 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
2.18 - L E D		-	-	-	20	20	20	20	-	-	-
2.19 - Director: Community Services		-	-	-	30	30	30	30	30	30	-
Vote 3 - Corporate Services		7 385	1 602	268	1 972	2 410	2 410	2 410	970	892	770
3.1 - Property Administration		6 838	-	-	-	-	-	-	-	-	-
3.2 - Information Tecnology		254	324	-	300	388	388	388	350	550	600
3.3 - Human Resources		-	-	-	-	-	-	-	-	-	-
3.4 - Council Cost		-	-	-	-	-	-	-	-	-	-
3.5 - Town Secretary		-	-	-	-	-	-	-	-	-	-
3.6 - Tourism		-	-	-	-	-	-	-	-	-	-
3.7 - Marketing & Communications		-	-	-	522	822	822	822	190	192	120
3.8 - Thusong Centre		-	-	-	-	-	-	-	-	-	-
3.9 - Administration		293	1 278	268	1 000	1 000	1 000	1 000	400	100	-
3.10 - Director Corporate Services		-	-	-	150	200	200	200	30	50	50
Vote 4 - Technical Services		54 491	71 360	107 183	54 903	40 984	40 984	40 984	49 143	29 386	31 563
4.1 - Building Regulations & Enforce		-	-	-	-	-	-	-	-	-	-
4.2 - Electricity: Administration		2 664	5 607	31 644	2 000	3 128	3 128	3 128	4 468	5 256	6 837
4.3 - Electricity: Street Lights		-	88	927	1 327	450	450	450	-	-	-
4.4 - Mechanical Workshop		2	20	6	37	37	37	37	-	-	-
4.5 - Public Toilets		-	-	-	20	20	20	20	500	700	200
4.6 - Sewerage		19 022	13 740	(15 957)	15 929	14 796	14 796	14 796	7 736	2 750	2 750
4.7 - Town Planning		33	-	-	-	-	-	-	-	-	-
4.8 - Stormwater Management		1 488	-	2 099	6 220	2 009	2 009	2 009	2 949	450	450
4.9 - Roads		16 687	39 893	60 264	16 880	8 812	8 812	8 812	26 426	15 550	17 814
4.10 - Solid Waste (Dumping Site)		-	-	-	-	-	-	-	-	-	-
4.11 - Solid Waste (Garden)		-	1 485	-	3 305	3 305	3 305	3 305	550	3 000	-
4.12 - Solid Waste (Removal)		-	-	2 830	-	-	-	-	-	-	-
4.13 - Water Storage		-	-	-	-	-	-	-	-	-	-
4.14 - Water Distribution		14 594	10 528	25 370	9 156	8 396	8 396	8 396	6 486	1 650	3 512
4.15 - Director: Technical Services		-	-	-	30	32	32	32	30	30	-
Vote 5 - Municipal Manager		14	-	-	55	41	41	41	150	50	20
5.1 - Property & Legal Services		0	-	-	-	-	-	-	-	-	-
5.2 - IDP		-	-	-	-	-	-	-	-	-	-
5.3 - Project Management		14	-	-	25	11	11	11	20	20	20
5.4 - Performance Management		-	-	-	-	-	-	-	-	-	-
5.5 - Internal Audit		-	-	-	-	-	-	-	-	-	-
5.6 - Municipal Manager		-	-	-	30	30	30	30	130	30	-
Capital single-year expenditure sub-total		70 877	78 266	115 242	60 805	50 055	50 055	50 055	55 375	40 192	41 671
Total Capital Expenditure		70 877	78 266	115 242	83 247	65 821	65 821	65 821	81 321	90 492	63 858

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		62 383	97 040	76 333	169 792	126 608	126 608	126 608	81 234	85 555	99 866
Call investment deposits	1	-	-	-	-	-	-	-	1 640	1 738	1 842
Consumer debtors	1	54 612	56 338	57 887	27 498	27 498	27 498	27 498	43 609	61 071	79 580
Other debtors		5 908	6 578	7 227	20 909	24 095	24 095	24 095	43 657	63 836	85 226
Current portion of long-term receivables		-	7	-	-	-	-	-	-	-	-
Inventory	2	7 324	5 403	9 347	11 853	12 034	12 034	12 034	13 468	16 456	20 198
<b>Total current assets</b>		<b>130 227</b>	<b>165 366</b>	<b>150 794</b>	<b>230 051</b>	<b>190 235</b>	<b>190 235</b>	<b>190 235</b>	<b>183 608</b>	<b>228 656</b>	<b>286 711</b>
<b>Non current assets</b>											
Long-term receivables		114	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		48 833	48 506	47 759	47 163	47 163	47 163	47 163	47 163	47 163	47 163
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	656 775	712 655	808 059	845 925	828 808	828 808	828 808	866 797	911 525	926 241
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible assets		2 690	2 646	2 506	2 437	2 465	2 465	2 465	2 765	2 965	3 177
Other non-current assets		38 746	27 380	16 635	16 635	16 635	16 635	16 635	16 635	16 635	16 635
<b>Total non current assets</b>		<b>747 158</b>	<b>791 187</b>	<b>874 960</b>	<b>912 161</b>	<b>895 072</b>	<b>895 072</b>	<b>895 072</b>	<b>933 361</b>	<b>978 289</b>	<b>993 217</b>
<b>TOTAL ASSETS</b>		<b>877 385</b>	<b>956 553</b>	<b>1 025 754</b>	<b>1 142 212</b>	<b>1 085 306</b>	<b>1 085 306</b>	<b>1 085 306</b>	<b>1 116 969</b>	<b>1 206 944</b>	<b>1 279 929</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	8 860	10 093	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717
Consumer deposits		2 475	3 217	3 666	3 666	3 666	3 666	3 666	3 666	3 666	3 666
Trade and other payables	4	53 931	66 084	48 681	110 420	78 743	78 743	78 743	53 495	76 836	97 763
Provisions		15 509	16 941	17 447	25 343	25 343	25 343	25 343	39 643	54 494	70 309
<b>Total current liabilities</b>		<b>80 774</b>	<b>96 336</b>	<b>73 511</b>	<b>143 147</b>	<b>111 470</b>	<b>111 470</b>	<b>111 470</b>	<b>100 521</b>	<b>138 713</b>	<b>175 456</b>
<b>Non current liabilities</b>											
Borrowing		18 349	10 464	7 503	3 078	3 116	3 116	3 116	860	912	966
Provisions		141 322	147 964	145 635	168 911	173 491	173 491	173 491	188 858	202 810	217 715
<b>Total non current liabilities</b>		<b>159 671</b>	<b>158 428</b>	<b>153 138</b>	<b>171 989</b>	<b>176 607</b>	<b>176 607</b>	<b>176 607</b>	<b>189 718</b>	<b>203 722</b>	<b>218 681</b>
<b>TOTAL LIABILITIES</b>		<b>240 445</b>	<b>254 764</b>	<b>226 649</b>	<b>315 136</b>	<b>288 077</b>	<b>288 077</b>	<b>288 077</b>	<b>290 239</b>	<b>342 435</b>	<b>394 137</b>
<b>NET ASSETS</b>	5	<b>636 940</b>	<b>701 789</b>	<b>799 105</b>	<b>827 077</b>	<b>797 230</b>	<b>797 230</b>	<b>797 230</b>	<b>826 730</b>	<b>864 509</b>	<b>885 792</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		627 510	692 241	788 750	816 722	786 875	786 875	786 875	816 375	854 154	875 437
Reserves	4	9 430	9 548	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>636 940</b>	<b>701 789</b>	<b>799 105</b>	<b>827 077</b>	<b>797 230</b>	<b>797 230</b>	<b>797 230</b>	<b>826 730</b>	<b>864 509</b>	<b>885 792</b>

WC022 Witzenberg - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		48 574	52 556	59 160	61 689	61 689	61 689	61 689	75 572	80 106	84 912
Service charges		237 994	276 852	322 926	291 601	291 601	291 601	291 601	340 546	360 979	382 638
Other revenue		-			17 246	17 246	17 246	17 246	21 058	24 677	22 098
Government - operating	1	86 035	72 904	80 229	97 846	97 846	97 846	97 846	118 738	129 034	140 629
Government - capital	1	51 634	63 459	51 048	63 230	63 230	63 230	63 230	40 838	43 288	45 886
Interest		13 595	18 035	17 780	13 112	13 112	13 112	13 112	8 176	8 666	9 186
Dividends		-			-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(325 744)	(347 556)	(411 846)	(369 994)	(369 994)	(369 994)	(369 994)	(450 441)	(465 071)	(491 176)
Finance charges		(12 814)	(16 764)	(16 957)	(938)	(938)	(938)	(938)	-	-	-
Transfers and Grants	1	(922)	(969)	(941)	(587)	(587)	(587)	(587)	(1 493)	(1 582)	(1 677)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>98 351</b>	<b>118 517</b>	<b>101 399</b>	<b>173 205</b>	<b>173 205</b>	<b>173 205</b>	<b>173 205</b>	<b>152 994</b>	<b>180 097</b>	<b>192 496</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		3 006	111	3 037					-	-	-
Decrease (Increase) in non-current debtors		(155)	163	7					-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments		-							-	-	-
<b>Payments</b>											
Capital assets		(64 040)	(77 088)	(115 647)	(83 247)	(83 247)	(83 247)	(83 247)	(69 005)	(61 107)	(36 225)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(61 188)</b>	<b>(76 814)</b>	<b>(112 602)</b>	<b>(83 247)</b>	<b>(83 247)</b>	<b>(83 247)</b>	<b>(83 247)</b>	<b>(69 005)</b>	<b>(61 107)</b>	<b>(36 225)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-							-	-	-
Borrowing long term/refinancing		-	1 176		3 500	3 500	3 500	3 500	-	-	-
Increase (decrease) in consumer deposits		434	743	449					-	-	-
<b>Payments</b>											
Repayment of borrowing		(8 277)	(8 965)	(9 952)					(860)	(912)	(966)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(7 843)</b>	<b>(7 046)</b>	<b>(9 504)</b>	<b>3 500</b>	<b>3 500</b>	<b>3 500</b>	<b>3 500</b>	<b>(860)</b>	<b>(912)</b>	<b>(966)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>29 320</b>	<b>34 657</b>	<b>(20 707)</b>	<b>93 458</b>	<b>93 458</b>	<b>93 458</b>	<b>93 458</b>	<b>83 129</b>	<b>118 078</b>	<b>155 306</b>
Cash/cash equivalents at the year begin:	2	33 062	62 383	97 040	93 458	76 333	76 333	76 333	127 060	210 189	328 267
Cash/cash equivalents at the year end:	2	62 382	97 040	76 333	93 458	169 792	169 792	169 792	210 189	328 267	483 573

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	62 382	97 040	76 333	93 458	169 792	169 792	169 792	210 189	328 267	483 573
Other current investments > 90 days		1	(0)	(0)	76 333	(43 184)	(43 184)	(43 184)	(127 316)	(240 975)	(381 865)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>62 383</b>	<b>97 040</b>	<b>76 333</b>	<b>169 792</b>	<b>126 608</b>	<b>126 608</b>	<b>126 608</b>	<b>82 874</b>	<b>87 293</b>	<b>101 708</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		3 780	11 630	4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(1 768)	(130)	(17 209)	62 044	28 161	28 161	28 161	(38 082)	(52 482)	(71 369)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>2 012</b>	<b>11 500</b>	<b>(12 543)</b>	<b>66 710</b>	<b>32 826</b>	<b>32 826</b>	<b>32 826</b>	<b>(33 417)</b>	<b>(47 816)</b>	<b>(66 704)</b>
<b>Surplus(shortfall)</b>		<b>60 371</b>	<b>85 540</b>	<b>88 876</b>	<b>103 082</b>	<b>93 782</b>	<b>93 782</b>	<b>93 782</b>	<b>116 290</b>	<b>135 109</b>	<b>168 412</b>

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	51 919	54 584	61 224	43 710	45 917	45 917	45 917	86 912	124 652	164 467
Creditors due	50 151	54 454	44 015	105 754	74 078	74 078	74 078	48 830	72 170	93 098
<b>Total</b>	<b>1 768</b>	<b>130</b>	<b>17 209</b>	<b>(62 044)</b>	<b>(28 161)</b>	<b>(28 161)</b>	<b>(28 161)</b>	<b>38 082</b>	<b>52 482</b>	<b>71 369</b>

Debtors collection assumptions

Balance outstanding - debtors	60 633	62 915	65 114	48 407	51 593	51 593	51 593	87 266	124 907	164 806
Estimate of debtors collection rate	85.6%	86.8%	94.0%	90.3%	89.0%	89.0%	89.0%	99.6%	99.8%	99.8%

Long term investments committed

Balance (Insert description: eg sinking fund)


Reserves to be backed by cash/investments

Housing Development Fund										
Capital replacement										
Self-insurance										
Other (list)										


WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<u>Total New Assets</u>	1	58 634	67 825	110 462	69 917	52 136	52 136	57 032	51 359	27 555
<i>Roads Infrastructure</i>		12 231	32 547	35 398	10 280	4 212	4 212	15 121	7 846	10 814
<i>Storm water Infrastructure</i>		3 415	-	-	6 000	1 789	1 789	10 684	3 391	-
<i>Electrical Infrastructure</i>		1 814	5 048	32 779	1 827	950	950	5 884	5 096	6 837
<i>Water Supply Infrastructure</i>		13 809	10 528	34 439	30 247	22 321	22 321	12 896	16 931	-
<i>Sanitation Infrastructure</i>		12 715	11 542	(4 657)	13 249	11 195	11 195	5 136	700	200
<i>Solid Waste Infrastructure</i>		-	-	-	705	678	678	621	6 998	5 472
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>43 983</b>	<b>59 665</b>	<b>97 959</b>	<b>62 308</b>	<b>41 146</b>	<b>41 146</b>	<b>50 342</b>	<b>40 962</b>	<b>23 323</b>
Community Facilities		5 615	97	-	60	313	313	990	2 570	500
Sport and Recreation Facilities		1 302	-	1 185	920	951	951	-	-	-
<b>Community Assets</b>		<b>6 917</b>	<b>97</b>	<b>1 185</b>	<b>980</b>	<b>1 264</b>	<b>1 264</b>	<b>990</b>	<b>2 570</b>	<b>500</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		6 838	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>6 838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	78	1 222	-	2 368	2 368	1 600	1 920	2 048
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>78</b>	<b>1 222</b>	<b>-</b>	<b>2 368</b>	<b>2 368</b>	<b>1 600</b>	<b>1 920</b>	<b>2 048</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	272	-	250	279	279	300	200	212
<b>Intangible Assets</b>		<b>-</b>	<b>272</b>	<b>-</b>	<b>250</b>	<b>279</b>	<b>279</b>	<b>300</b>	<b>200</b>	<b>212</b>
Computer Equipment		-	1 176	-	400	583	583	450	550	600
Furniture and Office Equipment		282	1 762	777	917	1 448	1 448	360	382	190
Machinery and Equipment		614	2 554	1 845	1 962	1 923	1 923	1 940	1 425	682
Transport Assets		-	2 221	7 474	3 100	3 126	3 126	1 050	3 350	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	12 244	9 929	4 924	12 540	12 895	12 895	16 092	18 607	25 029
<i>Roads Infrastructure</i>		819	5 754	4 402	6 200	4 200	4 200	9 000	6 739	8 739
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	1 739	1 739
<i>Electrical Infrastructure</i>		482	-	-	1 000	2 028	2 028	2 500	2 500	1 000
<i>Water Supply Infrastructure</i>		1 681	151	-	1 000	1 462	1 462	1 000	2 739	3 739
<i>Sanitation Infrastructure</i>		5 893	2 359	-	1 850	2 771	2 771	2 350	3 839	3 739
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>8 876</b>	<b>8 263</b>	<b>4 402</b>	<b>10 050</b>	<b>10 461</b>	<b>10 461</b>	<b>14 850</b>	<b>17 557</b>	<b>18 957</b>
Community Facilities		167	638	291	405	449	449	400	500	5 457
Sport and Recreation Facilities		257	174	213	360	258	258	-	-	-
<b>Community Assets</b>		<b>424</b>	<b>812</b>	<b>503</b>	<b>765</b>	<b>707</b>	<b>707</b>	<b>400</b>	<b>500</b>	<b>5 457</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	1 000	1 000	1 000	400	100	-
Housing		-	-	-	200	200	200	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 200</b>	<b>1 200</b>	<b>1 200</b>	<b>400</b>	<b>100</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	49	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		373	-	-	-	-	-	-	-	-
Furniture and Office Equipment		326	238	19	270	275	275	242	50	216
Machinery and Equipment		1 390	14	-	255	252	252	200	400	400
Transport Assets		855	553	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Total Upgrading of Existing Assets</b>	6	-	512	(144)	770	770	770	8 197	20 527	11 274
<i>Roads Infrastructure</i>		-	-	-	-	-	-	3 147	14 878	6 609
<i>Storm water Infrastructure</i>		-	-	-	220	220	220	300	450	450
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	3 150	1 350	2 150
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	(639)	550	550	550	450	-	450
<i>Solid Waste Infrastructure</i>		-	512	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	512	(639)	770	770	770	7 047	16 678	9 659
Community Facilities		-	-	494	-	-	-	700	3 249	200
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	494	-	-	-	700	3 249	200
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	450	600	1 200
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	450	600	1 200
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	216
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	13 051	38 301	39 800	16 480	8 412	8 412	27 268	29 463	26 161
<i>Roads Infrastructure</i>		3 415	-	-	6 220	2 009	2 009	10 984	5 581	2 189
<i>Storm water Infrastructure</i>		2 295	5 048	32 779	2 827	2 978	2 978	11 534	8 946	9 987
<i>Electrical Infrastructure</i>		15 491	10 678	34 439	31 247	23 784	23 784	13 896	19 670	3 739
<i>Sanitation Infrastructure</i>		18 608	13 901	(5 296)	15 649	14 516	14 516	7 936	4 539	4 389
<i>Solid Waste Infrastructure</i>		-	512	-	705	678	678	621	6 998	5 472
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		52 859	68 440	101 722	73 128	52 377	52 377	72 239	75 196	51 938
Community Facilities		5 782	735	785	465	762	762	2 090	6 319	6 157
Sport and Recreation Facilities		1 559	174	1 398	1 280	1 209	1 209	-	-	-
<b>Community Assets</b>		7 341	909	2 183	1 745	1 971	1 971	2 090	6 319	6 157
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		6 838	-	-	-	-	-	-	-	-
<b>Investment properties</b>		6 838	-	-	-	-	-	-	-	-
Operational Buildings		-	78	1 222	1 000	3 368	3 368	2 450	2 620	3 248
Housing		-	-	-	200	200	200	-	-	-
<b>Other Assets</b>		-	78	1 222	1 200	3 568	3 568	2 450	2 620	3 248
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	322	-	250	279	279	300	200	212
<b>Intangible Assets</b>		-	322	-	250	279	279	300	200	212
Computer Equipment		373	1 176	-	400	583	583	450	550	600
Furniture and Office Equipment		608	2 000	796	1 187	1 723	1 723	602	432	621
Machinery and Equipment		2 003	2 568	1 845	2 217	2 175	2 175	2 140	1 825	1 082
Transport Assets		855	2 773	7 474	3 100	3 126	3 126	1 050	3 350	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		70 877	78 266	115 242	83 227	65 801	65 801	81 321	90 492	63 858

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>									
<i>Roads Infrastructure</i>		93 479	115 452	159 878	170 357	162 290	162 290	183 258	206 107	225 323
<i>Storm water Infrastructure</i>		28 849	29 918	28 638	33 178	28 967	28 967	38 186	41 915	42 159
<i>Electrical Infrastructure</i>		35 257	42 078	68 369	68 054	68 204	68 204	76 439	81 920	88 269
<i>Water Supply Infrastructure</i>		148 784	159 391	174 521	199 150	192 023	192 023	198 475	211 484	208 229
<i>Sanitation Infrastructure</i>		79 877	94 014	95 111	104 512	103 379	103 379	104 754	102 405	99 562
<i>Solid Waste Infrastructure</i>		363	385	351	(5 945)	(5 971)	(5 971)	(8 010)	(4 188)	(3 136)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>386 607</b>	<b>441 238</b>	<b>526 867</b>	<b>569 306</b>	<b>548 891</b>	<b>548 891</b>	<b>593 102</b>	<b>639 643</b>	<b>660 405</b>
Community Facilities		54 080	52 810	54 057	51 254	51 551	51 551	50 209	52 925	55 298
Sport and Recreation Facilities		16 134	15 641	15 646	16 926	16 855	16 855	16 855	16 855	16 855
<b>Community Assets</b>		<b>70 214</b>	<b>68 451</b>	<b>69 703</b>	<b>68 180</b>	<b>68 406</b>	<b>68 406</b>	<b>67 065</b>	<b>69 780</b>	<b>72 154</b>
Heritage Assets		550	550	550	550	550	550	550	550	550
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		48 833	48 506	47 719	47 719	47 719	47 719	47 719	47 719	47 719
<b>Investment properties</b>		<b>48 833</b>	<b>48 506</b>	<b>47 719</b>	<b>47 719</b>	<b>47 719</b>	<b>47 719</b>	<b>47 719</b>	<b>47 719</b>	<b>47 719</b>
Operational Buildings		177 374	176 428	179 527	172 549	174 917	174 917	168 989	162 813	156 825
Housing		-	-	-	200	200	200	200	200	200
<b>Other Assets</b>		<b>177 374</b>	<b>176 428</b>	<b>179 527</b>	<b>172 749</b>	<b>175 117</b>	<b>175 117</b>	<b>169 189</b>	<b>163 013</b>	<b>157 025</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2 690	2 646	2 506	2 437	2 465	2 465	2 430	2 277	2 119
<b>Intangible Assets</b>		<b>2 690</b>	<b>2 646</b>	<b>2 506</b>	<b>2 437</b>	<b>2 465</b>	<b>2 465</b>	<b>2 430</b>	<b>2 277</b>	<b>2 119</b>
Computer Equipment		1 524	3 567	3 015	1 347	1 530	1 530	1 980	2 530	3 130
Furniture and Office Equipment		2 655	2 259	1 955	2 648	3 184	3 184	3 786	4 218	4 839
Machinery and Equipment		5 031	6 727	8 266	9 274	9 232	9 232	7 413	5 081	1 798
Transport Assets		13 371	13 985	18 765	21 865	21 892	21 892	22 942	26 292	26 292
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>708 848</b>	<b>764 357</b>	<b>858 874</b>	<b>896 075</b>	<b>878 986</b>	<b>878 986</b>	<b>916 176</b>	<b>961 103</b>	<b>976 032</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<u>Depreciation</u>	7	26 327	26 784	26 249	45 449	45 449	45 449	43 032	45 565	48 930
<u>Repairs and Maintenance by Asset Class</u>	3	18 470	20 142	23 001	20 241	19 187	19 187	19 555	19 983	20 638
<i>Roads Infrastructure</i>		6 241	7 837	6 812	7 101	6 971	6 971	5 626	4 806	5 095
<i>Storm water Infrastructure</i>		1 206	953	1 370	1 455	1 780	1 780	1 520	1 618	1 721
<i>Electrical Infrastructure</i>		4 366	3 786	3 757	2 682	1 321	1 321	2 778	2 945	3 122
<i>Water Supply Infrastructure</i>		1 468	2 194	2 170	2 307	2 469	2 469	2 534	2 686	2 847
<i>Sanitation Infrastructure</i>		2 266	1 831	3 236	2 229	1 856	1 856	2 199	2 736	2 470
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>15 547</b>	<b>16 601</b>	<b>17 344</b>	<b>15 774</b>	<b>14 397</b>	<b>14 397</b>	<b>14 657</b>	<b>14 790</b>	<b>15 255</b>
Community Facilities		1 535	9	9	841	965	965	791	839	768
Sport and Recreation Facilities		-	148	397	357	395	395	388	411	436
<b>Community Assets</b>		<b>1 535</b>	<b>157</b>	<b>406</b>	<b>1 198</b>	<b>1 360</b>	<b>1 360</b>	<b>1 179</b>	<b>1 250</b>	<b>1 204</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		720	1 405	2 628	619	244	244	663	703	745
Housing		-	-	-	145	145	145	152	161	171
<b>Other Assets</b>		<b>720</b>	<b>1 405</b>	<b>2 628</b>	<b>764</b>	<b>389</b>	<b>389</b>	<b>816</b>	<b>865</b>	<b>916</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		344	368	444	348	248	248	365	387	410
Furniture and Office Equipment		218	501	424	41	27	27	52	55	58
Machinery and Equipment		106	167	311	271	391	391	304	322	342
Transport Assets		-	943	1 444	1 846	2 376	2 376	2 183	2 314	2 452
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>44 798</b>	<b>46 926</b>	<b>49 249</b>	<b>65 690</b>	<b>64 637</b>	<b>64 637</b>	<b>62 587</b>	<b>65 547</b>	<b>69 568</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		17.3%	13.3%	4.1%	16.0%	20.8%	20.8%	29.9%	43.2%	56.8%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		46.5%	39.0%	18.2%	29.3%	30.1%	30.1%	56.4%	85.9%	74.2%
<i>R&amp;M as a % of PPE</i>		2.8%	2.8%	2.8%	2.4%	2.3%	2.3%	2.3%	2.2%	2.2%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		4.0%	4.0%	3.0%	4.0%	4.0%	4.0%	5.0%	6.0%	6.0%



WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845
Piped water inside yard (but not in dwelling)		1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		12 536	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	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
<b>Sanitation/Sewerage:</b>										
Flush toilet (connected to sewerage)		10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300
Flush toilet (with septic tank)		730	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>		12 721	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	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
<b>Energy:</b>										
Electricity (at least min.service level)		1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769
Electricity - prepaid (min.service level)		11 264	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>		13 033	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	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
<b>Refuse:</b>										
Removed at least once a week		11 067	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>		11 067	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	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
<b>Households receiving Free Basic Service</b>	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)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		3 276	2 820	2 747	-	-	-	5 329	5 806	6 155
Sanitation (free sanitation service to indigent households)		4 971	5 067	5 216	-	-	-	11 465	12 152	12 882
Electricity/other energy (50kwh per indigent household per month)		1 642	1 326	1 406	-	-	-	3 588	3 803	4 031
Refuse (removed once a week for indigent households)		5 469	5 653	4 163	-	-	-	8 928	9 389	9 952
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		15 359	14 868	13 531	-	-	-	29 309	31 151	33 020
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		100 000	100 000	100 000	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)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		20	20	20	20	20	20	20	20	20
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA )		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		634	6 916	6 774	8 111	8 111	8 111	7 583	8 038	7 517
Water (in excess of 6 kilolitres per indigent household per month)		161	173	459	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		38	34	31	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1 358	1 338	1 100	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		23	21	15	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	2 215	8 482	8 379	8 111	8 111	8 111	7 583	8 038	7 517

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	50 962	62 520	66 423	72 937	72 937	72 937	72 937	77 585	82 240	86 172
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		634	6 916	6 774	8 111	8 111	8 111	8 111	7 583	8 038	7 517
Net Property Rates		50 328	55 604	59 649	64 827	64 827	64 827	64 827	70 002	74 202	78 654
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	173 257	201 091	217 857	219 007	219 007	219 007	219 007	239 302	253 660	268 880
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		1 358	1 338	1 100							
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		1 642	1 326	1 406	-	-	-	-	3 588	3 803	4 031
Net Service charges - electricity revenue		170 257	198 426	215 351	219 007	219 007	219 007	219 007	235 714	249 857	264 848
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	34 395	42 167	36 643	41 086	41 086	41 086	41 086	47 211	50 043	53 046
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		161	173	459							
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		3 276	2 820	2 747	-	-	-	-	5 329	5 806	6 155
Net Service charges - water revenue		30 957	39 174	33 438	41 086	41 086	41 086	41 086	41 882	44 237	46 891
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		24 033	26 092	23 255	20 933	20 933	20 933	20 933	28 851	30 582	32 417
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		38	34	31							
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		4 971	5 067	5 216	-	-	-	-	11 465	12 152	12 882
Net Service charges - sanitation revenue		19 023	20 990	18 008	20 933	20 933	20 933	20 933	17 387	18 430	19 536
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	24 323	26 509	23 945	21 689	21 689	21 689	21 689	30 352	31 905	33 819
Total landfill revenue					-	-	-	-			
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		23	21	15	-	-	-	-			
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		5 469	5 653	4 163	-	-	-	-	8 928	9 389	9 952
Net Service charges - refuse revenue		18 831	20 834	19 767	21 689	21 689	21 689	21 689	21 424	22 516	23 867
<b>Other Revenue by source</b>											
<i>Fuel Levy</i>											
<i>Other Revenue</i>		7 911	8 322	4 792	6 718	12 709	12 709	12 709	9 267	12 106	8 773
<i>Actuarial gains and loss</i>	3	4 061	3 819	14 115							
Total 'Other' Revenue	1	11 972	12 141	18 907	6 718	12 709	12 709	12 709	9 267	12 106	8 773
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	77 140	68 380	83 537	101 632	96 973	96 973	96 973	111 886	117 937	126 099
Pension and UIF Contributions		12 037	12 189	13 904	16 021	15 977	15 977	15 977	17 128	18 287	19 558
Medical Aid Contributions		5 102	5 282	5 953	6 937	6 937	6 937	6 937	7 410	7 927	8 481
Overtime		6 437	7 569	8 642	10 974	12 390	12 390	12 390	11 713	12 533	13 409
Performance Bonus		690	5 614	774	7 897	7 897	7 897	7 897	8 491	9 077	9 703
Motor Vehicle Allowance		3 935	3 261	4 010	5 037	4 954	4 954	4 954	5 092	5 438	5 809
Cellphone Allowance		-	-	667	441	459	459	459	446	476	509
Housing Allowances		773	638	593	1 629	1 629	1 629	1 629	1 686	1 803	1 927
Other benefits and allowances		6 111	12 338	9 681	1 755	1 714	1 714	1 714	4 144	4 433	4 742
Payments in lieu of leave		2 297	1 996	1 093	791	791	791	791	831	889	951
Long service awards		419	463	447	388	388	388	388	407	436	466
Post-retirement benefit obligations		2 926	3 164	4 031	10 126	10 126	10 126	10 126	10 632	11 376	12 173
<i>Less: Employees costs capitalised to PPE</i>	sub-total	117 867	120 893	133 332	163 628	160 234	160 234	160 234	179 864	190 612	203 827
		171	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	117 696	120 893	133 332	163 628	160 234	160 234	160 234	179 864	190 612	203 827
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		25 406	27 173	26 143	46 045	46 045	46 045	46 045	43 032	45 565	48 930
Lease amortisation											
Capital asset impairment			64	138							
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	25 406	27 237	26 280	46 045	46 045	46 045	46 045	43 032	45 565	48 930
<b>Bulk purchases</b>											
Electricity Bulk Purchases		138 170	160 425	179 203	183 215	182 906	182 906	182 906	197 541	207 432	219 878
Water Bulk Purchases											
Total bulk purchases	1	138 170	160 425	179 203	183 215	182 906	182 906	182 906	197 541	207 432	219 878
<b>Transfers and grants</b>											
Cash transfers and grants		922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277
<b>Contracted services</b>											
<i>List services provided by contract</i>		31 306	16 204	42 642	38 605	44 485	44 485	44 485	48 085	45 237	47 452
sub-total	1	31 306	16 204	42 642	38 605	44 485	44 485	44 485	48 085	45 237	47 452

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		31 306	16 204	42 642	38 605	44 485	44 485	44 485	48 085	45 237	47 452
<b>Other Expenditure By Type</b>											
Wet Fuel		-	5 261	5 666	6 017	5 574	5 574	5 574	6 494	6 883	7 296
External Computer Service		5 193	-	-	4 086	3 072	3 072	3 072	3 544	3 756	3 982
Hire Charges		-	-	-	4 056	4 627	4 627	4 627	4 574	4 835	5 111
Communication		-	-	-	3 165	3 330	3 330	3 330	3 471	3 723	3 934
External Audit Fees		2 284	-	-	3 100	3 100	3 100	3 100	3 255	3 450	3 657
Transport Assels		-	-	-	2 530	2 199	2 199	2 199	1 203	2 540	2 692
Travel and Subsistence		-	-	-	1 921	2 743	2 743	2 743	2 520	2 654	2 707
Commission		-	1 648	1 696	1 590	1 590	1 590	1 590	1 685	1 787	1 894
Professional Bodies, Membershi		-	1 345	1 359	1 547	1 796	1 796	1 796	1 623	1 720	1 823
Uniform and Protective Clothin		-	570	833	1 482	1 308	1 308	1 308	1 717	1 717	1 820
Skills Development Fund Levy		-	-	-	1 444	1 444	1 444	1 444	1 545	1 637	1 736
Insurance Underwriting		-	-	-	1 438	1 580	1 580	1 580	1 518	1 609	1 705
Vehicle Tracking		-	-	-	900	567	567	567	1 000	1 060	1 124
Workmen's Compensation Fund		-	-	-	728	733	733	733	1 064	1 128	1 196
Remuneration to Ward Committee		-	665	347	720	720	720	720	1 440	1 440	1 440
Advertising, Publicity and Mar		-	299	327	694	1 029	1 029	1 029	843	873	924
Learnerships and Internships		-	-	-	659	659	659	659	669	709	751
Levies Paid - Water Resource M		-	-	-	647	497	497	497	680	720	764
Signage		-	-	-	646	648	648	648	673	714	757
Indigent Relief		-	-	-	636	636	636	636	674	715	757
Investment Properties		-	-	-	594	594	594	594	793	829	867
Bank Charges, Facility and Car		-	-	-	550	550	550	550	577	611	648
Printing, Publications and Boo		-	1 305	1 565	370	1 243	1 243	1 243	471	499	529
Licences		-	234	93	354	365	365	365	415	440	466
Transport Provided as Part of		-	-	-	294	337	337	337	304	309	325
Servitudes and Land Surveys		-	-	-	138	95	95	95	145	154	163
Entertainment		-	46	61	135	155	155	155	141	149	158
Resettlement Cost		-	-	-	129	100	100	100	139	147	156
Land		-	-	-	82	82	82	82	86	91	97
Registration Fees		-	-	-	68	151	151	151	68	72	76
Courier and Delivery Services		-	-	-	66	77	77	77	71	75	80
Cleaning Services		-	-	-	62	71	71	71	64	68	72
Full Time Union Representative		-	-	182	61	102	102	102	64	68	72
Rewards Incentives		-	-	-	54	54	54	54	58	61	65
Office Decorations		-	-	-	53	53	53	53	55	58	62
Road Worthy Test		-	-	-	49	42	42	42	52	55	58
Deeds		-	27	52	39	48	48	48	41	43	46
Municipal Services		-	-	-	31	81	81	81	29	31	33
Achievements and Awards		-	-	-	31	30	30	30	31	33	35
Search Fees		-	-	-	30	30	30	30	30	32	34
Entrance Fees		-	-	-	20	20	20	20	20	21	22
Travel Agency and Visa's		-	-	-	19	40	40	40	20	20	21
Toll Gate Fees		-	-	-	19	27	27	27	19	20	21
Fines and Penalties		-	-	-	19	18	18	18	49	50	51
Electricity Compliance Certifi		-	-	-	15	8	8	8	15	16	17
Remuneration to Section 79 Com		-	-	-	14	10	10	10	14	15	16
Firearm Handling Fees		-	-	-	10	15	15	15	10	11	11
Honoraria (Voluntarily Workers		-	-	-	10	10	10	10	10	11	11
Cash Discount		-	-	-	5	5	5	5	5	5	6
Storage of Files (Archiving)		-	-	-	5	5	5	5	5	5	6
Environmental Levy		-	-	-	1	1	1	1	1	1	1
Warrantees and Guarantees		-	-	-	1	1	1	1	1	1	1
Cost relating to the Sale of H		-	-	-	1	1	1	1	1	1	1
Small Differences Tolerances		-	-	-	-	-	-	-	-	-	-
Contribution to Provisions		-	-	-	25	4 925	4 925	4 925	17	17	19
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Rest of Other Expenditure		45 292	51 900	54 285	-	-	-	-	-	-	-
Gains and Losses		-	-	-	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>52 769</b>	<b>63 299</b>	<b>66 465</b>	<b>41 358</b>	<b>47 198</b>	<b>47 198</b>	<b>47 198</b>	<b>44 008</b>	<b>47 688</b>	<b>50 314</b>
<b>by Expenditure Item</b>	<b>8</b>										
Employee related cost					725	725	725	725	760	814	871
Other materials					5 435	4 814	4 814	4 814	5 731	6 241	6 439
Contracted Services					12 886	11 878	11 878	11 878	11 763	11 549	11 867
Other Expenditure		18 470	20 142	23 001	1 195	1 771	1 771	1 771	1 301	1 379	1 462
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>18 470</b>	<b>20 142</b>	<b>23 001</b>	<b>20 241</b>	<b>19 187</b>	<b>19 187</b>	<b>19 187</b>	<b>19 555</b>	<b>19 983</b>	<b>20 638</b>

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

Description	Ref	Vote 1 - Financial Services	Vote 2 - Community Services	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Municipal Manager	Total
R thousand	1						
<b>Revenue By Source</b>							
Property rates		70 002	-	-	-	-	70 002
Service charges - electricity revenue		308	-	-	235 406	-	235 714
Service charges - water revenue		-	-	-	41 882	-	41 882
Service charges - sanitation revenue		-	-	-	17 387	-	17 387
Service charges - refuse revenue		-	-	-	21 424	-	21 424
Service charges - other		-	-	-	-	-	-
Rental of facilities and equipment		-	9 379	-	-	819	10 198
Interest earned - external investments		8 202	-	-	-	-	8 202
Interest earned - outstanding debtors		75	-	-	5 576	-	5 651
Dividends received		4	-	-	-	-	4
Fines, penalties and forfeits		1 145	17 749	4	6	-	18 904
Licences and permits		4	3 647	4	-	-	3 655
Agency services		-	4 878	-	-	-	4 878
Other revenue		5 822	1 252	589	1 604	-	9 267
Transfers and subsidies		2 240	130 767	-	1 843	531	135 381
Gains on disposal of PPE		-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>87 802</b>	<b>167 672</b>	<b>597</b>	<b>325 128</b>	<b>1 350</b>	<b>582 548</b>
<b>Expenditure By Type</b>							
Employee related costs		26 942	60 377	25 424	59 158	7 963	179 864
Remuneration of councillors		-	-	10 709	-	-	10 709
Debt impairment		870	12 978	-	8 355	-	22 203
Depreciation & asset impairment		352	6 493	5 683	30 463	41	43 032
Finance charges		128	68	201	3 251	24	3 671
Bulk purchases		6	6	20	197 510	-	197 541
Other materials		229	3 612	758	16 111	352	21 062
Contracted services		5 042	13 279	4 879	21 895	2 990	48 085
Transfers and subsidies		-	12 914	1 140	-	353	14 407
Other expenditure		11 968	6 475	9 641	14 401	1 523	44 008
Loss on disposal of PPE		-	-	-	-	-	-
<b>Total Expenditure</b>		<b>45 537</b>	<b>116 202</b>	<b>58 455</b>	<b>351 143</b>	<b>13 246</b>	<b>584 583</b>
<b>Surplus/(Deficit)</b>		<b>42 265</b>	<b>51 470</b>	<b>(57 858)</b>	<b>(26 016)</b>	<b>(11 896)</b>	<b>(2 035)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	300	-	31 235	-	31 535
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>42 265</b>	<b>51 770</b>	<b>(57 858)</b>	<b>5 219</b>	<b>(11 896)</b>	<b>29 500</b>

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call investment deposits		-	-	-	-	-	-	-	1 640	1 738	1 842
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	1 640	1 738	1 842
<b>Consumer debtors</b>											
Consumer debtors		207 088	201 595	241 721	211 333	156 333	156 333	156 333	194 647	242 113	292 428
Less: Provision for debt impairment		(152 477)	(145 257)	(183 834)	(183 834)	(128 834)	(128 834)	(128 834)	(151 037)	(181 043)	(212 848)
Total Consumer debtors	2	54 612	56 338	57 887	27 498	27 498	27 498	27 498	43 609	61 071	79 580
<b>Debt impairment provision</b>											
Balance at the beginning of the year		(123 872)	(152 720)	(145 257)	(184 810)	(184 810)	(184 810)	(184 810)	(128 834)	(151 037)	(181 043)
Contributions to the provision		(28 610)	(34 834)	(39 568)	-	-	-	-	(22 203)	(30 005)	(31 806)
Bad debts written off		6	42 297	14	55 000	55 000	55 000	55 000	-	-	-
Balance at end of year		(152 477)	(145 257)	(184 810)	(184 810)	(129 810)	(129 810)	(129 810)	(151 037)	(181 043)	(212 848)
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		790 235	866 932	982 610	1 020 477	1 003 359	1 003 359	1 003 359	1 041 348	1 086 076	1 100 792
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		133 460	154 277	174 551	174 551	174 551	174 551	174 551	174 551	174 551	174 551
Total Property, plant and equipment (PPE)	2	656 775	712 655	808 059	845 925	828 808	828 808	828 808	866 797	911 525	926 241
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		8 860	10 093	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717
Total Current liabilities - Borrowing		8 860	10 093	3 717	3 717	3 717	3 717	3 717	3 717	3 717	3 717
<b>Trade and other payables</b>											
Trade and other payables		50 151	54 454	44 015	105 754	74 078	74 078	74 078	48 830	72 170	93 098
Unspent conditional transfers		3 780	11 630	4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	53 931	66 084	48 681	110 420	78 743	78 743	78 743	53 495	76 836	97 763
<b>Non current liabilities - Borrowing</b>											
Borrowing		18 349	10 464	7 503	3 078	3 116	3 116	3 116	860	912	966
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		18 349	10 464	7 503	3 078	3 116	3 116	3 116	860	912	966
<b>Provisions - non-current</b>											
Retirement benefits		74 528	79 323	75 386	75 386	75 386	75 386	75 386	75 386	75 386	75 386
<i>List other major provision items</i>		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		66 794	68 641	70 249	70 249	70 249	70 249	70 249	70 249	70 249	70 249
Provisions		-	-	-	23 276	27 856	27 856	27 856	43 223	57 175	72 080
Total Provisions - non-current		141 322	147 964	145 635	168 911	173 491	173 491	173 491	188 858	202 810	217 715
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		549 388	627 510	692 242	788 751	788 751	788 751	788 751	786 875	816 375	854 154
GRAP adjustments		7 194	(553)	-	-	(3)	(3)	(3)	-	-	-
Restated balance		556 582	626 957	692 242	788 751	788 748	788 748	788 748	786 875	816 375	854 154
Surplus/(Deficit)		71 140	65 403	97 316	27 972	(1 873)	(1 873)	(1 873)	29 500	37 779	21 282
Appropriations to Reserves		(12 504)	(23 121)	(23 365)	-	-	-	-	-	-	-
Transfers from Reserves		12 293	23 003	22 558	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	627 510	692 242	788 751	816 722	786 875	786 875	786 875	816 375	854 154	875 437
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		9 430	9 548	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	9 430	9 548	10 355	10 355	10 355	10 355	10 355	10 355	10 355	10 355
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	636 940	701 790	799 105	827 077	797 230	797 230	797 230	826 730	864 509	885 791

Total capital expenditure includes expenditure on nationally significant priorities:

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

Strategic Objective	Goal	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	319 023	342 112	369 590	371 215	343 199	343 199	354 801	392 372	388 421
Essential Services	1.2 Provide for the needs of informal settlements through improved services	-	-	-	-	-	-	-	-	-
Governance	2.1 Support Institutional Transformation & Development	7 751	21 241	41 905	3 417	2 887	2 887	3 508	3 949	4 617
Governance	2.2 Ensure financial viability.	60 059	69 850	79 235	74 640	81 334	81 334	87 802	94 859	96 048
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.	3 488	-	-	-	-	-	-	-	-
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	63 076	24 000	33 338	108 722	108 545	108 545	134 072	142 004	152 306
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	32 687	58 334	86 177	18 008	19 253	19 253	33 612	42 249	46 068
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	216	-	-	-	-	-	288	-	-
Allocations to other priorities										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>486 300</b>	<b>515 537</b>	<b>610 245</b>	<b>576 002</b>	<b>555 218</b>	<b>555 218</b>	<b>614 083</b>	<b>675 432</b>	<b>687 460</b>

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

Strategic Objective	Goal	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	246 466	293 929	308 152	323 336	331 231	331 231	345 755	361 916	384 026
Essential Services	1.2 Provide for the needs of informal settlements through improved services	-	-	-	-	-	-	-	-	-
Governance	2.1 Support Institutional Transformation & Development	75 127	74 574	93 382	70 549	71 175	71 175	77 421	82 680	87 552
Governance	2.2 Ensure financial viability.	30 164	30 775	30 183	46 588	42 554	42 554	44 229	52 683	56 119
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.	3 524	1 681	1 926	2 238	2 279	2 279	2 511	2 682	2 864
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	36 838	39 800	45 000	85 229	88 085	88 085	93 265	95 645	101 951
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	21 821	7 559	32 461	18 003	19 464	19 464	19 186	39 990	31 467
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	1 220	1 816	1 825	2 087	2 303	2 303	2 215	2 057	2 197
Allocations to other priorities										
<b>Total Expenditure</b>		<b>415 160</b>	<b>450 134</b>	<b>512 929</b>	<b>548 030</b>	<b>557 091</b>	<b>557 091</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>

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

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A			31 448	46 913	500	500	500	23 191	52 389	24 953
Essential Services	1.2 Provide for the needs of informal settlements through improved services	B		8 502	-	-	2 795	3 755	3 755	40 376	14 244	22 055
Governance	2.1 Support Institutional Transformation & Development	C			1 602	268	-	-	-	720	1 135	965
Governance	2.2 Ensure financial viability.	D		54 461	367	548	60 378	46 822	46 822	150	50	-
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the	E		411	-	-	16 900	8 832	8 832	540	742	720
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	F			2 051	3 432	187	2 405	2 405	4 990	9 759	8 342
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	G		7 386	-	-	1 535	1 659	1 659			
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	H		118	-	-	180	548	548	11 355	12 174	6 824
Allocations to other priorities			3									
Total Capital Expenditure			1	70 877	35 466	51 162	82 475	64 521	64 521	81 321	90 492	63 858



WC022 Witzberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Essential Services</b>										
Sustainable provision & maintenance of basic infrastructure										
% Expenditure on Operational Budget by Technical Directorate		99.0%	97.9%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
<i>Insert measure/s description</i>										
% Expenditure on Capital Budget by Technical Directorate		96%	100%	98%	96%	96%	96%	96%	96%	96%
<i>Insert measure/s description</i>										
Percentage compliance with drinking water quality standards.		100%	100%	100%	98%	98%	98%	98%	98%	98%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for water services expressed as a % of total		0%	0%	0%	<1%	<1%	<1%	<1%	<1%	<1%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for sewerage services expressed as a % of total		0%	0%	0%	<1%	<1%	<1%	<1%	<1%	<1%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for electricity services expressed as a % of total		0%	0%	0%	<1%	<1%	<1%	<1%	<1%	<1%
<i>Insert measure/s description</i>										
Number of outstanding valid applications for refuse collection services expressed as a %		0%	0%	0%	<1%	<1%	<1%	<1%	<1%	<1%
<i>Insert measure/s description</i>										
Decrease unaccounted water losses.		21%	16%	19%	18%	18%	18%	18%	18%	18%
<i>Insert measure/s description</i>										
Decrease unaccounted electricity losses.		9%	8%	10%	8%	10%	10%	10%	10%	10%
<i>Insert measure/s description</i>										
Kilometres of roads upgraded & rehabilitated		5	10	11	3	3	3	3	3	3
<i>Insert measure/s description</i>										
Provide for the needs of informal settlements through improved services										
Number of subsidised serviced sites developed.		470	605		500	100	100	600	0	100
<i>Insert measure/s description</i>										
Provide basic services - number of informal areas with sufficient communal water		2	3	3	3	3	3	3	3	3
<i>Insert measure/s description</i>										
Provide basic services - number of informal areas with sufficient communal sanitation		2	3	3	3	3	3	3	3	3
<i>Insert measure/s description</i>										
Improve basic services - number of informal settlements receiving a door-to-door refuse		2	3	3	3	3	3	3	3	3
<i>Insert measure/s description</i>										
Number of subsidised electricity connections installed.		43	140	94	309	200	200	100	100	100
<i>Insert measure/s description</i>										
<b>Governance</b>										
Support Institutional Transformation & Development										
Percentage budget spent on implementation of Workplace Skills Plan.		100%	100%	98%	96%	96%	96%	96%	96%	96%
<i>Insert measure/s description</i>										
Percentage of people from employment equity target groups employed in the three		71%	74%	75%	75%	4 Quarterly Reports%	4 Quarterly Reports%	4 Quarterly Reports%	4 Quarterly Reports%	4 Quarterly Reports%
<i>Insert measure/s description</i>										

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Ensure financial viability.</b>										
Financial viability expressed as Debt-Coverage ratio		27	36	40	30	90	90	90	90	90
<i>Insert measure/s description</i>										
Financial viability expressed as Cost-Coverage ratio		2.5	3.6	2.4	2.8	2.8	2.8	2.8	2.8	2.8
<i>Insert measure/s description</i>										
Financial viability expressed outstanding service debtors		70%	55%	54%	44%	44%	44%	44%	42%	42%
<i>Insert measure/s description</i>										
Opinion of the Auditor-General on annual financial statements of the previous year.		Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
<i>Insert measure/s description</i>										
Increased revenue collection		94%	94%	95%	95%	95%	95%	95%	95%	96%
<i>Insert measure/s description</i>										
Percentage of budget spent on repairs & maintenance.		99%	98%	99%	99%	99%	99%	99%	99%	99%
<i>Insert measure/s description</i>										
Percentage spend of capital budget.		95%	97%	97%	96%	96%	96%	96%	96%	96%
<i>Insert measure/s description</i>										
To maintain and strengthen relations with international- & inter-governmental partners as										
Number of IDP community meetings held.		14	14	14	14	14	14	14	14	14
<i>Insert measure/s description</i>										
Number of meetings with inter-governmental partners.		10	10	12	12	12	12	12	12	12
<i>Insert measure/s description</i>										
<b>Communal Services</b>										
Provide & maintain facilities that make citizens feel at home.										
Customer satisfaction survey (Score 1-5) - community facilities.		2.3	2.3	2.2	2.5	1 Survey	0 Survey	1 Survey	1 Survey	1 Survey
<i>Insert measure/s description</i>										
% Expenditure on Operational Budget by Community Directorate		99%	100%	100%	99%	99%	99%	99%	99%	99%
<i>Insert measure/s description</i>										
% Expenditure on Capital Budget by Community Directorate		97%	84%	96%	96%	96%	96%	96%	96%	96%
<i>Insert measure/s description</i>										
<b>Socio-Economic Support Services</b>										
Support the poor & vulnerable through programmes & policy										
Number of account holders subsidised through the municipality's indigent Policy		2 794	2 673	2 521	2 750	3 000	3 000	5 000	5 000	5 000
<i>Insert measure/s description</i>										
Number of jobs created through municipality's LED initiatives including		421	427	398	390	390	390	390	400	400
<i>Insert measure/s description</i>										
Number of social development programmes implemented		17	23	22	20	20	20	20	20	20
<i>Insert measure/s description</i>										
Number of housing opportunities provided per year.		42	0	200	309	107	107	100	100	100
<i>Insert measure/s description</i>										
Number of Rental Stock transferred		58	45	65	60	60	60	50	60	60
<i>Insert measure/s description</i>										
Create an enabling environment to attract investment & support local economy.										
Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation		Phase 1 implement	Phase 2 implement	Phase 2 implement	Phase 4 implement	Phase 4 implement	Phase 4 implement	Review of plan	Phase 1 implement	Phase 2 implement
<i>Insert measure/s description</i>										
Compile & Implementation of LED Strategy		Approved Strategy	Approved Strategy	Approved Strategy	Review of Plan	Review of Plan	Review of Plan	Phase 1 implement	Phase 2 implement	Review of plan
<i>Insert measure/s description</i>										

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.4%	6.0%	5.4%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.6%	7.0%	6.6%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	5.6%	0.0%	14.4%	11.2%	11.2%	11.2%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	194.6%	109.6%	72.5%	29.7%	30.1%	30.1%	30.1%	8.3%	8.8%	9.3%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.6	1.7	2.1	1.6	1.7	1.7	1.7	1.8	1.6	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.6	1.7	2.1	1.6	1.7	1.7	1.7	1.8	1.6	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	1.0	1.0	1.2	1.1	1.1	1.1	0.8	0.6	0.6
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		98.6%	98.3%	110.3%	96.1%	96.1%	96.1%	96.1%	107.7%	107.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		98.6%	98.3%	110.3%	96.1%	96.1%	96.1%	96.1%	107.7%	107.8%	107.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.2%	13.7%	12.6%	9.4%	9.9%	9.9%	9.9%	15.0%	19.6%	24.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		80.4%	56.1%	57.7%	113.2%	43.6%	43.6%	43.6%	23.2%	22.0%	19.3%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	16 682	16 400	20 636	16 460	16 460	16 460	16 460	16 460	16 460	16 460
	Total Cost of Losses (Rand '000)	11 867	13 141	17 967	15 092	18 865	18 865	18 865	19 809	20 799	21 839
	% Volume (units purchased and generated less units sold)/units purchased and generated	8.6%	8.2%	10.0%	8.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 463	962	1 260	1 171	1 171	1 171	1 171	1 171	1 171	1 171
	Total Cost of Losses (Rand '000)	836	622	488	517	517	517	517	543	570	599
	% Volume (units purchased and generated less units sold)/units purchased and generated	20.7%	15.8%	19.4%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.5%	26.4%	25.8%	31.9%	30.8%	30.8%	30.8%	30.9%	30.0%	30.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.9%	28.3%	27.4%	33.9%	32.8%	32.8%	32.8%	32.7%	31.8%	32.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.3%	4.4%	4.5%	3.9%	3.7%	3.7%	3.7%	3.4%	3.1%	3.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.3%	9.9%	8.5%	9.7%	9.6%	9.6%	9.6%	8.0%	7.8%	8.0%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	12.7	13.9	31.7	31.6	31.6	31.6	46.6	46.7	46.8	49.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.2%	18.3%	18.4%	12.8%	13.7%	13.7%	13.7%	22.0%	29.7%	37.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	3.1	2.1	2.4	4.3	4.3	4.3	5.0	7.2	10.1

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	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			84	75	116	116	116	116	116	116	116	116
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
<b>Monthly household income (no. of households)</b>												
No income	1, 12		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	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< 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
<b>Household/demographics (000)</b>												
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
<b>Housing statistics</b>												
Formal	3		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			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6					5.0%	5.0%	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%	5.0%	5.0%	5.0%	5.0%
Remuneration increases						6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Consumption growth (electricity)						2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Consumption growth (water)						2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
<b>Collection rates</b>												
Property tax/service charges	7					98.2%	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						98.2%	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

Total municipal services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
		<b>Household service targets (000)</b>										
		<b>Water:</b>										
		Piped water inside dwelling	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845
		Piped water inside yard (but not in dwelling)	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
8		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	12 536	12 536	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>	-	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
		<b>Sanitation/sewerage:</b>										
		Flush toilet (connected to sewerage)	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300
		Flush toilet (with septic tank)	730	730	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	1 691
		<i>Minimum Service Level and Above sub-total</i>	12 721	12 721	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>	-	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
		<b>Energy:</b>										
		Electricity (at least min.service level)	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769
		Electricity - prepaid (min.service level)	11 264	11 264	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>	13 033	13 033	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>	-	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
		<b>Refuse:</b>										
		Removed at least once a week	11 067	11 067	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>	11 067	11 067	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>	-	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067

Municipal in-house services		Ref.	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
			<b>Household service targets (000)</b>								
			<b>Water:</b>								
			10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845	10 845
			1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691	1 691
8											
10											
			<i>Minimum Service Level and Above sub-total</i>								
			12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
9											
10											
			<i>Below Minimum Service Level sub-total</i>								
			-	-	-	-	-	-	-	-	-
			<b>Total number of households</b>								
			12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536	12 536
			<b>Sanitation/sewerage:</b>								
			10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300
			730	730	730	730	730	730	730	730	730
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			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>								
			12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
			<i>Below Minimum Service Level sub-total</i>								
			-	-	-	-	-	-	-	-	-
			<b>Total number of households</b>								
			12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721	12 721
			<b>Energy:</b>								
			1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769	1 769
			11 264	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>								
			13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
			<i>Below Minimum Service Level sub-total</i>								
			-	-	-	-	-	-	-	-	-
			<b>Total number of households</b>								
			13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033	13 033
			<b>Refuse:</b>								
			11 067	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>								
			11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067
			<i>Below Minimum Service Level sub-total</i>								
			-	-	-	-	-	-	-	-	-
			<b>Total number of households</b>								
			11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067	11 067

Detail of Free Basic Services (FBS) provided		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Electricity	Ref.	<i>Location of households for each type of FBS</i>									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	1 641 857	1 326 334	1 405 843	-	-	-	3 588 016	3 803 298	4 031 498
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref.	<i>Location of households for each type of FBS</i>									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	3 276 253	2 820 352	2 746 616	-	-	-	5 328 727	5 806 451	6 154 839
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	<i>Location of households for each type of FBS</i>									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	4 971 354	5 067 442	5 215 558	-	-	-	11 464 600	12 152 477	12 881 627
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	<i>Location of households for each type of FBS</i>									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	5 469 181	5 653 483	4 163 140	-	-	-	8 928 010	9 388 712	9 952 036
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-





WC022 Witzenberg - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Valuation:</b>										
Date of valuation:	1	2013/07/01	2013/07/01							
Financial year valuation used		2014/15	2015/16	2016/17	2017/18			2018/19		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider
No. of data collectors (FTE)	3	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider
No. of internal valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider
No. of external valuers (FTE)	3	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider
No. of additional valuers (FTE)	4	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider	Service provider
Valuation appeal board established? (Y/N)		Yes	Yes	Yes						
Implementation time of new valuation roll (mths)		July	July	July						
No. of properties	5	13 850	13 919	13 989	14 059	14 059	14 059	14 059	14 059	14 059
No. of sectional title values	5	558	558	558	558	558	558	558	558	558
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	2	2	2	2	2	2	2	2
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	-	-	-	-	-	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>										
Total value used for rating (Rm)	5	7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 764
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No					
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)		N/A	N/A	N/A	N/A					
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%					
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	49 826	56 176	61 025	65 926	65 926	65 926	65 926	65 926	65 926
Rate revenue expected to collect (R'000)	6	48 044	53 367	57 974	62 630	62 630	62 630	62 630	62 630	62 630
Expected cash collection rate (%)		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.
<b>Current Year 2017/18</b>										
<b>Valuation:</b>										
No. of properties		10 347	82	363	1 898	147		81		559
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	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	5	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-
Years since last valuation (select)		3	3	3	3	3	3	3	3	3
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		155								8
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)	2	557	8	35						22
<b>Total valuation reductions:</b>										
Total value used for rating (Rm)	6	2 048	434	606	5 197	404	-	7	-	0
Total land value (Rm)	6									
Total value of improvements (Rm)	6									
Total market value (Rm)	6	2 760	442	641	5 197	404	-	7		30
<b>Rating:</b>										
Average rate	3	0.009910	0.018829	0.018829	0.003330	0.018829	-	0.002478	-	0.007928
Rate revenue budget (R '000)		20 292	8 180	11 416	17 307	7 612	-	16	-	3
Rate revenue expected to collect (R'000)		18 412	8 017	11 188	16 442	7 612	-	15	-	2
Expected cash collection rate (%)	4	90.7%	98.0%	98.0%	95.0%	100.0%	100.0%	95.0%	95.0%	80.0%
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)		100	100	100	100	100	100	100	100	100
Rebates, exemptions - pensioners (R'000)		0								0
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	0	-	-	-	-	-
Rebates, exemptions - other (R'000)		100	100	100	100	100	100	100	100	100
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,eductns,discs (R'000)</b>										

WC022 Witzenberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.
<b>Budget Year 2018/19</b>										
<b>Valuation:</b>										
No. of properties		10 328	83	363	1 881	143	-	81		558
No. of sectional title property values										
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	2	2	2	2	2	2	2	2
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	5	In Process	In Process	In Process	In Process	In Process		In Process	In Process	In Process
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		155								8
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)	2	675	10	42						26
<b>Total valuation reductions:</b>										
Total value used for rating (Rm)	6	2 538	595	781	13 008	821	-	10	-	0
Total land value (Rm)	6									
Total value of improvements (Rm)	6									
Total market value (Rm)	6	3 367	605	823	13 008	821	-	10	-	34
<b>Rating:</b>										
Average rate	3	0.008250	0.014900	0.014900	0.001374	0.013000	-	0.002100		0.007400
Rate revenue budget (R '000)		20 934	8 872	11 630	17 872	10 671	-	21	-	2
Rate revenue expected to collect (R'000)		18 739	8 694	11 398	16 978	10 671	-	20	-	2
Expected cash collection rate (%)	4	89.5%	98.0%	98.0%	95.0%	100.0%	100.0%	95.0%	95.0%	80.0%
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)		120	120	120	120	120	120	120	120	120
Rebates, exemptions - pensioners (R'000)		0								0
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	0	-	-	-	-	-
Rebates, exemptions - other (R'000)		120	120	120	120	120	120	120	120	120
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,reductns,discs (R'000)</b>										

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Property rates (rate in the Rand)</b>									
Residential properties	1		0.0073	0.0085	0.0092	0.0099	0.0083	0.0089	0.0096
Residential properties - vacant land			0.0110	0.0128	0.0138	0.0149	0.0021	0.0134	0.0144
Formal/informal settlements			0.0059	0.0068	0.0073	0.0079	0.0074	0.0071	0.0077
Small holdings			0.0073	0.0085	0.0092	0.0099	0.0083	0.0089	0.0096
Farm properties - used			0.0018	0.0021	0.0023	0.0025	0.0010	0.0022	0.0024
Farm properties - not used			0.0018	0.0021	0.0023	0.0025	0.0010	0.0022	0.0024
Industrial properties			0.0140	0.0162	0.0174	0.0188	0.0149	0.0169	0.0182
Business and commercial properties			0.0140	0.0162	0.0174	0.0188	0.0149	0.0169	0.0182
Communal land - residential			0.0073	0.0085	0.0092	0.0099	0.0083	0.0089	0.0096
Communal land - small holdings			0.0073	0.0085	0.0092	0.0099	0.0083	0.0089	0.0096
Communal land - farm property			0.0018	0.0021	0.0023	0.0025	0.0010	0.0022	0.0024
Communal land - business and commercial			0.0140	0.0162	0.0174	0.0188	0.0149	0.0169	0.0182
Communal land - other			0.0073	0.0085	0.0092	0.0099	0.0083	0.0089	0.0096
State-owned properties			0.0140	0.0162	0.0174	0.0188	0.0124	0.0169	0.0182
Municipal properties			0.0073	0.0085	0.0092	0.0099	0.0083	0.0089	0.0096
Public service infrastructure			0.0018	0.0021	0.0023	0.0025	0.0021	0.0022	0.0024
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			0.0140	0.0162	0.0174	0.0188	0.0124	0.0169	0.0182
Restitution and redistribution properties		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Protected areas		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
National monuments properties			0.0018	0.0021	0.0023	0.0025	0.0021	0.0022	0.0024
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>Residential properties</i>									
R15 000 threshold rebate			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
Indigent rebate or exemption			70 000	70 000	70 000				
Pensioners/social grants rebate or exemption						1	1	1	1
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<i>Other rebates or exemptions</i>									
<b>Water tariffs</b>									
<i>Domestic</i>									
Basic charge/flat fee (Rands/month)			82	82	82	82	83	83	83
Service point - vacant land (Rands/month)			93	102	112	123	136	146	156
Water usage - flat rate tariff (c/k)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - life line tariff (describe structure)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water usage - Block 1 (c/k) (fill in thresholds)			413	285	285	285	300	300	300
Water usage - Block 2 (c/k) (fill in thresholds)			697	695	745	805	868	929	994
Water usage - Block 3 (c/k) (fill in thresholds)			642	684	745	805	868	929	994
Water usage - Block 4 (c/k) (fill in thresholds)			602	684	745	805	868	929	994
Other	2		2 910	2 910	2 910	3 000	3 027	3 027	3 027
<b>Waste water tariffs</b>									
<i>Domestic</i>									
Basic charge/flat fee (Rands/month)			168	179	190	202	216	231	247
Service point - vacant land (Rands/month)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Waste water - flat rate tariff (c/k)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 1 (c/k) (fill in structure)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 2 (c/k) (fill in structure)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 3 (c/k) (fill in structure)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volumetric charge - Block 4 (c/k) (fill in structure)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other	2		n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Electricity tariffs</b>									
<i>Domestic</i>									
Basic charge/flat fee (Rands/month)			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Service point - vacant land (Rands/month)			118	137	148	174	192	205	219
FBE (how is this targeted?)									
Life-line tariff - meter (describe structure)									
Life-line tariff - prepaid (describe structure)									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh) (fill in thresholds)			92	98	106	143	154	164	175
Meter - IBT Block 2 (c/kwh) (fill in thresholds)			107	114	125	143	154	164	175
Meter - IBT Block 3 (c/kwh) (fill in thresholds)			134	150	165	143	154	164	175
Meter - IBT Block 4 (c/kwh) (fill in thresholds)			145	171	188	193	208	222	237
Meter - IBT Block 5 (c/kwh) (fill in thresholds)									
Prepaid - IBT Block 1 (c/kwh) (fill in thresholds)			88	95	99	125	135	144	154
Prepaid - IBT Block 2 (c/kwh) (fill in thresholds)			107	115	122	125	135	144	154
Prepaid - IBT Block 3 (c/kwh) (fill in thresholds)			129	145	161	125	135	144	154
Prepaid - IBT Block 4 (c/kwh) (fill in thresholds)			156	176	193	217	233	249	266
Prepaid - IBT Block 5 (c/kwh) (fill in thresholds)									
Other	2								
<b>Waste management tariffs</b>									
<i>Domestic</i>									
Street cleaning charge			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Basic charge/flat fee			183	198	-	-	166.52 - 256.18	178.2 - 274.1	190.7 - 293.3
80l bin - once a week									
250l bin - once a week									

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

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>Indigent rebate</i>									
			15 000	15 000	15 000	15 000	15 000	15 000	15 000
			70 000	70 000	70 000	85 000	85 000	85 000	85 000
						-	-	-	-
						100 000	100 000	100 000	100 000
						100 000	100 000	100 000	100 000
<b>Water tariffs</b>									
<i>Indigent rebate</i>									
		(fill in thresholds)	6 KL	6 KL	6 KL	6 KL	6 KL	6 KL	6 KL
		(fill in thresholds)	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
<b>Waste water tariffs</b>									
<i>Indigent rebate</i>									
		(fill in structure)	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge	Basic Charge
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
<b>Electricity tariffs</b>									
<i>Indigent rebate</i>									
		(fill in thresholds)	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh	50 kWh
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		419.22	485.21	524.03	495.50	495.50	495.50	(19.5%)	398.75	445.00	480.00
Electricity: Basic levy		-	-	-	-	-	-		-	-	-
Electricity: Consumption		1 149.74	1 278.00	1 393.00	1 420.00	1 420.00	1 420.00	7.8%	1 530.31	1 634.98	1 746.81
Water: Basic levy		72.29	72.29	72.29	72.29	72.29	72.29	0.7%	72.81	72.81	72.81
Water: Consumption		168.42	161.40	171.94	184.50	184.50	184.50	7.6%	198.59	211.38	225.07
Sanitation		147.05	157.35	166.79	176.80	176.80	176.80	6.9%	189.05	202.29	216.45
Refuse removal		160.43	173.27	-	184.44	184.44	184.44	6.0%	195.51	209.21	223.86
Other											
<b>sub-total</b>		<b>2 117.16</b>	<b>2 327.52</b>	<b>2 328.05</b>	<b>2 533.53</b>	<b>2 533.53</b>	<b>2 533.53</b>	<b>2.0%</b>	<b>2 585.01</b>	<b>2 775.67</b>	<b>2 965.00</b>
VAT on Services		237.71	257.92	252.56	285.32	285.32	285.32	14.9%	327.94	349.60	372.75
<b>Total large household bill:</b>		<b>2 354.88</b>	<b>2 585.44</b>	<b>2 580.61</b>	<b>2 818.85</b>	<b>2 818.85</b>	<b>2 818.85</b>	<b>3.3%</b>	<b>2 912.95</b>	<b>3 125.27</b>	<b>3 337.75</b>
<b>% increase/-decrease</b>			<b>9.8%</b>	<b>(0.2%)</b>	<b>9.2%</b>	<b>-</b>	<b>-</b>		<b>3.3%</b>	<b>7.3%</b>	<b>6.8%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		296.82	343.54	371.03	330.33	330.33	330.33	(20.9%)	261.25	296.67	320.00
Electricity: Basic levy		-	-	-	-	-	-		-	-	-
Electricity: Consumption		490.03	535.00	576.00	550.00	550.00	550.00	7.8%	592.65	633.19	676.50
Water: Basic levy		72.29	72.29	72.29	72.29	72.29	72.29	0.7%	72.81	72.81	72.81
Water: Consumption		137.87	130.90	139.24	149.18	149.18	149.18	7.6%	160.51	170.64	181.47
Sanitation		147.05	157.35	166.79	176.80	176.80	176.80	6.9%	189.05	202.29	216.45
Refuse removal		160.43	173.27	-	169.60	169.60	169.60	6.0%	179.77	192.37	205.88
Other											
<b>sub-total</b>		<b>1 304.50</b>	<b>1 412.35</b>	<b>1 325.35</b>	<b>1 448.21</b>	<b>1 448.21</b>	<b>1 448.21</b>	<b>0.5%</b>	<b>1 456.04</b>	<b>1 567.95</b>	<b>1 673.10</b>
VAT on Services		141.07	149.63	133.61	156.50	156.50	156.50	14.5%	179.22	190.69	202.97
<b>Total small household bill:</b>		<b>1 445.57</b>	<b>1 561.98</b>	<b>1 458.96</b>	<b>1 604.71</b>	<b>1 604.71</b>	<b>1 604.71</b>	<b>1.9%</b>	<b>1 635.26</b>	<b>1 758.65</b>	<b>1 876.07</b>
<b>% increase/-decrease</b>			<b>8.1%</b>	<b>(6.6%)</b>	<b>10.0%</b>	<b>-</b>	<b>-</b>		<b>1.9%</b>	<b>7.5%</b>	<b>6.7%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates		131.58	152.29	164.48	165.17	165.17	165.17	(25.1%)	123.75	148.33	160.00
Electricity: Basic levy		-	-	-	-	-	-		-	-	-
Electricity: Consumption		281.62	303.00	321.00	330.00	330.00	330.00	7.8%	355.59	379.91	405.90
Water: Basic levy		-	-	-	-	-	-		-	-	-
Water: Consumption		107.31	100.40	106.55	113.87	113.87	113.87	7.5%	122.42	129.89	137.87
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		<b>520.51</b>	<b>555.69</b>	<b>592.02</b>	<b>609.04</b>	<b>609.04</b>	<b>609.04</b>	<b>(1.2%)</b>	<b>601.77</b>	<b>658.14</b>	<b>703.78</b>
VAT on Services		54.45	56.48	59.86	62.14	62.14	62.14	15.4%	71.70	76.47	81.57
<b>Total small household bill:</b>		<b>574.97</b>	<b>612.17</b>	<b>651.88</b>	<b>671.18</b>	<b>671.18</b>	<b>671.18</b>	<b>0.3%</b>	<b>673.47</b>	<b>734.61</b>	<b>785.34</b>
<b>% increase/-decrease</b>			<b>6.5%</b>	<b>6.5%</b>	<b>3.0%</b>	<b>-</b>	<b>-</b>		<b>0.3%</b>	<b>9.1%</b>	<b>6.9%</b>

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		No Investments @ Year-end			No Investments @ Year-end			1 640	1 738	1 842
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	1 640	1 738	1 842
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	-	-	1 640	1 738	1 842

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<b>Parent municipality</b>														
			No Investments @ Year-end			No Investments @ Year-end								-
														-
														-
														-
<b>Municipality sub-total</b>										-		-		-
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-		-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									-		-		-



WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans		18 349	10 464	7 503	3 078	3 116	3 116	860	912	966
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	18 349	10 464	7 503	3 078	3 116	3 116	860	912	966
<b>Total Borrowing</b>	1	18 349	10 464	7 503	3 078	3 116	3 116	860	912	966
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		56 496	57 095	62 531	73 960	73 497	73 497	88 543	95 312	105 286
Local Government Equitable Share		54 124	54 850	59 734	70 412	70 474	70 474	84 602	92 850	102 274
Finance Management		1 259	926	1 224	1 550	1 538	1 538	1 550	1 550	1 550
EPWP Incentive		1 031	941	1 336	1 485	1 485	1 485	1 780	-	-
Municipal Infrastructure Grant [Schedule 5B]		82	98	238	513	-	-	611	912	1 462
Municipal Systems Improvement			280	-						
Other transfers/grants [insert description]										
Provincial Government:		22 530	11 015	33 301	43 284	30 071	30 071	47 438	67 130	58 181
Western Cape Financial Management Capacity Bui			-	-	-	-	-	360	-	-
Western Cape Financial Management Support Grant		441	-	85	-	-	-	330	330	-
Replacement Funding for most vulnerable B3 municipaliti		5 428	5 653	5 498	-	-	-	9 342	9 222	9 723
Community Library Services Grant		1 550	1 313	3 266	-	-	-	-	-	-
Housing		15 017	-	24 265	41 960	29 747	29 747	32 839	41 430	45 200
Thusong Services Centres Grant			211	-	-	-	-	-	-	110
(CDW) Operational Support Grant		94	66	66	204	204	204	148	148	148
Regional Socio-Economic Project/Violence Prevent			-	-	1 000	-	-	2 000	2 000	-
Development of Sport and Recreation Facilities			-	-	-	-	-	300	-	-
Maintenance and Construction of Transport Infrastructure			3 772	120	120	120	120	2 119	14 000	3 000
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		479	-	-	-	-	-	-	-	-
<i>[insert description]</i>		479								
<b>Total Operating Transfers and Grants</b>	5	<b>79 506</b>	<b>68 110</b>	<b>95 832</b>	<b>117 244</b>	<b>103 568</b>	<b>103 568</b>	<b>135 981</b>	<b>162 442</b>	<b>163 467</b>
<b>Capital Transfers and Grants</b>										
National Government:		19 479	23 348	26 944	31 226	19 946	19 946	35 920	45 450	28 400
Municipal Infrastructure Grant (MIG)		18 541	19 018	21 641	19 496	19 946	19 946	21 420	21 499	22 000
Integrated National Electrification Programme		820	3 362	4 917	-	-	-	5 000	4 480	6 400
Regional Bulk Infrastructure		118	-	-	11 730	-	-	9 500	19 471	-
Local Government Financial Man			314	385				-	-	-
Rural Households Infrastructure			74	-						
Municipal Systems Improvement			580	-						
Provincial Government:		32 155	32 099	11 824	-	-	-	-	-	-
Housing		29 697	27 008	7 695				-	-	-
Municipal Infrastructure Support Grant		527	151	1 187				-	-	-
Library Conditional Grant		1 868	896	537						
MRF		62	-	-						
Department of Local Government			4 043	2 405						
District Municipality:		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation</i>										
Other grant providers:		6 838	-	-	-	-	-	-	-	-
<i>Belgium</i>										
<i>Public Contribution</i>		6 838								
<b>Total Capital Transfers and Grants</b>	5	<b>58 472</b>	<b>55 447</b>	<b>38 768</b>	<b>31 226</b>	<b>19 946</b>	<b>19 946</b>	<b>35 920</b>	<b>45 450</b>	<b>28 400</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>137 978</b>	<b>123 557</b>	<b>134 600</b>	<b>148 470</b>	<b>123 514</b>	<b>123 514</b>	<b>171 901</b>	<b>207 892</b>	<b>191 867</b>

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		56 496	57 095	62 531	73 960	73 497	73 497	88 543	95 312	105 286
Local Government Equitable Share		54 124	54 850	59 734	70 412	70 474	70 474	84 602	92 850	102 274
Finance Management		1 259	926	1 224	1 550	1 538	1 538	1 550	1 550	1 550
EPWP Incentive		1 031	941	1 336	1 485	1 485	1 485	1 780	-	-
Municipal Infrastructure Grant [Schedule 5B]		82	98	238	513	-	-	611	912	1 462
Municipal Systems Improvement		-	280	-	-	-	-	-	-	-
<b>Other transfers/grants [insert description]</b>										
<b>Provincial Government:</b>		22 530	11 015	33 301	43 284	30 071	30 071	47 438	67 130	58 181
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	360	-	-
Western Cape Financial Management Support Grant		441	-	85	-	-	-	330	330	-
Replacement Funding for most vulnerable B3 municipalities		5 428	5 653	5 498	-	-	-	9 342	9 222	9 723
Community Library Services Grant		1 550	1 313	3 266	-	-	-	-	-	-
Housing		15 017	-	24 265	41 960	29 747	29 747	32 839	41 430	45 200
Thusong Services Centres Grant		-	211	-	-	-	-	-	-	110
(CDW) Operational Support Grant		94	66	66	204	204	204	148	148	148
Regional Socio-Economic Project/Violence Prevention Through Urban Upgrading		-	-	-	1 000	-	-	2 000	2 000	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	300	-	-
Maintenance and Construction of Transport Infrastructure		-	3 772	120	120	120	120	2 119	14 000	3 000
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		479	-	-	-	-	-	-	-	-
<i>Belgium</i>		479								
<b>Total operating expenditure of Transfers and Grants:</b>		<b>79 506</b>	<b>68 110</b>	<b>95 832</b>	<b>117 244</b>	<b>103 568</b>	<b>103 568</b>	<b>135 981</b>	<b>162 442</b>	<b>163 467</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		19 479	23 348	26 944	31 226	19 946	19 946	35 920	45 450	28 400
Municipal Infrastructure Grant (MIG)		18 541	19 018	21 641	19 496	19 946	19 946	21 420	21 499	22 000
Integrated National Electrification Programme		820	3 362	4 917	-	-	-	5 000	4 480	6 400
Regional Bulk Infrastructure		118	-	-	11 730	-	-	9 500	19 471	-
Local Government Financial Man		-	314	385	-	-	-	-	-	-
Rural Households Infrastructure		-	74	-	-	-	-	-	-	-
Municipal Systems Improvement		-	580	-	-	-	-	-	-	-
<b>Provincial Government:</b>		32 155	32 099	11 824	-	-	-	-	-	-
Housing		29 697	27 008	7 695	-	-	-	-	-	-
Municipal Infrastructure Support Grant		527	151	1 187	-	-	-	-	-	-
Library Conditional Grant		1 868	896	537	-	-	-	-	-	-
MRF		62	-	-	-	-	-	-	-	-
Department of Local Government		-	4 043	2 405	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		6 838	-	-	-	-	-	-	-	-
<i>Belgium</i>		-	-	-	-	-	-	-	-	-
<i>Public Contribution</i>		6 838	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>58 472</b>	<b>55 447</b>	<b>38 768</b>	<b>31 226</b>	<b>19 946</b>	<b>19 946</b>	<b>35 920</b>	<b>45 450</b>	<b>28 400</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>137 978</b>	<b>123 557</b>	<b>134 600</b>	<b>148 470</b>	<b>123 514</b>	<b>123 514</b>	<b>171 901</b>	<b>207 892</b>	<b>191 867</b>

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		56 496	57 095	62 531	73 960	73 497	73 497	88 543	95 312	105 286
Conditions met - transferred to revenue		56 496	57 095	62 531	73 960	73 497	73 497	88 543	95 312	105 286
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		22 530	11 015	33 301	43 284	30 071	30 071	47 438	67 130	58 181
Conditions met - transferred to revenue		22 530	11 015	33 301	43 284	30 071	30 071	47 438	67 130	58 181
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		479	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		479	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>79 506</b>	<b>68 110</b>	<b>95 832</b>	<b>117 244</b>	<b>103 568</b>	<b>103 568</b>	<b>135 981</b>	<b>162 442</b>	<b>163 467</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		19 479	23 348	26 944	31 226	19 946	19 946	35 920	45 450	28 400
Conditions met - transferred to revenue		19 479	23 348	26 944	31 226	19 946	19 946	35 920	45 450	28 400
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		32 155	32 099	11 824	-	-	-	-	-	-
Conditions met - transferred to revenue		32 155	32 099	11 824	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		6 838	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		6 838	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>58 472</b>	<b>55 447</b>	<b>38 768</b>	<b>31 226</b>	<b>19 946</b>	<b>19 946</b>	<b>35 920</b>	<b>45 450</b>	<b>28 400</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>137 978</b>	<b>123 557</b>	<b>134 600</b>	<b>148 470</b>	<b>123 514</b>	<b>123 514</b>	<b>171 901</b>	<b>207 892</b>	<b>191 867</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Operating Transfer - Non Profit Institutions</i>	2	922	969	941	1 064	1 193	1 193	1 193	1 103	1 169	1 239
<i>Operating Transfer - Households</i>		-	-	-	14 699	15 893	15 893	15 893	13 304	33 844	25 039
Total Cash Transfers To Entities/Ems'		922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	922	969	941	15 763	17 086	17 086	17 086	14 407	35 012	26 277

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		7 160	7 715	7 890	7 196	7 196	7 196	7 213	7 646	8 105
Pension and UIF Contributions		-	904	836	1 003	1 003	1 003	1 063	1 127	1 194
Medical Aid Contributions		905	42	54	201	201	201	212	225	239
Motor Vehicle Allowance		-	-	-	651	651	651	692	734	778
Cellphone Allowance		-	-	-	556	556	556	1 023	1 084	1 149
Housing Allowances		-	-	-	425	425	425	455	483	511
Other benefits and allowances		-	-	-	50	50	50	50	53	56
<b>Sub Total - Councillors</b>		<b>8 065</b>	<b>8 662</b>	<b>8 780</b>	<b>10 083</b>	<b>10 083</b>	<b>10 083</b>	<b>10 709</b>	<b>11 352</b>	<b>12 033</b>
% increase	4		7.4%	1.4%	14.8%	-	-	6.2%	6.0%	6.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3 656	3 899	4 112	4 260	4 184	4 184	3 594	3 809	4 038
Pension and UIF Contributions		698	803	812	704	704	704	739	783	830
Medical Aid Contributions		-	-	-	131	131	131	127	135	143
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		690	730	774	805	805	805	840	891	944
Motor Vehicle Allowance	3	790	848	910	945	945	945	993	1 052	1 115
Cellphone Allowance	3	-	-	-	64	64	64	67	71	76
Housing Allowances	3	85	53	-	138	138	138	145	154	163
Other benefits and allowances	3	92	230	169	158	100	100	108	115	122
Payments in lieu of leave		-	-	217	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 012</b>	<b>6 562</b>	<b>6 993</b>	<b>7 205</b>	<b>7 071</b>	<b>7 071</b>	<b>6 614</b>	<b>7 010</b>	<b>7 431</b>
% increase	4		9.2%	6.6%	3.0%	(1.9%)	-	(6.5%)	6.0%	6.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		66 383	64 468	70 155	97 371	92 789	92 789	108 292	114 128	122 061
Pension and UIF Contributions		11 339	11 386	12 616	15 318	15 274	15 274	16 388	17 503	18 728
Medical Aid Contributions		5 102	5 282	5 825	6 806	6 806	6 806	7 283	7 793	8 338
Overtime		9 208	7 569	8 642	10 974	12 390	12 390	11 713	12 533	13 409
Performance Bonus		4 909	4 883	6 034	7 091	7 091	7 091	7 651	8 186	8 759
Motor Vehicle Allowance	3	3 145	2 413	3 100	4 092	4 008	4 008	4 099	4 386	4 693
Cellphone Allowance	3	-	-	-	378	395	395	378	405	433
Housing Allowances	3	689	585	593	1 490	1 490	1 490	1 541	1 649	1 764
Other benefits and allowances	3	4 916	12 108	13 506	1 596	1 613	1 613	4 035	4 318	4 620
Payments in lieu of leave		536	1 996	877	791	791	791	831	889	951
Long service awards		419	463	447	388	388	388	407	436	466
Post-retirement benefit obligations	6	2 926	3 164	4 031	10 126	10 126	10 126	10 632	11 376	12 173
<b>Sub Total - Other Municipal Staff</b>		<b>109 571</b>	<b>114 317</b>	<b>125 825</b>	<b>156 422</b>	<b>153 163</b>	<b>153 163</b>	<b>173 251</b>	<b>183 602</b>	<b>196 396</b>
% increase	4		4.3%	10.1%	24.3%	(2.1%)	-	13.1%	6.0%	7.0%
<b>Total Parent Municipality</b>		<b>123 648</b>	<b>129 541</b>	<b>141 598</b>	<b>173 711</b>	<b>170 317</b>	<b>170 317</b>	<b>190 573</b>	<b>201 964</b>	<b>215 860</b>
			4.8%	9.3%	22.7%	(2.0%)	-	11.9%	6.0%	6.9%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>123 648</b>	<b>129 541</b>	<b>141 598</b>	<b>173 711</b>	<b>170 317</b>	<b>170 317</b>	<b>190 573</b>	<b>201 964</b>	<b>215 860</b>
% increase	4		4.8%	9.3%	22.7%	(2.0%)	-	11.9%	6.0%	6.9%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>115 583</b>	<b>120 879</b>	<b>132 818</b>	<b>163 628</b>	<b>160 234</b>	<b>160 234</b>	<b>179 864</b>	<b>190 612</b>	<b>203 827</b>

WC022 Witzenberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		-	82 961	682 142			765 103
Chief Whip			-	-	-			-
Executive Mayor			-	29 472	915 791			945 263
Deputy Executive Mayor			-	83 236	681 867			765 103
Executive Committee			-	334 406	2 545 858			2 880 264
Total for all other councillor			-	532 853	4 820 534			5 353 387
<b>Total Councillors</b>	8	-	-	1 062 928	9 646 192			10 709 120
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			791 538	281 150	253 129	207 229		1 533 046
Chief Financial Officer			550 541	192 070	302 766	159 566		1 204 943
Director Technical Services			701 805	4 760	392 186	154 389		1 253 140
Director Corporate Services			647 093	170 095	228 189	159 566		1 204 943
Director Community Services			738 413	219 286	135 876	159 566		1 253 141
								-
<i>List of each official with packages &gt;= senior manager</i>								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	3 429 390	867 361	1 312 146	840 316		6 449 213
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	3 429 390	1 930 289	10 958 338	840 316		17 158 333

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		23	23	-	23	23	-	23	23	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	23	23	-	23	23	-	23	23	-
Professionals		23	19	4	23	19	4	23	19	4
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		23	19	4	23	19	4	23	19	4
Technicians		79	74	5	79	74	5	79	74	5
<i>Finance</i>		11	11	-	11	11	-	11	11	-
<i>Spatial/town planning</i>		5	5	-	5	5	-	5	5	-
<i>Information Technology</i>		1	1	-	1	1	-	1	1	-
<i>Roads</i>		3	3	-	3	3	-	3	3	-
<i>Electricity</i>		8	8	-	8	8	-	8	8	-
<i>Water</i>		2	2	-	2	2	-	2	2	-
<i>Sanitation</i>		2	2	-	2	2	-	2	2	-
<i>Refuse</i>		4	4	-	4	4	-	4	4	-
<i>Other</i>		43	38	5	43	38	5	43	38	5
Clerks (Clerical and administrative)		115	96	19	115	96	19	115	96	19
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		74	71	3	74	71	3	74	71	3
Elementary Occupations		321	279	42	321	279	42	321	279	42
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>663</b>	<b>585</b>	<b>78</b>	<b>663</b>	<b>585</b>	<b>78</b>	<b>663</b>	<b>585</b>	<b>78</b>
% increase					-	-	-	-	-	-
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10	60	57	3	60	57	3	60	57	3
Human Resources personnel headcount	8, 10	8	8	-	8	8	-	8	8	-



WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>																
Property rates		32 201	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	2 800	70 002	74 202	78 654
Service charges - electricity revenue		21 214	21 214	21 214	16 500	16 500	16 500	16 500	18 857	21 214	23 571	23 571	18 857	235 714	249 857	264 848
Service charges - water revenue		2 932	2 513	3 351	3 351	3 769	3 769	4 188	4 188	4 188	3 351	3 351	2 932	41 882	44 237	46 891
Service charges - sanitation revenue		2 956	1 391	1 217	1 217	1 217	1 565	1 217	1 217	1 217	1 217	1 217	1 739	17 387	18 430	19 536
Service charges - refuse revenue		1 928	1 928	1 714	1 714	1 714	1 714	1 714	1 714	1 714	1 714	1 714	2 142	21 424	22 516	23 867
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		850	850	850	850	850	850	850	850	850	850	850	850	10 198	10 810	11 459
Interest earned - external investments		684	684	684	684	684	684	684	684	684	684	684	684	8 202	8 695	9 216
Interest earned - outstanding debtors		471	471	471	471	471	471	471	471	471	471	471	471	5 651	5 990	6 349
Dividends received		0	0	0	0	0	0	0	0	0	0	0	0	4	4	5
Fines, penalties and forfeits		1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	18 904	19 482	20 651
Licences and permits		305	305	305	305	305	305	305	305	305	305	305	305	3 655	3 915	4 149
Agency services		406	406	406	406	406	406	406	406	406	406	406	406	4 878	5 170	5 480
Transfers and subsidies		11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 546	135 381	160 497	162 885
Other revenue		772	772	772	772	772	772	772	772	772	772	772	772	9 267	12 106	8 773
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>77 552</b>	<b>46 867</b>	<b>47 317</b>	<b>42 603</b>	<b>43 021</b>	<b>43 369</b>	<b>43 440</b>	<b>45 797</b>	<b>48 155</b>	<b>49 674</b>	<b>49 674</b>	<b>45 078</b>	<b>582 548</b>	<b>635 910</b>	<b>662 764</b>
<b>Expenditure By Type</b>																
Employee related costs		14 978	14 978	14 978	14 978	14 978	14 978	14 978	14 978	14 978	14 978	14 978	15 111	179 864	190 612	203 827
Remuneration of councillors		892	892	892	892	892	892	892	892	892	892	892	892	10 709	11 352	12 033
Debt impairment		1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 203	30 005	31 806
Depreciation & asset impairment		3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 586	3 585	43 032	45 565	48 930
Finance charges		306	306	306	306	306	306	306	306	306	306	306	306	3 671	3 892	4 125
Bulk purchases		17 779	17 779	17 779	13 828	13 828	13 828	13 828	15 803	17 779	19 754	19 754	15 803	197 541	207 432	219 878
Other materials		1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 800	21 062	20 859	21 536
Contracted services		3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	3 993	4 157	48 085	45 237	47 452
Transfers and subsidies		1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	14 407	35 012	26 277
Other expenditure		3 644	3 644	3 644	3 644	3 644	3 644	3 644	3 644	3 644	3 644	3 644	3 923	44 008	47 688	50 314
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>49 980</b>	<b>49 980</b>	<b>49 980</b>	<b>46 029</b>	<b>46 029</b>	<b>46 029</b>	<b>46 029</b>	<b>48 005</b>	<b>49 980</b>	<b>51 956</b>	<b>51 956</b>	<b>48 628</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit)</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	31 535	39 522	24 696
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>30 199</b>	<b>(485)</b>	<b>(35)</b>	<b>(799)</b>	<b>(380)</b>	<b>(32)</b>	<b>39</b>	<b>421</b>	<b>802</b>	<b>346</b>	<b>346</b>	<b>(922)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>30 199</b>	<b>(485)</b>	<b>(35)</b>	<b>(799)</b>	<b>(380)</b>	<b>(32)</b>	<b>39</b>	<b>421</b>	<b>802</b>	<b>346</b>	<b>346</b>	<b>(922)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Financial Services		33 686	4 985	4 985	4 979	4 979	4 979	4 979	4 982	4 985	4 989	4 989	4 282	87 802	94 859	96 048
Vote 2 - Community Services		13 974	13 974	13 974	13 974	13 974	13 974	13 974	13 974	13 974	13 974	13 974	14 261	167 972	184 253	198 264
Vote 3 - Corporate Services		50	50	50	50	50	50	50	50	50	50	50	50	597	633	781
Vote 4 - Technical Services		32 358	30 374	30 823	26 115	26 534	26 882	26 953	29 307	31 661	33 177	33 177	29 000	356 363	394 026	390 175
Vote 5 - Municipal Manager		113	113	113	113	113	113	113	113	113	113	113	113	1 350	1 661	2 192
<b>Total Revenue by Vote</b>		<b>80 180</b>	<b>49 495</b>	<b>49 945</b>	<b>45 231</b>	<b>45 649</b>	<b>45 997</b>	<b>46 068</b>	<b>48 425</b>	<b>50 782</b>	<b>52 302</b>	<b>52 302</b>	<b>47 706</b>	<b>614 083</b>	<b>675 432</b>	<b>687 460</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Financial Services		3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	4 591	45 537	54 069	57 588
Vote 2 - Community Services		8 591	8 591	8 591	8 591	8 591	8 591	8 591	8 591	8 591	8 591	8 591	21 276	115 777	138 818	136 700
Vote 3 - Corporate Services		4 872	4 872	4 872	4 871	4 871	4 871	4 871	4 871	4 872	4 872	4 872	5 294	58 880	63 209	66 982
Vote 4 - Technical Services		29 883	29 883	29 883	25 933	25 933	25 933	25 933	27 908	29 883	31 858	31 858	36 259	351 143	367 663	390 155
Vote 5 - Municipal Manager		1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 561	13 246	13 895	14 752
<b>Total Expenditure by Vote</b>		<b>48 130</b>	<b>48 130</b>	<b>48 130</b>	<b>44 179</b>	<b>44 179</b>	<b>44 179</b>	<b>44 179</b>	<b>46 155</b>	<b>48 130</b>	<b>50 105</b>	<b>50 105</b>	<b>68 981</b>	<b>584 583</b>	<b>637 653</b>	<b>666 177</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>32 050</b>	<b>1 365</b>	<b>1 815</b>	<b>1 051</b>	<b>1 470</b>	<b>1 818</b>	<b>1 889</b>	<b>2 271</b>	<b>2 653</b>	<b>2 197</b>	<b>2 197</b>	<b>(21 275)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>32 050</b>	<b>1 365</b>	<b>1 815</b>	<b>1 051</b>	<b>1 470</b>	<b>1 818</b>	<b>1 889</b>	<b>2 271</b>	<b>2 653</b>	<b>2 197</b>	<b>2 197</b>	<b>(21 275)</b>	<b>29 500</b>	<b>37 779</b>	<b>21 282</b>

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>																
<b>Revenue - Functional</b>																
<i>Governance and administration</i>		33 264	5 304	5 301	5 279	5 279	5 285	5 279	5 290	5 301	5 312	5 312	5 364	91 571	98 855	100 284
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		33 264	5 304	5 301	5 279	5 279	5 285	5 279	5 290	5 301	5 312	5 312	5 364	91 571	98 855	100 284
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		11 738	11 738	11 738	11 736	11 736	11 736	11 736	11 737	11 738	11 739	11 739	11 737	140 845	156 321	168 766
Community and social services		8 227	8 227	8 227	8 227	8 227	8 227	8 227	8 227	8 227	8 227	8 227	8 227	98 728	105 374	113 478
Sport and recreation		752	752	752	752	752	752	752	752	752	752	752	752	9 020	9 243	9 798
Public safety		0	0	0	0	0	0	0	0	0	0	0	0	6	6	6
Housing		2 758	2 758	2 758	2 756	2 756	2 756	2 756	2 757	2 758	2 760	2 760	2 757	33 091	41 698	45 484
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 616	3 616	3 616	3 616	3 616	3 616	3 616	3 616	3 616	3 616	3 616	3 904	43 682	46 293	43 377
Planning and development		185	185	185	185	185	185	185	185	185	185	185	473	2 510	2 586	3 171
Road transport		3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	41 160	43 694	40 192
Environmental protection		1	1	1	1	1	1	1	1	1	1	1	1	12	13	14
<i>Trading services</i>		30 796	28 837	29 290	24 599	25 018	25 360	25 437	27 782	30 127	31 635	31 635	27 467	337 984	373 964	375 033
Energy sources		21 581	21 581	21 581	16 890	16 890	16 890	16 890	19 235	21 581	23 926	23 926	19 235	240 206	252 476	269 061
Water management		3 832	3 413	4 250	4 250	4 669	4 669	5 088	5 088	5 088	4 250	4 250	3 831	52 679	70 325	49 741
Waste water management		3 350	1 810	1 638	1 638	1 638	1 981	1 638	1 638	1 638	1 638	1 638	2 152	22 399	21 415	20 523
Waste management		2 034	2 034	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	2 249	22 700	29 747	35 708
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		79 414	49 495	49 945	45 231	45 649	45 997	46 068	48 425	50 778	52 302	52 302	48 472	614 083	675 432	687 460
<b>Expenditure - Functional</b>																
<i>Governance and administration</i>		9 797	9 797	9 797	9 797	9 797	9 797	9 797	9 797	9 797	9 797	9 797	10 292	118 054	131 581	139 649
Executive and council		2 277	2 277	2 277	2 277	2 277	2 277	2 277	2 277	2 277	2 277	2 277	2 775	27 819	29 876	31 237
Finance and administration		7 344	7 344	7 344	7 344	7 344	7 344	7 344	7 344	7 344	7 344	7 344	7 341	88 130	99 459	106 013
Internal audit		175	175	175	175	175	175	175	175	175	175	175	175	2 104	2 247	2 399
<i>Community and public safety</i>		6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 869	82 469	105 485	101 232
Community and social services		2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 121	25 463	25 393	27 059
Sport and recreation		2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 408	2 407	28 896	30 659	32 647
Public safety		744	744	744	744	744	744	744	744	744	744	744	743	8 925	9 443	10 060
Housing		1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	19 186	39 990	31 467
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 453	5 453	5 453	5 453	5 453	5 453	5 453	5 453	5 453	5 453	5 453	5 588	65 573	62 261	66 125
Planning and development		873	873	873	873	873	873	873	873	873	873	873	1 009	10 614	10 963	11 691
Road transport		4 435	4 435	4 435	4 435	4 435	4 435	4 435	4 435	4 435	4 435	4 435	4 434	53 213	49 402	52 442
Environmental protection		146	146	146	146	146	146	146	146	146	146	146	145	1 747	1 896	1 991
<i>Trading services</i>		27 783	27 783	27 783	23 832	23 832	23 832	23 832	25 808	27 783	29 759	29 759	25 805	317 593	337 379	358 167
Energy sources		20 045	20 045	20 045	16 094	16 094	16 094	16 094	18 070	20 045	22 021	22 021	18 069	224 738	236 623	250 949
Water management		2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	28 985	29 972	32 011
Waste water management		2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 438	2 437	29 256	32 151	33 779
Waste management		2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 884	34 615	38 633	41 428
<i>Other</i>		74	74	74	74	74	74	74	74	74	74	74	75	893	947	1 004
<b>Total Expenditure - Functional</b>		49 980	49 980	49 980	46 029	46 029	46 029	46 029	48 005	49 980	51 956	51 956	48 628	584 583	637 653	666 177
Surplus/(Deficit) before assoc.		29 434	(485)	(35)	(799)	(380)	(32)	39	421	802	346	346	(157)	29 500	37 779	21 282
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	29 434	(485)	(35)	(799)	(380)	(32)	39	421	802	346	346	(157)	29 500	37 779	21 282

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		519	778	1 297	2 595	2 595	2 595	1 297	2 595	1 297	2 595	2 595	5 189	25 946	50 301	22 187
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	519	778	1 297	2 595	2 595	2 595	1 297	2 595	1 297	2 595	2 595	5 189	25 946	50 301	22 187
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Financial Services			5	9	18	18	18	9	18	9	18	18	36	180	80	-
Vote 2 - Community Services			148	247	493	493	493	247	493	247	493	493	986	4 932	9 784	9 318
Vote 3 - Corporate Services			29	49	97	97	97	49	97	49	97	97	194	970	892	770
Vote 4 - Technical Services			1 474	2 457	4 914	4 914	4 914	2 457	4 914	2 457	4 914	4 914	9 829	49 143	29 386	31 563
Vote 5 - Municipal Manager			5	8	15	15	15	8	15	8	15	15	30	150	50	20
<b>Capital single-year expenditure sub-total</b>	2	-	1 661	2 769	5 538	5 538	5 538	2 769	5 538	2 769	5 538	5 538	11 075	55 375	40 192	41 671
<b>Total Capital Expenditure</b>	2	519	2 440	4 066	8 132	8 132	8 132	4 066	8 132	4 066	8 132	8 132	16 264	81 321	90 492	63 858

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		27	40	67	134	134	134	67	134	67	134	134	268	1 340	1 062	770
Executive and council		5	8	13	25	25	25	13	25	13	25	25	50	250	170	50
Finance and administration		22	33	55	109	109	109	55	109	55	109	109	218	1 090	892	720
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		68	102	170	340	340	340	170	340	170	340	340	680	3 402	7 669	7 088
Community and social services		20	30	50	100	100	100	50	100	50	100	100	200	1 000	2 850	5 657
Sport and recreation		48	72	120	240	240	240	120	240	120	240	240	480	2 402	4 619	1 231
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	200	200
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		596	894	1 489	2 979	2 979	2 979	1 489	2 979	1 489	2 979	2 979	5 958	29 788	31 568	28 411
Planning and development		0	1	1	2	2	2	1	2	1	2	2	4	20	20	20
Road transport		565	848	1 413	2 827	2 827	2 827	1 413	2 827	1 413	2 827	2 827	5 654	28 268	29 958	26 706
Environmental protection		30	45	75	150	150	150	75	150	75	150	150	300	1 500	1 590	1 685
<i>Trading services</i>		936	1 404	2 340	4 679	4 679	4 679	2 340	4 679	2 340	4 679	4 679	9 358	46 791	50 193	27 589
Energy sources		233	350	583	1 165	1 165	1 165	583	1 165	583	1 165	1 165	2 331	11 654	9 106	9 987
Water management		295	442	737	1 475	1 475	1 475	737	1 475	737	1 475	1 475	2 949	14 746	20 320	5 251
Waste water management		384	577	961	1 922	1 922	1 922	961	1 922	961	1 922	1 922	3 844	19 219	10 770	6 878
Waste management		23	35	59	117	117	117	59	117	59	117	117	234	1 171	9 998	5 472
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	1 626	2 440	4 066	8 132	8 132	8 132	4 066	8 132	4 066	8 132	8 132	16 264	81 321	90 492	63 858
<b>Funded by:</b>																
National Government		627	940	1 567	3 133	3 133	3 133	1 567	3 133	1 567	3 133	3 133	6 266	31 330	39 909	26 677
Provincial Government		432	648	1 080	2 161	2 161	2 161	1 080	2 161	1 080	2 161	2 161	4 322	21 608	20 870	9 565
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 059	1 588	2 647	5 294	5 294	5 294	2 647	5 294	2 647	5 294	5 294	10 588	52 938	60 778	36 243
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		31	47	78	155	155	155	78	155	78	155	155	310	1 550	3 000	-
Internally generated funds		537	805	1 342	2 683	2 683	2 683	1 342	2 683	1 342	2 683	2 683	5 367	26 833	26 714	27 615
<b>Total Capital Funding</b>		1 626	2 440	4 066	8 132	8 132	8 132	4 066	8 132	4 066	8 132	8 132	16 264	81 321	90 492	63 858

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	6 302	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	6 297	75 572	80 106	84 912
Service charges - electricity revenue	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	225 472	239 000	253 340
Service charges - water revenue	3 883	3 883	3 883	3 883	3 883	3 883	3 883	3 883	3 883	3 883	3 883	3 883	46 598	49 394	52 358
Service charges - sanitation revenue	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	28 158	29 847	31 638
Service charges - refuse revenue	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	29 655	31 434	33 320
Service charges - other	889	889	889	889	889	889	889	889	889	889	889	889	10 664	11 303	11 982
Rental of facilities and equipment	39	39	39	39	39	39	39	39	39	39	39	39	465	493	522
Interest earned - external investments	681	681	681	681	681	681	681	681	681	681	681	681	8 176	8 666	9 186
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	339	339	339	339	339	339	339	339	339	339	339	339	4 068	4 313	4 571
Licences and permits	305	305	305	305	305	305	305	305	305	305	305	305	3 655	3 915	4 149
Agency services	406	406	406	406	406	406	406	406	406	406	406	406	4 878	5 170	5 480
Transfer receipts - operational	9 895	9 895	9 895	9 895	9 895	9 895	9 895	9 895	9 895	9 895	9 895	9 895	118 738	129 034	140 629
Other revenue	668	668	665	664	664	664	665	665	665	666	666	671	7 992	10 787	7 375
<b>Cash Receipts by Source</b>	<b>47 014</b>	<b>47 009</b>	<b>47 006</b>	<b>47 005</b>	<b>47 006</b>	<b>47 006</b>	<b>47 006</b>	<b>47 006</b>	<b>47 007</b>	<b>47 007</b>	<b>47 007</b>	<b>47 011</b>	<b>564 090</b>	<b>603 462</b>	<b>639 464</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital		3 403	3 403	3 403	3 403	3 403	3 403	3 403	3 403	3 403	3 403	6 806	40 838	43 288	45 886
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>47 014</b>	<b>50 412</b>	<b>50 410</b>	<b>50 409</b>	<b>50 409</b>	<b>50 409</b>	<b>50 409</b>	<b>50 409</b>	<b>50 410</b>	<b>50 410</b>	<b>50 410</b>	<b>53 818</b>	<b>604 928</b>	<b>646 751</b>	<b>685 349</b>
<b>Cash Payments by Type</b>															
Employee related costs	13 723	13 723	13 723	13 723	13 723	13 723	13 723	13 723	13 723	13 723	13 723	13 723	164 682	174 567	185 041
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	15 113	15 113	15 113	15 113	15 113	15 113	15 113	15 113	15 113	15 113	15 113	15 113	181 351	192 232	203 766
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	22 500	23 850	25 281
Contracted services	133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 696	1 798
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	124	124	124	124	124	124	124	124	124	124	124	124	1 493	1 582	1 677
Other expenditure	57	57	57	57	57	57	57	57	57	57	57	57	680	720	764
<b>Cash Payments by Type</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>31 025</b>	<b>372 305</b>	<b>394 648</b>	<b>418 327</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	1 380	2 070	3 450	6 900	6 900	6 900	3 450	6 900	3 450	6 900	6 900	13 801	69 005	61 107	36 225
Repayment of borrowing	72	72	72	72	72	72	72	72	72	72	72	72	860	912	966
Other Cash Flows/Payments	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	79 628	72 006	74 526
<b>Total Cash Payments by Type</b>	<b>39 113</b>	<b>39 803</b>	<b>41 183</b>	<b>44 633</b>	<b>44 633</b>	<b>44 633</b>	<b>41 183</b>	<b>44 633</b>	<b>41 183</b>	<b>44 633</b>	<b>44 633</b>	<b>51 534</b>	<b>521 798</b>	<b>528 672</b>	<b>530 044</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>7 901</b>	<b>10 609</b>	<b>9 226</b>	<b>5 775</b>	<b>5 775</b>	<b>5 775</b>	<b>9 226</b>	<b>5 776</b>	<b>9 227</b>	<b>5 777</b>	<b>5 777</b>	<b>2 284</b>	<b>83 129</b>	<b>118 078</b>	<b>155 306</b>
Cash/cash equivalents at the month/year begin:	127 060	134 961	145 571	154 797	160 573	166 348	172 124	181 349	187 125	196 352	202 129	207 905	127 060	210 189	328 267
Cash/cash equivalents at the month/year end:	134 961	145 571	154 797	160 573	166 348	172 124	181 349	187 125	196 352	202 129	207 905	210 189	210 189	328 267	483 573

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R million</b>										
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand



WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
		Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc.</i>														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
<i>Banking Service Contract (5 Yrs, Contract 2</i>														-
<i>Contract 3 etc.</i>														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc.</i>														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc.</i>														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc.</i>														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc.</i>														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		43 983	59 665	97 959	62 308	41 146	41 146	50 342	40 962	23 323
Roads Infrastructure		12 231	32 547	35 398	10 280	4 212	4 212	15 121	7 846	10 814
Roads		12 231	32 547	35 398	10 130	4 062	4 062	15 121	7 846	10 814
Road Structures		-	-	-	150	150	150	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 415	-	-	6 000	1 789	1 789	10 684	3 391	-
Drainage Collection		3 415	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	6 000	1 789	1 789	10 684	3 391	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 814	5 048	32 779	1 827	950	950	5 884	5 096	6 837
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 814	5 048	32 779	1 827	950	950	5 884	5 096	6 837
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13 809	10 528	34 439	30 247	22 321	22 321	12 896	16 931	-
Dams and Weirs		-	-	-	11 730	-	-	-	-	-
Boreholes		-	-	-	-	310	310	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	10 712	15 767	15 767	8 261	16 931	-
Distribution		13 809	10 528	34 439	7 656	6 095	6 095	4 636	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	150	150	150	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		12 715	11 542	(4 657)	13 249	11 195	11 195	5 136	700	200
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		12 715	11 542	(4 657)	13 229	11 175	11 175	5 136	700	200
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	20	20	20	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	705	678	678	621	6 998	5 472
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	705	678	678	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	621	6 998	5 472
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		6 917	97	1 185	980	1 264	1 264	990	2 570	500
Community Facilities		5 615	97	-	60	313	313	990	2 570	500
Halls		3 873	97	-	-	28	28	990	2 570	500
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1 648	-	-	-	-	-	-	-	-

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<i>Cemeteries/Crematoria</i>			-	-	60	195	195	-	-	-
<i>Police</i>		94	-	-	-	-	-	-	-	-
<i>Parks</i>			-	-	-	-	-	-	-	-
<i>Public Open Space</i>			-	-	-	90	90	-	-	-
<i>Nature Reserves</i>			-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>			-	-	-	-	-	-	-	-
<i>Markets</i>			-	-	-	-	-	-	-	-
<i>Stalls</i>			-	-	-	-	-	-	-	-
<i>Abattoirs</i>			-	-	-	-	-	-	-	-
<i>Airports</i>			-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>			-	-	-	-	-	-	-	-
<i>Capital Spares</i>			-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		1 302	-	1 185	920	951	951	-	-	-
<i>Indoor Facilities</i>			-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 302	-	1 185	920	951	951	-	-	-
<i>Capital Spares</i>			-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<i>Monuments</i>			-	-	-	-	-	-	-	-
<i>Historic Buildings</i>			-	-	-	-	-	-	-	-
<i>Works of Art</i>			-	-	-	-	-	-	-	-
<i>Conservation Areas</i>			-	-	-	-	-	-	-	-
<i>Other Heritage</i>			-	-	-	-	-	-	-	-
<b>Investment properties</b>		6 838	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>			-	-	-	-	-	-	-	-
<i>Unimproved Property</i>			-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		6 838	-	-	-	-	-	-	-	-
<i>Improved Property</i>			-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		6 838	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	78	1 222	-	2 368	2 368	1 600	1 920	2 048
<i>Operational Buildings</i>		-	78	1 222	-	2 368	2 368	1 600	1 920	2 048
<i>Municipal Offices</i>			-	136	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>			-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>			-	-	-	-	-	-	-	-
<i>Workshops</i>			-	-	-	-	-	-	-	-
<i>Yards</i>			78	1 086	-	-	-	-	-	-
<i>Stores</i>			-	-	-	-	-	-	-	-
<i>Laboratories</i>			-	-	-	-	-	-	-	-
<i>Training Centres</i>			-	-	-	2 268	2 268	-	-	-
<i>Manufacturing Plant</i>			-	-	-	-	-	-	-	-
<i>Depots</i>			-	-	-	100	100	1 600	1 920	2 048
<i>Capital Spares</i>			-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>			-	-	-	-	-	-	-	-
<i>Social Housing</i>			-	-	-	-	-	-	-	-
<i>Capital Spares</i>			-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>			-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	272	-	250	279	279	300	200	212
<i>Servitudes</i>			-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	272	-	250	279	279	300	200	212
<i>Water Rights</i>			-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>			-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>			-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>			272	-	250	279	279	300	200	212
<i>Load Settlement Software Applications</i>			-	-	-	-	-	-	-	-
<i>Unspecified</i>			-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	1 176	-	400	583	583	450	550	600
<i>Computer Equipment</i>			1 176	-	400	583	583	450	550	600
<b>Furniture and Office Equipment</b>		282	1 762	777	917	1 448	1 448	360	382	190
<i>Furniture and Office Equipment</i>		282	1 762	777	917	1 448	1 448	360	382	190
<b>Machinery and Equipment</b>		614	2 554	1 845	1 962	1 923	1 923	1 940	1 425	682
<i>Machinery and Equipment</i>		614	2 554	1 845	1 962	1 923	1 923	1 940	1 425	682
<b>Transport Assets</b>		-	2 221	7 474	3 100	3 126	3 126	1 050	3 350	-
<i>Transport Assets</i>			2 221	7 474	3 100	3 126	3 126	1 050	3 350	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<i>Land</i>			-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>58 634</b>	<b>67 825</b>	<b>110 462</b>	<b>69 917</b>	<b>52 136</b>	<b>52 136</b>	<b>57 032</b>	<b>51 359</b>	<b>27 555</b>

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1	8 876	8 263	4 402	10 050	10 461	10 461	14 850	17 557	18 957
<b>Infrastructure</b>		819	5 754	4 402	6 200	4 200	4 200	9 000	6 739	8 739
Roads Infrastructure		819	5 754	4 402	6 200	4 200	4 200	9 000	6 739	8 739
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	1 739	1 739
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	1 739	1 739
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		482	-	-	1 000	2 028	2 028	2 500	2 500	1 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	1 000	2 028	2 028	2 500	2 500	1 000
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		482	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 681	151	-	1 000	1 462	1 462	1 000	2 739	3 739
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	462	462	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1 681	151	-	1 000	1 000	1 000	1 000	2 739	3 739
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 893	2 359	-	1 850	2 771	2 771	2 350	3 839	3 739
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 893	2 359	-	1 000	1 921	1 921	2 350	3 839	3 739
Waste Water Treatment Works		-	-	-	850	850	850	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		424	812	503	765	707	707	400	500	5 457
Community Facilities		167	638	291	405	449	449	400	500	5 457
Halls		156	638	291	405	449	449	400	500	5 457
Centres		-	-	-	-	-	-	-	-	-
Creches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		11	-	-	-	-	-	-	-	-

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		257	174	213	360	258	258	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		257	174	213	360	258	258	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	1 200	1 200	1 200	400	100	-
<i>Operational Buildings</i>		-	-	-	1 000	1 000	1 000	400	100	-
<i>Municipal Offices</i>		-	-	-	1 000	1 000	1 000	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	400	100	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	200	200	200	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	200	200	200	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	49	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	49	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	49	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		373	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		373	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		326	238	19	270	275	275	242	50	216
<i>Furniture and Office Equipment</i>		326	238	19	270	275	275	242	50	216
<b>Machinery and Equipment</b>		1 390	14	-	255	252	252	200	400	400
<i>Machinery and Equipment</i>		1 390	14	-	255	252	252	200	400	400
<b>Transport Assets</b>		855	553	-	-	-	-	-	-	-
<i>Transport Assets</i>		855	553	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>12 244</b>	<b>9 929</b>	<b>4 924</b>	<b>12 540</b>	<b>12 895</b>	<b>12 895</b>	<b>16 092</b>	<b>18 607</b>	<b>25 029</b>
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	12.7%	4.3%	15.1%	19.6%	19.6%	19.8%	20.6%	39.2%
<i>Renewal of Existing Assets as % of deprecn"</i>		46.5%	37.1%	18.8%	27.6%	28.4%	28.4%	37.4%	40.8%	51.2%

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15 547	16 601	17 344	15 774	14 397	14 397	14 657	14 790	15 255
Roads Infrastructure		6 241	7 837	6 812	7 101	6 971	6 971	5 626	4 806	5 095
Roads		6 241	6 159	5 952	6 451	6 321	6 321	4 943	4 082	4 327
Road Structures			1 166	368	-	-	-	-	-	-
Road Furniture			512	492	651	651	651	683	724	768
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure		1 206	953	1 370	1 455	1 780	1 780	1 520	1 618	1 721
Drainage Collection		1 206	-	-	441	441	441	-	-	-
Storm water Conveyance			953	1 370	1 015	1 340	1 340	1 520	1 618	1 721
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure		4 366	3 786	3 757	2 682	1 321	1 321	2 778	2 945	3 122
Power Plants		2 780	-	-	-	-	-	-	-	-
HV Substations			-	-	582	64	64	424	450	477
HV Switching Station			-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			-	-	626	447	447	881	933	989
MV Switching Stations			-	-	382	93	93	393	416	441
MV Networks		1 586	3 689	3 565	365	335	335	317	336	356
LV Networks			97	192	727	383	383	764	809	858
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 468	2 194	2 170	2 307	2 469	2 469	2 534	2 686	2 847
Dams and Weirs		1 468	-	-	103	33	33	165	175	186
Boreholes			-	-	154	154	154	165	175	186
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			-	-	205	125	125	220	234	248
Water Treatment Works			-	-	103	48	48	110	117	124
Bulk Mains			-	-	513	878	878	551	584	619
Distribution			2 194	2 170	1 128	1 129	1 129	1 212	1 285	1 362
Distribution Points			-	-	51	51	51	55	58	62
PRV Stations			-	-	51	51	51	55	58	62
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 266	1 831	3 236	2 229	1 856	1 856	2 199	2 736	2 470
Pump Station		2 266	897	1 630	-	-	-	-	-	-
Reticulation			480	617	969	630	630	791	1 076	888
Waste Water Treatment Works			454	988	1 260	1 226	1 226	1 323	1 569	1 487
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	85	90	96	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 535	157	406	1 198	1 360	1 360	1 179	1 250	1 204
Community Facilities		1 535	9	9	841	965	965	791	839	768
Halls		1 535	-	-	158	238	238	166	176	187
Centres			-	-	-	-	-	-	-	-
Crèches			-	-	70	70	70	74	78	83
Clinics/Care Centres			-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	15	15	15	-	-	-
Testing Stations			-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-
Libraries			-	-	105	105	105	220	232	124
Cemeteries/Crematoria			9	9	125	24	24	129	137	145
Police			-	-	-	-	-	-	-	-
Parks			-	-	-	-	-	-	-	-
Public Open Space			-	-	95	89	89	-	-	-
Nature Reserves			-	-	-	-	-	-	-	-
Public Ablution Facilities			-	-	262	262	262	192	205	219
Markets			-	-	10	162	162	10	10	11
Stalls			-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-	-

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	148	397	357	395	395	388	411	436
<i>Indoor Facilities</i>		-	-	-	-	-	-	270	286	303
<i>Outdoor Facilities</i>		-	148	397	357	395	395	118	125	133
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		720	1 405	2 628	764	389	389	816	865	916
Operational Buildings		720	1 405	2 628	619	244	244	663	703	745
<i>Municipal Offices</i>		720	1 390	2 630	619	244	244	663	703	745
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	15	(3)	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	145	145	145	152	161	171
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	145	145	145	152	161	171
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		344	368	444	348	248	248	365	387	410
Computer Equipment		344	368	444	348	248	248	365	387	410
<b>Furniture and Office Equipment</b>		218	501	424	41	27	27	52	55	58
Furniture and Office Equipment		218	501	424	41	27	27	52	55	58
<b>Machinery and Equipment</b>		106	167	311	271	391	391	304	322	342
Machinery and Equipment		106	167	311	271	391	391	304	322	342
<b>Transport Assets</b>		-	943	1 444	1 846	2 376	2 376	2 183	2 314	2 452
Transport Assets		-	943	1 444	1 846	2 376	2 376	2 183	2 314	2 452
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>18 470</b>	<b>20 142</b>	<b>23 001</b>	<b>20 241</b>	<b>19 187</b>	<b>19 187</b>	<b>19 555</b>	<b>19 983</b>	<b>20 638</b>
<b>R&amp;M as a % of PPE</b>		2.8%	2.8%	2.8%	2.4%	2.3%	2.3%	2.4%	2.3%	2.3%
<b>R&amp;M as % Operating Expenditure</b>		4.4%	4.5%	4.5%	3.7%	3.4%	3.4%	3.5%	3.4%	3.2%

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11 102	20 158	20 110	30 113	30 113	30 113	26 928	28 656	31 176
Roads Infrastructure		3 665	3 582	3 468	6 000	6 000	6 000	6 300	6 615	6 945
Roads		3 665	3 582	3 468	6 000	6 000	6 000	6 300	6 615	6 945
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	730	698	1 680	1 680	1 680	1 764	1 852	1 945
Drainage Collection		-	-	-	1 680	1 680	1 680	1 764	1 852	1 945
Storm water Conveyance		-	730	698	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 770	2 185	2 356	3 143	3 143	3 143	3 300	3 465	3 638
Power Plants		1 770	2 185	2 356	3 143	3 143	3 143	3 300	3 465	3 638
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 662	3 298	3 372	6 042	6 042	6 042	6 344	6 661	6 994
Dams and Weirs		2 662	3 298	3 372	6 042	6 042	6 042	6 344	6 661	6 994
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 867	3 049	3 867	6 248	6 248	6 248	6 560	6 888	7 232
Pump Station		2 867	3 049	3 867	6 248	6 248	6 248	6 560	6 888	7 232
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		138	7 314	6 350	7 000	7 000	7 000	2 661	3 175	4 420
Landfill Sites		138	7 314	6 350	7 000	7 000	7 000	2 661	3 175	4 420
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 238	1 710	1 695	3 268	3 268	3 268	3 432	3 603	3 783
Community Facilities		1 238	1 358	1 447	3 268	3 268	3 268	3 432	3 603	3 783
Halls		1 238	384	357	2 959	2 959	2 959	3 107	3 262	3 425
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	246	327	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	436	309	309	309	325	341	358
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-



WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<i>Parks</i>			728	327						
<i>Public Open Space</i>			-	-						
<i>Nature Reserves</i>			-	-						
<i>Public Ablution Facilities</i>			1	1						
<i>Markets</i>			-	-						
<i>Stalls</i>			-	-						
<i>Abattoirs</i>			-	-						
<i>Airports</i>			-	-						
<i>Taxi Ranks/Bus Terminals</i>			-	-						
<i>Capital Spares</i>			-	-						
<b>Sport and Recreation Facilities</b>			352	248						
<i>Indoor Facilities</i>			-	-						
<i>Outdoor Facilities</i>			352	248						
<i>Capital Spares</i>			-	-						
<b>Heritage assets</b>			-	-						
<i>Monuments</i>			-	-						
<i>Historic Buildings</i>			-	-						
<i>Works of Art</i>			-	-						
<i>Conservation Areas</i>			-	-						
<i>Other Heritage</i>			-	-						
<b>Investment properties</b>		315	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		315	-	-	-	-	-	-	-	-
<i>Improved Property</i>		315	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		13 033	(19)	1 362	7 978	7 978	7 978	8 377	8 796	9 236
<i>Operational Buildings</i>		13 033	(19)	1 362	7 978	7 978	7 978	8 377	8 796	9 236
<i>Municipal Offices</i>		13 033	(19)	1 362	7 978	7 978	7 978	8 377	8 796	9 236
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		639	593	154	319	319	319	336	352	370
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		639	593	154	319	319	319	336	352	370
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		639	593	154	319	319	319	336	352	370
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	131	254	2 068	2 068	2 068	2 170	2 279	2 393
<i>Computer Equipment</i>		-	131	254	2 068	2 068	2 068	2 170	2 279	2 393
<b>Furniture and Office Equipment</b>		-	4 210	2 673	494	494	494	519	545	572
<i>Furniture and Office Equipment</i>		-	4 210	2 673	494	494	494	519	545	572
<b>Machinery and Equipment</b>		-	-	-	1 209	1 209	1 209	1 270	1 333	1 400
<i>Machinery and Equipment</i>		-	-	-	1 209	1 209	1 209	1 270	1 333	1 400
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1</b>	<b>26 327</b>	<b>26 784</b>	<b>26 249</b>	<b>45 449</b>	<b>45 449</b>	<b>45 449</b>	<b>43 032</b>	<b>45 565</b>	<b>48 930</b>

WC022 Witzberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	512	(639)	770	770	770	7 047	16 678	9 659
Roads Infrastructure		-	-	-	-	-	-	3 147	14 878	6 609
Roads		-	-	-	-	-	-	3 147	14 878	6 609
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	220	220	220	300	450	450
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	220	220	220	300	450	450
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	3 150	1 350	2 150
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Stations		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	2 800	1 000	1 800
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	350	350	350
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	(639)	550	550	550	450	-	450
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	(639)	-	-	-	450	-	450
Waste Water Treatment Works		-	-	-	550	550	550	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	512	-	-	-	-	-	-	-
Landfill Sites		-	512	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	494	-	-	-	700	3 249	200
Community Facilities		-	-	494	-	-	-	700	3 249	200
Halls		-	-	494	-	-	-	700	3 249	200
Centres		-	-	-	-	-	-	-	-	-
Creches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	450	600	1 200
<b>Operational Buildings</b>		-	-	-	-	-	-	450	600	1 200
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	450	600	1 200
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Housing</b>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	216
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	216
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>-</b>	<b>512</b>	<b>(144)</b>	<b>770</b>	<b>770</b>	<b>770</b>	<b>8 197</b>	<b>20 527</b>	<b>11 274</b>
<i>Upgrading of Existing Assets as % of total capex</i>		<i>0.0%</i>	<i>0.7%</i>	<i>-0.1%</i>	<i>0.9%</i>	<i>1.2%</i>	<i>1.2%</i>	<i>10.1%</i>	<i>22.7%</i>	<i>17.7%</i>
<i>Upgrading of Existing Assets as % of deprecn*</i>		<i>0.0%</i>	<i>1.9%</i>	<i>-0.6%</i>	<i>1.7%</i>	<i>1.7%</i>	<i>1.7%</i>	<i>19.0%</i>	<i>45.1%</i>	<i>23.0%</i>

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

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
<b>Capital expenditure</b>	1							
Vote 1 - Financial Services		180	80	-				
Vote 2 - Community Services		4 932	9 784	9 318				
Vote 3 - Corporate Services		970	892	770				
Vote 4 - Technical Services		75 089	79 686	53 750				
Vote 5 - Muncipal Manager		150	50	20				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>81 321</b>	<b>90 492</b>	<b>63 858</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Financial Services								
Vote 2 - Community Services								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - Muncipal Manager								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>81 321</b>	<b>90 492</b>	<b>63 858</b>	-	-	-	-





WC022 Witzenberg - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete
Parent municipality:													
<i>List all capital projects grouped by Function</i>													





WC022 Wiltzenberg - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			
													Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Vote 4 - Technical Services	RM COR Planned Storm water Conveyance Pipeline	RM106				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	595	633	674			
	Vote 4 - Technical Services	RM COR Emergency Waste Water Treatment Works	RM107				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	407	432	458			
	Vote 4 - Technical Services	RM COR Planned Waste Water Treatment Works	RM108				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	175	185	196			
	Vote 4 - Technical Services	RM COR Emergency Distribution Pipe Work	RM109				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	1 212	1 285	1 362			
	Vote 2 - Community Services	RM PREV INTERVAL BASED Transport Assets - Communal	RM110				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	552	585	620			
	Vote 1 - Financial Services	RM PREV INTERVAL BASED Transport Assets - Financial	RM111				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	28	30	32			
	Vote 3 - Corporate Services	RM PREV INTERVAL BASED Transport Assets - Corporate	RM112				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	17	18	19			
	Vote 4 - Technical Services	RM PREV INTERVAL BASED Transport Assets - Technical	RM113				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	1 585	1 680	1 781			
	Vote 2 - Community Services	Typical Workstreams Aids/HIV	TW004				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	50	53	56			
	Vote 2 - Community Services	Typical Work Streams Cancer	TW006				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	15	16	17			
	Vote 2 - Community Services	Typical Work Streams ABET and Life Long Learning Program	TW008				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	31	33	35			
	Vote 2 - Community Services	Typical Work Streams Capacity Building Unemployed	TW011				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	10	10	11			
	Vote 2 - Community Services	Typical Work Streams Leadership Development	TW016				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	10	10	11			
	Vote 1 - Financial Services	Typical Work Streams Workshops, Seminars and Subject Ma	TW017				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	1 201	1 213	1 226			
	Vote 1 - Financial Services	Typical Work Streams Municipal Minimum Competency Level	TW018				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	451	478	507			
	Vote 2 - Community Services	Typical Work Streams Clean-up Actions	TW019				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	330	353	378			
	Vote 3 - Corporate Services	Typical Work Streams Mayoral/Executive Mayor Campaigns	TW021				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	133	130	138			
	Vote 5 - Municipal Manager	Typical Work Streams Public Participation Meeting	TW022				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	23	25	26			
	Vote 2 - Community Services	Typical Work Streams Child Programmes	TW023				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	47	50	53			
	Vote 2 - Community Services	Typical Work Streams Community Initiatives	TW024				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	211	224	237			
	Vote 2 - Community Services	Typical Work Streams Community Development Initiatives	TW025				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	137	145	154			
	Vote 2 - Community Services	Typical Work Streams Disability	TW026				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	45	48	51			
	Vote 2 - Community Services	Typical Work Streams Education and Training	TW027				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	39	41	44			
	Vote 2 - Community Services	Typical Work Streams Gender Development	TW033				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	30	32	34			
	Vote 2 - Community Services	Typical Work Streams Holiday Program	TW034				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	10	10	11			
	Vote 2 - Community Services	Typical Work Streams Library Programmes	TW036				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	16	16	17			
	Vote 2 - Community Services	Typical Work Streams Social Development Programme (W)	TW038				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	126	133	141			
	Vote 2 - Community Services	Typical Work Streams Youth Development	TW040				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	10	10	11			
	Vote 2 - Community Services	Typical Work Streams Disaster Relief	TW043				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	18	19	20			
	Vote 2 - Community Services	Typical Work Streams Alien and Invasive Trees	TW049				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	30	32	34			
	Vote 2 - Community Services	Typical Work Streams Catchment and Forestry	TW051				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	204	216	229			
	Vote 3 - Corporate Services	Typical Work Streams Special Events and Fundrais	TW054				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	1 228	1 246	1 476			
	Vote 2 - Community Services	Typical Work Streams Completion of Plan	TW056				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	10	10	11			
	Vote 2 - Community Services	Typical Work Streams Project Implementation	TW057				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	71	74	78			
	Vote 2 - Community Services	Typical Work Streams Training	TW059				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	10	10	11			
	Vote 2 - Community Services	Typical Work Streams Parks Programme	TW061				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	25	27	28			
	Vote 2 - Community Services	Typical Work Streams Public Protection and Safety	TW064				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	20	21	22			
	Vote 2 - Community Services	Typical Workstreams Spaces for Sport	TW067				Communal Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	106	112	119			
	Vote 5 - Municipal Manager	Typical Workstreams IDP Implementation and Monitoring	TW072				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	45	48	51			
	Vote 3 - Corporate Services	Typical Work Streams Promotional and Marketing	TW079				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	95	100	106			
	Vote 5 - Municipal Manager	Typical Work Streams Ward Initiatives	TW083				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	183	194	206			
	Vote 5 - Municipal Manager	Typical Work Streams Meetings	TW084				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	182	193	205			
	Vote 4 - Technical Services	Cost of Free Basic Services - Electricity (50 kw per household)	TW085				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	2 951	3 128	3 316			
	Vote 4 - Technical Services	Cost of Free Basic Services - Waste Water Management (free)	TW086				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	11 346	12 027	12 748			
	Vote 4 - Technical Services	Cost of Free Basic Services - Waste Management (removed)	TW087				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	7 499	7 874	8 346			
	Vote 4 - Technical Services	Cost of Free Basic Services - Water (6 kl per household per	TW088				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	5 104	5 568	5 902			
	Vote 4 - Technical Services	Revenue Cost of Free Services - Electricity (Other Energy)	TW089				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	637	675	716			
	Vote 4 - Technical Services	Revenue Cost of Free Services - Waste Management	TW092				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	1 429	1 515	1 606			
	Vote 4 - Technical Services	Revenue Cost of Free Services - Waste Water Management	TW093				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	119	126	133			
	Vote 4 - Technical Services	Revenue Cost of Free Services - Water	TW094				Essential Services			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	225	239	253			
	Vote 1 - Financial Services	Property Rates Rebate - Bona Fide Farmers Rebate or Exem	TW095				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	438	464	492			
	Vote 1 - Financial Services	Property Rates Rebate - Indigent Owners	TW096				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	1 784	1 891	2 005			
	Vote 1 - Financial Services	Property Rates Rebate - Pensioners/Social Grants	TW097				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	892	946	1 002			
	Vote 1 - Financial Services	Property Rates Rebate - General Residential Rebate (excess	TW100				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	5 353	5 674	6 015			
	Vote 1 - Financial Services	Property Rates Rebate - Discretionary	TW101				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	445	472	500			
	Vote 1 - Financial Services	Property Rates Rebate - Disaster or Adverse Conditions	TW102				Governance			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Rental Rebate	TW103				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	22	23	24			
	Vote 2 - Community Services	Typical Work Streams Clean-up Actions	TW104				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams Child Programmes	TW105				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams Education & Training	TW106				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams Youth Development	TW107				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams Gender Development	TW108				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams Elderly	TW109				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams Community Development Initiatives	TW110				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	-	-	-			
	Vote 2 - Community Services	Typical Work Streams EPWP Project	TW111				Socio-Economic Support			Whole of the Municipality	Whole of the Municipality	Whole of the Municipality	2 436	600	600			
	<b>Total Operational expenditure</b>													-	-	(29 501)	(37 779)	(21 282)

Witzenberg - Schedule of Service Delivery Standards									
Standard	Description	Ref	Year C-2	Year C-1	Year C-0	Original Budget	Adjusted Budget	Full Year Forecast	Service Level
			Actual Outcome	Actual Outcome	Audited Outcome				
<b>Solid Waste Removal</b>									
Premise based removal (Residential Frequency)			Weekly	Weekly	Weekly	Weekly	Weekly	Weekly	
Premise based removal (Business Frequency)			Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	Weekly/ Twice per week/Thrice per week (depending the need)	
Bulk Removal (Frequency)			Per request	Per request	Per request	Per request	Per request	Per request	
Removal Bags provided(Yes/No)			Yes	Yes	Yes	Yes	Yes	Yes	
Garden refuse removal Included (Yes/No)			Yes	Yes	Yes	Yes	Yes	Yes	
Street Cleaning Frequency in CBD			Daily	Daily	Daily	Daily	Daily	Daily	
Street Cleaning Frequency in areas excluding CBD			Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	
How soon are public areas cleaned after events (24hours/48hours/longer)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
Clearing of illegal dumping (24hours/48hours/longer)			48 hours (once reported)	48 hours (once reported)	48 hours (once reported)	48 hours (once reported)	48 hours (once reported)	48 hours (once reported)	
Recycling or environmentally friendly practices(Yes/No)			Yes	Yes	Yes	Yes	Yes	Yes	
Licensed landfill site(Yes/No)			Yes	Yes	Yes	Yes	Yes	Yes	
<b>Water Service</b>									
Water Quality rating (Blue/Green/Brown/N0 drop)			Blue & Green Drop	Blue & Green Drop	Blue & Green Drop	Blue & Green Drop	Blue & Green Drop	Blue & Green Drop	
Is free water available to all? (All/only to the indigent consumers)			Indigent customers	Indigent customers	Indigent customers	Indigent customers	Indigent customers	Indigent customers	
Frequency of meter reading? (per month, per year)			Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)			3 months	3 months	3 months	3 months	3 months	3 months	
On average for how long does the municipality use estimates before reverting back to actual readings? (months)			6 months	6 months	6 months	6 months	6 months	6 months	
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>									
One service connection affected (number of hours)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
Up to 5 service connection affected (number of hours)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
Up to 20 service connection affected (number of hours)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
Feeder pipe larger than 800mm (number of hours)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
What is the average minimum water flow in your municipality?			2 bar	2 bar	2 bar	2 bar	2 bar	2 bar	
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)			No	No	No	No	No	No	
How long does it take to replace faulty water meters? (days)			20 days	20 days	20 days	20 days	20 days	20 days	
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)			No	No	No	No	No	No	
<b>Electricity Service</b>									
What is your electricity availability percentage on average per month?			100	100	100	100	100	100	
Do your municipality have a ripple control in place that is operational? (Yes/No)			No	No	No	No	No	No	
How much do you estimate is the cost saving in utilizing the ripple control system?			N/A	N/A	N/A	N/A	N/A	N/A	
What is the frequency of meters being read? (per month, per year)			Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)			3 months	3 months	3 months	3 months	3 months	3 months	
On average for how long does the municipality use estimates before reverting back to actual readings? (months)			6 months	6 months	6 months	6 months	6 months	6 months	
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
Are accounts normally calculated on actual readings? (Yes/no)			Yes	Yes	Yes	Yes	Yes	Yes	
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)			No	No	No	No	No	No	
How long does it take to replace faulty meters? (days)			20 days	20 days	20 days	20 days	20 days	20 days	
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)			Yes	Yes	Yes	Yes	Yes	Yes	
How effective is the action plan in curbing line losses? (Good/Bad)			Bad	Bad	Bad	Bad	Bad	Bad	
How soon does the municipality provide a quotation to a customer upon a written request? (days)			24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)			7 days	7 days	7 days	7 days	7 days	7 days	
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)			7 days	7 days	7 days	7 days	7 days	7 days	
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)			7 days	7 days	7 days	7 days	7 days	7 days	

Standard	Description	Ref	Year C-2	Year C-1	Year C-0	Original Budget	Adjusted Budget	Full Year Forecast	Service Level
			Actual Outcome	Actual Outcome	Audited Outcome				
<b>Sewerage Service</b>									
	Are your purification system effective enough to put water back in to the system after purification?		Yes into river only	Yes into river only	Yes into river only	Yes into river only	Yes into river only	Yes into river only	
	To what extend do you subsidize your indigent consumers?		Full monthly charge	Full monthly charge	Full monthly charge	Full monthly charge	Full monthly charge	Full monthly charge	
<b>How long does it take to restore sewerage breakages on average</b>									
	Severe overflow? (hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
	Sewer blocked pipes: Large pipes? (Hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
	Sewer blocked pipes: Small pipes? (Hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
	Spillage clean-up? (hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
	Replacement of manhole covers? (Hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
<b>Road Infrastructure Services</b>									
	Time taken to repair a single pothole on a major road? (Hours)		24 hours	24 hours	24 hours	24 hours	24 hours	24 hours	
	Time taken to repair a single pothole on a minor road? (Hours)		5 days	5 days	5 days	5 days	5 days	5 days	
	Time taken to repair a road following an open trench service crossing? (Hours)		14 days	14 days	14 days	14 days	14 days	14 days	
	Time taken to repair walkways? (Hours)		14 days	14 days	14 days	14 days	14 days	14 days	
<b>Property valuations</b>									
	How long does it take on average from completion to the first account being issued? (one month/three months or longer)		3 months	3 months	3 months	3 months	3 months	3 months	
	Do you have any special rating properties? (Yes/No)		No	No	No	No	No	No	
<b>Financial Management</b>									
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/increase)		Decrease	Decrease	Decrease	Decrease	Decrease	Decrease	
	Are the financial statement outsourced? (Yes/No)		No	No	No	No	No	No	
	Are there Council adopted business processes structuring the flow and managemet of documentation feeding to Trial Balance?		No	No	No	No	No	No	
	How long does it take for an Tax/Invoice to be paid from the date it has been received?		30 days	30 days	30 days	30 days	30 days	30 days	
	Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?		Yes, but for one year only.	Yes, but for one year only.	Yes, but for one year only.	Yes, but for one year only.	Yes, but for one year only.	Yes, but for one year only.	
<b>Administration</b>									
	Reaction time on enquiries and requests?		2 days maximum	2 days maximum	2 days maximum	2 days maximum	2 days maximum	2 days maximum	
	Time to respond to a verbal customer enquiry or request? (working days)		2 days maximum	2 days maximum	2 days maximum	2 days maximum	2 days maximum	2 days maximum	
	Time to respond to a written customer enquiry or request? (working days)		3 days	3 days	3 days	3 days	3 days	3 days	
	Time to resolve a customer enquiry or request? (working days)		2 days	2 days	2 days	2 days	2 days	2 days	
	What percentage of calls are not answered? (5%,10% or more)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	How long does it take to respond to voice mails? (hours)		Immediately	Immediately	Immediately	Immediately	Immediately	Immediately	
	Does the municipality have control over locked enquiries? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	
	Is there a reduction in the number of complaints or not? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	
	How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)		2 Days	3 Days	4 Days	5 Days	6 Days	7 Days	
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?		When required	When required	When required	When required	When required	When required	

Standard	Description	Ref	Year C-2	Year C-1	Year C-0	Original Budget	Adjusted Budget	Full Year Forecast	Service Level
			Actual Outcome	Actual Outcome	Audited Outcome				
<b>Community safety and licensing services</b>									
	How long does it take to register a vehicle? (minutes)		Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	
	How long does it take to renew a vehicle license? (minutes)		Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	
	How long does it take to issue a duplicate registration certificate vehicle? (minutes)		Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes	Transaction 15 minutes	
	How long does it take to de-register a vehicle? (minutes)		Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	Transaction 3 minutes	
	How long does it take to renew a drivers license? (minutes)		Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes	Transaction 20 minutes	
	What is the average reaction time of the fire service to an incident? (minutes)		10 - 30 minutes	10 - 30 minutes	10 - 30 minutes	10 - 30 minutes	10 - 30 minutes	10 - 30 minutes	
	What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)		Department of Health	Department of Health	Department of Health	Department of Health	Department of Health	Department of Health	
	What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)		Department of Health	Department of Health	Department of Health	Department of Health	Department of Health	Department of Health	
<b>Economic development</b>									
	How many economic development projects does the municipality drive?		36	36	36	36	36	36	
	How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		4	4	4	4	4	4	
	What percentage of the projects have created sustainable job security?		0	0	0	0	0	0	
	Does the municipality have any incentive plans in place to create a conducive environment for economic development? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	
<b>Other Service delivery and communication</b>									
	Is a information package handed to the new customer? (Yes/No)		No	No	No	No	No	No	
	Does the municipality have training or information sessions to inform the community? (Yes/No)		No	No	No	No	No	No	
	Are customers treated in a professional and humanly manner? (Yes/No)		No	No	No	No	No	No	

# Municipal Budget Circular for the 2018/19 MTREF

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## Introduction

This budget circular is a follow-up to the one issued in December 2017. It guides municipalities with their preparation of the 2018/19 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2018 Budget Review and the 2018 Division of Revenue Bill.

### 1. The South African economy and inflation targets

The 2018 Budget Review emphasised that, although global risk factors remain elevated, the world economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.

The GDP growth rate is forecasted at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 per cent in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture and mining.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In addition, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2018/19 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2017 - 2020**

Fiscal year	2017/18	2018/19	2019/20	2020/21
	Estimate	Forecast		
Consumer Price Inflation (CPI)	5.3%	5.3%	5.4%	5.5%
Real GDP growth	1.0%	1.5%	1.8%	2.1%

Source: 2018 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.

## **2. Key focus areas for the 2018/19 budget process**

### **2.1 Local government grants and additional allocations**

Since the 2017 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Local government direct and indirect transfers absorb 18.8 per cent of the reductions. A total of R13.9 billion has been cut from direct local government conditional grant allocations for the Medium Term Expenditure Framework (MTEF) period ahead since the 2017 MTBPS was tabled. Indirect grants to local government have been reduced by an additional R2.2 billion.

The reductions did not affect all conditional grants, and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. The overall impact of reducing this funding affects capital programmes; therefore local government's share of the reductions is higher than their share of the division of revenue, given that municipalities receive a number of infrastructure grants. The average reductions over the medium term are 3.5 per cent of local government allocations.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute additional unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Allocations to the local government equitable share will continue to grow over the next three years, alongside a significant reduction in conditional grants. The total value of conditional grants directly transferred to local government increases from R43.3 billion in 2018/19 to R44.8 billion in 2019/20 and R47.8 billion in 2020/21.

Large municipalities are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

The 2018 Budget provides for R382.8 billion to be transferred directly to local government and a further R21.8 billion allocated to indirect grants for the 2018 MTREF. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. Total direct allocations to local government grow at an annual average rate of 7.5 per cent over the MTEF period. The total spending on local government increases to 9.5 per cent of national non-interest expenditure when adding indirect transfers.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:  
<http://www.treasury.gov.za/documents/national%20budget/2018/>

### **Changes to local government allocations**

## Unconditional grants

An amount of R3.4 billion is added to the *local government equitable share* over the medium term to compensate for the rising costs of providing free basic services to the growing number of indigent households. This covers the likely above-inflation increases in the costs of bulk water and electricity. This also allows for faster increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula. This allocation is in addition to the previous increases and an above inflation growth rate for the baseline in 2020/21. This means that the local government equitable share grows at an annual average rate of 10.4 per cent over the MTEF.

## Conditional grants

The most substantial reduction has been applied to the largest grant – the *municipal infrastructure grant*. However, the structure of the formula used to allocate this grant reduces the impact of reductions on smaller municipalities. Project-based grants, such as those in the electricity and water sectors, have identified projects that will be postponed as a result of the adjustments. These changes do not affect any water augmentation projects in drought-affected areas.

Reductions to the *public transport network grant* are much larger in the outer years of the MTEF. This allows for the Department of Transport and the National Treasury to review the sustainability of public transport plans and to assess whether some cities should put projects on hold while they revisit system design.

The 2017 MTBPS announced a new funding mechanism to support recovery plans for municipalities that face a financial crisis, as provided for in section 139(5) of the Constitution. A *new municipal restructuring grant* will be introduced to help municipalities in financial crisis to implement reforms to turn themselves around. The National Treasury will consult with national departments, provinces and South African Local Government Association (SALGA) on the design of the grant and its coordination with other capacity-building programmes during 2018. The grant is intended to be a short-term intervention that will fund the turnaround of struggling municipalities. It will help identified municipalities that are in financial distress, but have demonstrated a commitment to implementing the necessary reforms. If needed, the intervention powers outlined in section 139 of the Constitution may also be used as part of the broader approach to turning around these municipalities.

The municipal restructuring grant will be made available within the parameters of the existing legal framework and will not provide bailouts to municipalities. It will fund the implementation of specific outputs in support of a financial recovery plan approved by a municipal council. The council must demonstrate political buy-in by adopting such a plan, and the municipality must also commit its own resources to implementing parts of the plan.

Smaller cities face some of the same urban development challenges as major metropolitan areas. These cities will be eligible for a *new integrated urban development grant* from 2019/20. Cities will have to meet planning and performance criteria to receive the grant, which will be funded through a shift of funds from the municipal infrastructure grant. The new grant will require cities to plan for a programme of infrastructure investment, funded from grants and own revenues, rather than just standalone projects. This aligns with the policy set out in the Integrated Urban Development Framework (IUDF) approved by Cabinet in April 2016. This approach will be piloted in uMhlathuze and Polokwane local municipalities in 2018/19. Eligible municipalities will be invited to apply for the grant during 2018. The application process is set out in clause 27(5) of the 2018 Division of Revenue Bill.



## 2.2 Drought disaster relief

Severe drought conditions are affecting large parts of the country, and placing extreme strain on the supply of water to the nearly 4 million people in the City of Cape Town. Some smaller towns in the Northern Cape, Eastern Cape and Western Cape, as well as Nelson Mandela Bay Metro, are also facing severe water shortages. The drought has been classified as a national disaster by the National Disaster Management Centre. Government is committed to managing available supply to ensure basic needs are met, while implementing plans to improve long-term sustainability in a water stressed country.

Government is prepared to provide financial assistance as deemed necessary:

- A provisional allocation of R6 billion has been set aside in 2018/19 for drought relief in several provinces, to assist the water sector and to augment public investment projects supported by improved infrastructure planning. Some of these funds may be allocated to support water augmentation projects in an Adjustments Budget, however, the full costs of new schemes will eventually have to be recovered from water users through tariffs.
- The Division of Revenue Act allows for conditional grant funds to be reallocated for disaster relief. Such additional funding may be used in 2017/18 for immediate interventions such as accelerating groundwater development.
- Disaster relief grants for provinces and municipalities are R423.7 million in 2017/18 and R472.9 million in 2018/19. This may be quickly released to assist in the event of an emergency.
- If agricultural employment is seriously destabilised, government can temporarily increase the intake on the Working for Water Programme. These short-term jobs will provide a substitute employment option, while helping to improve runoff in catchment areas by removing alien vegetation.

## 2.3 Participation in RT15-2016 Vodacom transversal contract- for the supply and delivery of mobile communication services to the state

When municipalities make an application to the Office of the Chief Procurement Officer (OCPO) to participate in the RT15-2016 transversal contract's account management service offering in respect of smart meters, they must comply with the process that will be communicated in an MFMA Circular that will soon be issued. In terms of the application process municipalities are expected to provide evidence of adequate operating budget provision over the MTREF. The Circular will include pre-conditions for eligibility to participate, such as adequate resourcing and technology platform to fulfil their obligation as envisaged by the Smart Utility Management Solution; and capability to sustain the implementation effort in the longer term.

## 3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore municipalities are required to **justify all increases in excess of the projected inflation target for 2018/19** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition municipalities should

include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures.

### **3.1 Eskom bulk tariff increases**

The National Energy Regulator of South Africa (NERSA) published their “Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2018/19 Financial Year” on 28 February 2018. Municipalities are encouraged to download the full guideline document (available at [www.nersa.org.za](http://www.nersa.org.za)) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It also sets out proposed timeframes for the approval of municipal tariffs. NERSA invites comments on the guideline to be submitted by 20 March 2018.

The NERSA document proposes a 6.84 per cent guideline increase for municipal electricity tariffs for 2018/19. This is based on a bulk tariff increase for municipalities of 7.32 per cent.

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 fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2018/19 MTREF budget.

It should be noted that the guideline increase for municipal tariffs and the bulk tariff increase that Eskom will charge municipalities are both lower than the 8 per cent used to calculate the free basic electricity subsidies provided through the local government equitable share formula.

## **4. Funding choices and management issues**

### **4.1 Management issues**

Many municipalities continue to face institutional challenges and mismanagement that result in service delivery failures, bad debt accumulation, limited cash flows and consequent non-payment of creditors. Eskom and water boards are owed the greater percentage of the total municipal creditors; and protracted non-payment undermines the financial sustainability of these state-owned entities.

The non-payment of creditors is a symptom of underlying problems which include, among others, weaknesses in revenue collection and underinvestment in asset maintenance and renewal, which compromises the reliability of delivering basic services. There are too many municipalities that fail to adopt credible budgets and this means that even if they adhere to their budgeted plans, they will not be financially sustainable.

The national and provincial departments collectively owe municipalities and while much of the historic debt has been verified by the Department of Public Works there are departments that do not have sufficient funds to settle these debts. The Department of Public Works continues to facilitate the ongoing government debt verification and settlement process.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities

consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

Government will introduce a conditional grant in the outer years of the 2018 MTEF to provide support to municipalities facing financial crises. This grant funding will only be accessible to municipalities that have demonstrated the political will to implement reforms necessary to turn themselves around. The grant will be designed and consulted during 2018.

#### **4.2 Employee related costs**

The *Salary and Wage Collective Agreement* for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

#### **4.3 Remuneration of councilors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government 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 annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

### **5. Conditional Grant Transfers to Municipalities**

This section provides guidance to municipalities with regard to the preparation for the 2017/18 unspent conditional grant and roll-over process and should be referenced to previous annual budget circulars.

#### **5.1 Criteria for the rollover of conditional grant funds**

Section 22 of the 2017 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer must be addressed to the **National Treasury** requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2017 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
  - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or

- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2019 (attach cash flow projection for the applicable grant).
4. A progress report (also in percentages) on the status of each project's implementation (**attach a visible implementation plan**);
  5. The value of the committed project funding, and the conditional allocation from the funding source;
  6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
  7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
  8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
  9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed.

***No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.***

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2018, the application will be declined.**

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2017 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2018;
3. Accurate disclosure of grant performance in the 2017/18 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. The National Treasury will not consider requests to approve the entire allocation to the municipality as there should be a minimum spend of 50 per cent of the allocation per programme;
5. Cash available in the bank (net position including short term investments) as at 30 June 2018 and in line with the cash flow statements to finance the roll-over request;
6. No approval will be granted to municipalities requesting a roll-over of the same grant for the third consecutive time;
7. Incorporation of the Appropriation Statement;
8. No roll over application project constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636) will be approved. Projects linked to additional funding and disasters are exempted;
9. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests; and
10. Evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

## 5.2 Unspent conditional grant funds for 2017/18

The process to ensure the return of unspent conditional grants for the 2017/18 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2018 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2018. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2017 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2018.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2018 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2018. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2018.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2018, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 03 December 2018 equitable share allocation.

**All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.**

## 6. The Municipal Budget and Reporting Regulations

### 6.1 The impact of VAT increase on tariffs

VAT will increase from 14 per cent to 15 per cent from April 2018. In terms of Section 7(4) of Value-Added Tax Act (No. 89 of 1991), the VAT increase takes effect on 1 April. It is a tax increase as result of tax legislation that municipalities must implement and not an increase of tariffs by the municipalities. Therefore Section 28(6) of the Municipal Finance Management Act, 2003 (No. 56 of 2003) (MFMA), is not applicable in this regard.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate.

The South African Revenue Service issued a guideline on how the increase in VAT must be implemented. The guideline is available on the link below:

<http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-VAT-G13%20-%20VAT%20Pocket%20Guide%20on%20the%20VAT%20rate%20increase%20on%201%20April%202018%20-%20External%20Guide.pdf>

## 6.2 Schedule A - version to be used for the 2018/19 MTREF

National Treasury has released Version 6.2 of Schedule A1 (the Excel Formats) which is aligned to version 6.2 of the *m*SCOA classification framework which must be used when compiling the 2018/19 MTREF budget. **ALL** municipalities **MUST** use this version for the preparation of their 2018/19 MTREF budget.

***It is imperative that all municipalities prepare their 2018/19 MTREF budgets in their mSCOA financial systems and that the A1 schedule be produced directly from their financial system. All financial systems must have this functionality to assist and prepare budgets.***

Special attention must be given to the supporting schedules in the prescribed A1 Schedule. Where detailed data is housed in a sub-system e.g. human resource data for SA22 to SA24, this data must be extracted from the sub-system into the applicable supporting sheet.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2018 MTREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.2 of Schedule A1 by clicking [HERE](#)

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>

## 6.3 Assistance with the compilation of budgets

In cases where the municipality requires 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:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi	012-315 5936	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a>
	Matjatji Mashoeshoe	012-315 5553	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a>
Free State	Jordan Maja	012-315 5663	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a>
	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng	Kgomotso Baloyi	012-315 5866	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>

	Nomxolisi Mawulana	012-315 5460	<a href="mailto:Nomxolisi.Mawulana@treasury.gov.za">Nomxolisi.Mawulana@treasury.gov.za</a>
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	<a href="mailto:Bernard.Mokgabodi@treasury.gov.za">Bernard.Mokgabodi@treasury.gov.za</a>
	Johan Botha	012-315 5171	<a href="mailto:Johan.Botha@treasury.gov.za">Johan.Botha@treasury.gov.za</a>
Limpopo	Una Rautenbach	012-315 5700	<a href="mailto:Una.Rautenbach@treasury.gov.za">Una.Rautenbach@treasury.gov.za</a>
	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Willem Voigt	012-315 5830	<a href="mailto:Willem.Voigt@treasury.gov.za">Willem.Voigt@treasury.gov.za</a>
	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Northern Cape	Jordan Maja	012-315 5663	<a href="mailto:Jordan.Maja@treasury.gov.za">Jordan.Maja@treasury.gov.za</a>
	Anthony Moseki	012-315 5174	<a href="mailto:Anthony.Moseki@treasury.gov.za">Anthony.Moseki@treasury.gov.za</a>
North West	Sadesh Ramjathan	012-315 5101	<a href="mailto:Sadesh.Ramjathan@treasury.gov.za">Sadesh.Ramjathan@treasury.gov.za</a>
	Makgabo Mabotja	012-315 5156	<a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape	Vuyo Mbunge	012-315 5661	<a href="mailto:Vuyo.Mbunge@treasury.gov.za">Vuyo.Mbunge@treasury.gov.za</a>
	Kevin Bell	012-315 5725	<a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a>
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>

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 and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the *m*SCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***they will be required to return 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 monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

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

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

## 7. Budget process and submissions for the 2018/19 MTREF

### 7.1 Budgeting for the audited years on Schedule A (*m*SCOA)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2014/15 to 2016/17 in version 6.2 of the Schedule A when compiling 2018/19 MTREF budgets.

The amalgamated municipalities must complete the 2016/17 audited years, current year (2017/18) and the 2018/19 MTREF budgets.

## 7.2 Submitting budget documentation and schedules for 2018/19 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 the 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 29 March 2018, the final date of submission of the electronic budget documents and corresponding electronic returns is **Tuesday, 03 April 2018**. The deadline for submission of hard copies including council resolution is **Friday, 06 April 2018**.
- 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 2018, the final date for such a submission is **Friday, 13 July 2018**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.2) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) 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;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to [lqdocuments@treasury.gov.za](mailto:lqdocuments@treasury.gov.za). Any problems experienced in this regard can be addressed with Elsabe Rossouw at [Elsabe.Rossouw@treasury.gov.za](mailto:Elsabe.Rossouw@treasury.gov.za). Budget related documents and schedules may also be uploaded using the LG Upload Portal at

<https://portals.treasury.gov.za/sites/LGUploadPortal/SitePages/Home.aspx>

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 draft Built Environment Performance Plan (BEPP) tabled in council by 31 March 2018 to [Yasmin.coovadia@treasury.gov.za](mailto: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](mailto: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](mailto:Yasmin.Coovadia@treasury.gov.za). Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3<sup>rd</sup> floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

### **7.3 Budget reform returns to the Local Government Database for publication**

Municipalities are required to continue to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. All returns are to be sent to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za). Although there is some mis-alignment between the *m*SCOA classification and the budget return forms, municipalities must find the best fit to represent their 2018 MTREF budget figures as the publications will still be based on the budget returns for 2018/19.

Municipalities must submit returns for both the **tabled** budget and the final **adopted** budget as this will assist the National and provincial treasuries with the annual benchmark process. The current electronic returns may be downloaded from National Treasury's website at the following link: [http://mfma.treasury.gov.za/Return\\_Forms/Pages/default.aspx](http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx).

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

### **7.4 Upload of the *m*SCOA budget data strings to the LG upload portal**

Municipalities must upload the *m*SCOA data strings for the tabled (**TABB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the *m*SCOA data strings. Refer to paragraph 7.2 above.

### **7.5 Publication of budgets on municipal websites**

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

## 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 2018**

Reference: RCS/C.5

## TREASURY CIRCULAR MUN NO. 13/2018

THE MAYOR, CITY OF CAPE TOWN: MS P DE LILLE  
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR JH CLEOPHAS  
THE MAYOR, MATZIKAMA MUNICIPALITY: MS G STEPHAN  
THE MAYOR, CEDERBERG MUNICIPALITY: MR J BARNARD  
THE MAYOR, BERGRIVIER MUNICIPALITY: MR EB MANUEL  
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR M KOEN  
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN  
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THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING  
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THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO (ACTING)  
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THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR DP LUBBE  
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THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT  
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER  
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS  
THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR SA MOKWENI  
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THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR A GROENEWALD  
THE MUNICIPAL MANAGER, EDEN DISTRICT MUNICIPALITY: MR M STRATU  
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR R STEVENS  
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS

THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: ADV MG GILIOMEE  
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA  
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR A PAULSE  
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THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY  
THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: MR J KOEKEMOER  
THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR G SEAS  
THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR E ALFRED  
THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR G GOLIATH  
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER  
THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON  
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THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG  
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THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: DR J TESSELAAR  
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW  
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDE  
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THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR F LÖTTER  
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR V MKHEFA  
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THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)  
THE DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)  
THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)  
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THE CHIEF FINANCIAL OFFICER (MS U BRINK) (ACTING)  
THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)  
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)  
THE DIRECTOR: FINANCIAL GOVERNANCE (MS N PALMER) (ACTING)  
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THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR A DYAKALA)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)  
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THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

## MUNICIPAL BUDGET CIRCULAR FOR THE 2018/19 MTREF

### 1. PURPOSE

- 1.1 The purpose of this Circular is to brief municipalities on the 2018 Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC) and related matters.

### 2. LEGISLATIVE CONTEXT

- 2.1 The Western Cape Provincial Government has institutionalised the LG MTEC process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003; and
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].

- 2.2 The 2018 process will build on the successes of previous engagements in order to strengthen the alignment between municipal and provincial planning and budgeting and reinforce the theme of municipal sustainability for the current 4<sup>th</sup> Generation Integrated Development Planning Cycle.

### 3. AN INTEGRATED APPROACH TO PLANNING AND BUDGETING

- 3.1 Cognisance should be taken of recent political developments and the associated change in national priorities which will subsequently impact upon the short-term municipal planning and budgeting efforts as well as the medium-term growth and development outlook of local government.

- 3.2 Current economic pressures as well as resource, capacity and governance constraints impact upon the ability of local government to provide basic services and to improve the overall quality of life of its citizens. Despite municipalities making significant progress to address such challenges, there is an increased acknowledgement that true service delivery excellence can only be achieved through integrated development planning, considered decision-making and appropriate policy responses by all spheres of government.

- 3.3 In support of this notion, the Western Cape Government's Provincial Strategic Plan promotes an integrated management approach to better align provincial and local government policy, planning, budgeting and implementation, while supporting the spatial and local context. This alignment is formalised through a structured workplan which was formally adopted by Provincial Top Management and Municipal Managers in August 2017. The 2017/18 Integrated Workplan, which specifically gives

effect to the concept of *partnerships* (a prominent feature of Provincial Strategic Goal 5) synchronises key processes within the Western Cape Government by strengthening joint planning, co-ordination, collaboration and coherence across sector departments, municipalities and national organs of state.

- 3.4 The Integrated Workplan aims to improve the self-sufficiency of local government entities by focussing on the governance, economic and financial elements associated with municipal sustainability and better coordinated planning, budgeting and governance processes. Practical effect is given to this envisaged outcome through strategic and technical engagements.
- 3.5 The Strategic Integrated Municipal Engagements (SIME) were held in October/November 2017 and served as a platform to discuss strategic issues affecting all municipalities (eg. water security and its impact on the economy, socio-economic analysis and infrastructure for economic development) as well as district specific emerging issues. The SIME was followed by the recent Technical Integrated Municipal Engagements (TIME) in February 2018. The TIME brings together officials to discuss strategic risks, governance and performance challenges confronting a municipality. The TIME aims to promote excellence in municipal governance practices and to support the long term sustainability of local government.
- 3.6 LG MTEC will take place in April/May and therefore precedes the implementation of municipal budgets. The engagement provides provincial government the opportunity to assess the municipality's planning efforts for the upcoming budget year. Similar to the National Treasury Benchmarking Exercise, LG MTEC serves as a holistic process that measures the extent to which strategic planning and budgeting is credible, sustainable and responsive/relevant.
- 3.7 The key theme for the 2018 LG MTEC process will be ***municipal sustainability***. Sub-themes will include, economic growth and development, drought management, waste management and partnerships. The main issues influencing municipal sustainability include, amongst others:
  - Constrained growth at national level directly impacts upon the fiscal envelope of the Province. Dwindling revenue expectations and stricter fiscal consolidation measures have resulted in baseline reduction across the three spheres of government. Low economic growth and tight fiscal environment impacting directly on municipal revenue.
  - Risks associated with infrastructure delivery include reductions in grant funding, bulk infrastructure shortfalls, maintenance backlogs and the shortage of professional staff, particularly infrastructure posts.

- The severe and prolonged drought in large parts of the Western Cape, which has now been declared a national disaster.
- Service delivery pressures due to high levels of unemployment, poverty and migratory patterns.

3.8 The aforementioned issues and key service delivery and budgetary risks from the current constrained fiscal environment need to be taken into account in finalising the 2018/19 MTREF budget. Municipalities are therefore encouraged to:

- Conform to relevant laws and regulations in support of service delivery performance.
- Adopt a more conservative approach in estimating municipal revenue and apply stricter indigent relief to target the most deserved.
- Become more efficient in the collection of revenue.
- Ensure that investments reflect good value for money, minimize costs of service delivery, and tariffs are cost reflective.
- Leverage on alternative technologies in the provision of electricity and water, minimise energy expenses through energy saving measures; reduce water and electricity losses, improve billing systems and ensure repairs and maintenance of infrastructure are done on a regular basis.
- Ensure greater sustainability of basic service delivery through spending on maintenance and renewal of infrastructure underpinning the delivery of basic services.
- Improve the quality of human capital in municipalities to build a capable state as required in terms of South Africa's 2030 National Development Plan.
- Fast-track service delivery objectives within affordable revenue and expenditure parameters.
- Invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.
- Maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households while ensuring the sustainability of the municipality.

#### 4. MUNICIPAL BUDGET PROCESS

##### 4.1 Non-compliance with the provisions of Chapter 4 of the MFMA

- As per section 27 of the MFMA, the mayor of a municipality must inform the MEC for Finance in writing of any impending non-compliance with the provisions of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget or compulsory consultation processes.
- If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which should reach the MEC for Finance in writing by 15 March 2018 in accordance with Schedule G of the Municipal Budget and Reporting Regulations. It is recorded that no such applications were submitted to the MEC for Finance by the regulated date.

##### 4.2 Municipal Budget Day

- According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March each year) before the start of the budget year.
- It is important to note there is no explicit requirement for council to endorse or approve the tabled budget or reviewed or amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/ amended IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval “the product of an inclusive budget preparation and consultative process” when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.
- Given that the preparation, consultation, adoption and implementation of a municipality’s annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality’s IDP, it would be procedurally flawed by the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/ or revision of the municipality’s IDP has not been completed.
- If a municipality has failed to complete the relevant processes applicable to review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the



mayor should submit an application for an extension of the said deadline to MEC for Finance as outlined in paragraph 4.1 above.

- Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix A** with the Provincial Treasury as it is crucial for the collection of the budget documentation and the assessment process leading up to the LG MTEC engagements. Municipalities are requested to indicate any changes to the confirmed tabling dates to [Tania.Bosser@westerncape.gov.za](mailto:Tania.Bosser@westerncape.gov.za) by **20 March 2018**.
- It is important to note that although National Treasury has granted municipalities up to 3 and 6 April 2018 to submit the electronic and hard copies of the budget documentation, Provincial Treasury requires these documents on the tabling date of the budget documentation to fulfil its responsibilities in terms of section 5 of the MFMA.

#### 4.3 Adoption of Municipal Budgets

- According to section 24(1) of the MFMA, the Municipal Council must at least 30 days before the start of the budget year (by 31 May each year) consider approval of the annual budget and any changes to the municipality's IDP.
- Furthermore, an annual budget must be approved by the Municipal Council before the start of the budget year (1 July each year) in line with section 24(2) of the MFMA. Failure to approve an annual budget by the start of the financial year will result in the Provincial Executive having to intervene in terms of section 139(4) of the Constitution.

#### 4.4 Failure to Approve Budget Before the Start of Budget Year

- In the event that an annual budget is not approved, section 25 of the MFMA states that: (1) If the municipality failed to approve an annual budget, including revenue-raising measures necessary to give effect to the budget, the council must reconsider the budget and again vote on the budget, or an amended version thereof within seven (7) days of the council meeting that failed to approve the budget. (2) The process provided for in subsection (1) must be repeated until a budget, including revenue-raising measures necessary to give effect to budget, is approved. (3) If a municipality has not approved an annual budget, including revenue-raising measures necessary to give effect to the budget, by the first day (1 July) of the budget year, the mayor must immediately comply with section 55 of the MFMA.
- It is important to note that the process outlined in section 25(2) does not extend beyond 30 June each year.

- Upon failing to approve the budget by the first day (i.e. 1 July) of the applicable budget year, the mayor must, in terms of section 55, immediately report the matter to the MEC for local government in that province and may recommend to the MEC appropriate provincial interventions in terms of section 139 of the Constitution.
- In terms of section 26(1) of the MFMA, failure to adopt an annual budget by the start of the applicable budget year, the provincial executive, must intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget (or the revenue-raising measures) are approved. Intervening actions may include dissolving the council, appointing an administrator until a newly elected council has been declared elected, and/or approving a temporary budget to ensure the continued functioning of the budget.

## 5. NATIONAL AND PROVINCIAL TREASURY GUIDELINES

- 5.1 Municipalities are advised to include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2018/19 MTREF Budget documents and to table it as part of the budget documentation in the Municipal Council.
- 5.2 Municipalities are advised to consult MFMA Circulars 89 and 91 and incorporate the requirements in preparing its budget documentation. The following are highlights and explanatory notes from MFMA Circular 91:

MFMA Circular 91 Highlights	Circular section
<p><b><i>The South African economy and inflation targets</i></b></p> <ul style="list-style-type: none"> <li>• The GDP growth rate is forecasted at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 per cent in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture and mining.</li> <li>• The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities.</li> <li>• CPI inflation has been estimated at 5.3 per cent for 2017/18 and 2018/19 respectively and forecasted to increase to 5.4 per cent for 2019/20 and 5.5 per cent for 2020/21.</li> <li>• The current water crisis in the Western Cape and other provinces will have a severe effect on economic growth. As such, the Western Cape growth is estimated to increase to 0.7 per cent in 2017, contracts by 0.3 per cent in 2018 and increases by 2.8 per cent in 2019 - The contraction in 2018 is largely due to the short-term impact of the drought on the agricultural sector.</li> </ul>	Section 1

MFMA Circular 91 Highlights	Circular section
<p><b><i>Key focus areas for the 2018/19 Budget process</i></b></p> <p>The key focus areas for the 2018/19 Budget Process are:</p> <p>2.1 The 2017 Medium Term Budget Policy Statement (MTBPS) indicates that reprioritisation and reductions undertaken have affected planned spending for 2018/19.</p> <p>2.2 A total of R13.9 billion has been cut from direct local government grant allocations for the 2018 Medium Term Expenditure Framework (MTEF) period since the 2017 MTBPS was tabled. Indirect Grants to local government have been reduced by an additional R2.2 billion.</p> <p>2.3 The reductions did not affect all conditional grants and not all grants were reduced by the same percentage. The large infrastructure conditional grants were the ones that were affected as this was considered the most practical approach.</p> <p>2.4 The overall impact of reducing this funding affects capital programmes, thus local government's share of the reductions is higher than their share of the division of revenue, given that municipalities receive a number of infrastructure grants. The average reductions over the medium term are 3.5 per cent of local government allocations.</p> <p>2.5 Conditional grant funding targets delivery of national government's service delivery priorities. Thus, it is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access the funding.</p> <p>2.6 The equitable share and the sharing of the general fuel levy constitute additional unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.</p> <p>2.7 The total value of conditional grants directly transferred to local government increases from R43.3 billion in 2018/19 to R44.8 billion in 2019/20 and R47.8 billion in 2020/21.</p> <p>2.8 Large municipalities are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.</p> <p>2.9 The 2018 Budget provides for R382.8 billion to be transferred directly to local government and a further R21.8 billion allocated to indirect grants for the 2018 MTREF. National Government will provide financial assistance to areas that have been affected by drought to ensure that basic needs are met.</p>	Section 2

MFMA Circular 91 Highlights	Circular section
<p><b>The revenue budget</b></p> <p>3.1 Municipalities are urged to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring sustainability of the municipality.</p> <p>3.2 The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; thus municipalities are required to <b><i>justify all increases in excess of the projected inflation target for 2018/19</i></b> in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups.</p> <p>3.3 Municipalities should include a detail of their revenue growth assumption for the different service charges in their budget narratives.</p> <p>3.4 The local government sphere confronts tough fiscal choices in the face of financial and institutional difficulties that result in service delivery breakdowns and unpaid bills, thus municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures.</p> <p>3.5 The National Energy Regulator of South Africa (NERSA) published their “Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2018/19 Financial Year” on 28 February 2018. Municipalities are encouraged to download the full guideline document (available at <a href="http://www.nersa.org.za">www.nersa.org.za</a>) and study it carefully.</p> <p>3.6 The NERSA document proposes a 6.84 per cent guideline increase for municipal electricity tariffs for 2018/19. This is based on a bulk tariff increase for municipalities of 7.32 per cent.</p> <p>3.7 Municipalities are advised 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 fully cost-reflective tariffs that will help them achieve financial sustainability.</p> <p>3.8 Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2018/19 MTREF budget.</p>	Section 3

MFMA Circular 91 Highlights	Circular section
<p><b>Funding choices and management issued</b></p> <p><b>4.1 Employee related costs</b> The Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.</p> <p><b>4.2 Remuneration of councillors</b> Municipalities are advised to budget for the actual costs approved in accordance with the Government 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 annually between December and January by the Department of Cooperative Governance.  Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.</p>	Section 4
<p><b>Conditional Grant Transfer to Municipalities</b></p> <p><b>5.1 Criteria for the rollover of conditional grants funds</b> Section 22 of the 2017 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.  When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:</p> <ol style="list-style-type: none"> <li>1. A formal letter, signed by the accounting officer must be addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2017 DoRA;</li> <li>2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;</li> </ol>	Section 5

MFMA Circular 91 Highlights	Circular section
<ol style="list-style-type: none"> <li>3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):               <ol style="list-style-type: none"> <li>a. Proof that the project tender was published and the period for tender submissions closed before 31 March;</li> <li>b. Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or</li> <li>c. Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding; and</li> <li>d. Evidence that all projects linked to an allocation will be fully utilised by 30 June 2019 (attach cash flow projection for the applicable grant). was allocated during the course of the final year of the project.</li> </ol> </li> <li>4. A progress report (also in percentages) on the status of each project's implementation (attach a visible implementation plan);</li> <li>5. The value of the committed project funding, and the conditional allocation from the funding source;</li> <li>6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;</li> <li>7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;</li> <li>8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and</li> <li>9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed.</li> </ol>	

MFMA Circular 91 Highlights	Circular section
<p><b>5.2 Unspent conditional grant funds for 2017/18</b></p> <p>The process is to ensure the return of unspent conditional grants for the 2017/18 financial year will be managed in accordance with section 22 of the DoRA. The following practical arrangements will apply:</p> <ul style="list-style-type: none"> <li>• Municipalities must submit their June 2018 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.</li> <li>• When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2018. These amounts <b>MUST</b> exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.</li> <li>• If the receiving officer wants to motivate in terms of section 22(2) of the 2017 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2018.</li> </ul> <p><b>National Treasury will not consider any rollover requests that are incomplete or received after this deadline.</b></p> <ul style="list-style-type: none"> <li>• National Treasury will communicate the unspent conditional grants amount by 05 November 2018. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2018.</li> <li>• Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2018, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 03 December 2018 equitable share allocation.</li> </ul>	

MFMA Circular 91 Highlights	Circular section
<p><b><i>The Municipal Budget and Reporting Regulations (MBRR)</i></b></p> <p><b>6.1 Impact of VAT increase on tariffs</b></p> <p>VAT will increase from 14 per cent to 15 per cent from April 2018. In terms of Section 7(4) of Value-Added Tax Act (No. 89 of 1991), the VAT increase takes effect on 1 April. It is a tax increase as a result of tax legislation that municipalities must implement and not an increase of tariffs by municipalities. Section 28(6) of the MFMA is not applicable in this regard. Provincial Treasury will in due course provide clarity regarding the practicalities of implementing the VAT increase. Municipalities are in the interim advised to consult the VAT Increase Guidelines issued by the South African Revenue Service (SARS) as part of MFMA Circular 91.</p> <p><a href="http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-VAT-G13%20-%20VAT%20Pocket%20Guide%20on%20the%20VAT%20rate%20increase%20on%201%20April%202018%20-%20External%20Guide.pdf">http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-VAT-G13%20-%20VAT%20Pocket%20Guide%20on%20the%20VAT%20rate%20increase%20on%201%20April%202018%20-%20External%20Guide.pdf</a></p> <p><b>6.2 Schedule A - version to be used for the 2018/19 MTREF</b></p> <ul style="list-style-type: none"> <li>• National Treasury has released Version 6.2 of Schedule A1(Excel Formats) which is aligned to version 6.2 of the mSCOA classification framework. This version must be used by ALL municipalities when compiling their 2018/19 MTREF budget.</li> <li>• Municipalities must prepare their 2018/19 MTREF budgets in their mSCOA financial systems and that the A1 schedule be produced directly from their financial systems.</li> </ul> <p><b>6.3 Assistance with the compilation of budgets</b></p> <ul style="list-style-type: none"> <li>• Municipalities that experience challenges with respect to compilation of their budget must direct their enquiries to the Provincial Treasury or to National Treasury.</li> <li>• If municipalities did not adhere to the Municipal Budget and Reporting Regulations, <b>they will be required to return to the municipal council and table a complete budget document aligned to the requirements of the Municipal Budget and Reporting Regulations.</b></li> <li>• Municipalities with municipal entities are reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled: <ul style="list-style-type: none"> <li>o An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;</li> <li>o An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and</li> <li>o A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.</li> </ul> </li> </ul>	Section 6



MFMA Circular 91 Highlights	Circular section
<p><b><i>Budget process and submission for the 2018/19 MTREF</i></b></p> <p><b>7.1 Budgeting for the audited years on Schedule A (mSCOA)</b></p> <ul style="list-style-type: none"> <li>• Municipalities must capture the classified audit outcomes for 2014/15 to 2016/17 in version 6.2 of Schedule A when compiling their 2018/19 MTREF budgets.</li> <li>• The amalgamated municipalities must complete the 2016/17 audited years, current year (2017/18) and the 2018/19 MTREF budgets.</li> </ul> <p><b>7.2 Submitting budget documentation and schedules for 2018/19 MTREF</b></p> <p>To facilitate oversight compliance with Municipal Budget and Reporting Regulations, MUNICIPAL MANAGERS are reminded that:</p> <ul style="list-style-type: none"> <li>• 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 29 March 2018, the final date of submission of the electronic budget documents and corresponding electronic returns is <b>Tuesday, 03 April 2018</b>. The deadline for submission of hard copies including council resolution is <b>Friday, 06 April 2018</b>. <b>The Western Cape Provincial Treasury requires both the electronic and hard copies on the tabling day of the budget documentation.</b></li> <li>• 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 2018, the final date for such a submission is <b>Friday, 13 July 2018</b>, otherwise an earlier date applies.</li> </ul> <p>The municipal manager must submit:</p> <ul style="list-style-type: none"> <li>• The budget documentation as set out in Schedule A (version 6.2) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;</li> <li>• The draft service delivery and budget implementation plan in both printed and electronic format;</li> <li>• The draft integrated development plan;</li> <li>• The council resolution;</li> <li>• Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and</li> <li>• Schedules D specific for the entities.</li> </ul>	<p>Section 7</p>

MFMA Circular 91 Highlights	Circular section		
<p>7.3 <b>Electronic and Hard copy submissions</b></p> <ul style="list-style-type: none"> <li>Municipalities must follow the process of ensuring that their Information and Communication Technology Infrastructure can accommodate official email addresses.</li> <li>For the purpose of the implementation of mSCOA the Local Government Database requires municipalities to update their contact details and provide official email addresses instead of private accounts.</li> <li>NT electronic documents should be submitted to: <a href="mailto:lgdocuments@treasury.gov.za">lgdocuments@treasury.gov.za</a> or if the budget documentation are too large (exceeds 4 MB) via <a href="mailto:lgbigfiles@gmail.com">lgbigfiles@gmail.com</a>.</li> <li>PT electronic documents should be submitted to: <a href="mailto:MFMA.MFMA@westerncape.gov.za">MFMA.MFMA@westerncape.gov.za</a> or if too large (exceeds 3 MB) must be submitted via the lift server function (<a href="http://lift.pgwc.gov.za/">http://lift.pgwc.gov.za/</a>).</li> </ul> <p><i>How to lift:</i></p> <ol style="list-style-type: none"> <li>Go to the website: <a href="http://lift.pgwc.gov.za/">http://lift.pgwc.gov.za/</a></li> <li>Type in the email address: <a href="mailto:MFMA.MFMA@westerncape.gov.za">MFMA.MFMA@westerncape.gov.za</a></li> <li>Browse to correct file for uploading</li> <li>Press: Submit</li> </ol> <ul style="list-style-type: none"> <li>Municipalities are required to submit the signed hard copies of their budget documents and council resolutions to the following addresses: <table data-bbox="475 1160 1209 1317" style="margin-left: 40px; border: none;"> <tr> <td style="text-align: center; vertical-align: top;"> <p><b>National Treasury</b></p> <p>Ms Linda Kruger 40 Church Square Pretoria, 0002</p> </td> <td style="text-align: center; vertical-align: top;"> <p><b>Provincial Treasury</b></p> <p>Mr Paul Pienaar 7 Wale Street, Room 3-50 Cape Town, 8000</p> </td> </tr> </table> </li> <li>Metropolitan municipalities should submit the BEPP to <a href="mailto:Yasmin.coovadia@treasury.gov.za">Yasmin.coovadia@treasury.gov.za</a> or if exceeds 4 MB to <a href="mailto:Yasmin.coovadia@gmail.com">Yasmin.coovadia@gmail.com</a>. Hardcopies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3<sup>rd</sup> Floor, 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.</li> </ul>	<p><b>National Treasury</b></p> <p>Ms Linda Kruger 40 Church Square Pretoria, 0002</p>	<p><b>Provincial Treasury</b></p> <p>Mr Paul Pienaar 7 Wale Street, Room 3-50 Cape Town, 8000</p>	Section 7
<p><b>National Treasury</b></p> <p>Ms Linda Kruger 40 Church Square Pretoria, 0002</p>	<p><b>Provincial Treasury</b></p> <p>Mr Paul Pienaar 7 Wale Street, Room 3-50 Cape Town, 8000</p>		

MFMA Circular 91 Highlights	Circular section
<p>7.4 <b>Budget reform returns to the Local Government Database for publication</b></p> <ul style="list-style-type: none"> <li>• Municipalities are required to continue to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. All returns are to be sent to <a href="mailto:lgdatabase@treasury.gov.za">lgdatabase@treasury.gov.za</a>.</li> <li>• Municipalities must submit returns for both the draft budget and the final adopted budget as this will assist the National and provincial treasuries with the annual benchmark process. The current electronic returns may be downloaded from National Treasury's website at the following link:  <a href="http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx">http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx</a></li> <li>• The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures</li> </ul> <p>7.5 <b>Upload of the mSCOA budget data strings to the LG upload portal</b></p> <p>Municipalities must upload the mSCOA data strings for the tabled (TABB) and adopted (ORGB) budget to the upload portal. The budget strings must be accompanied by the IDP project details data strings (PRTA and PROR). The deadline for submission of the MBRR documents are also applicable to the mSCOA data strings as per paragraph 7.2 above.</p> <p>7.6 <b>Publication of budgets on municipal websites</b></p> <p>In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.</p> <p>All relevant documents mentioned in this circular are available on the National Treasury website:  <a href="http://mfma.treasury.gov.za/Pages/Default.aspx">http://mfma.treasury.gov.za/Pages/Default.aspx</a></p> <p>Municipalities are encouraged to visit it regularly as documents are regularly added/updated on the website.</p>	Section 7

- 5.3 The Western Cape Provincial Treasury requires the budget documents on the tabling date in order to start with the assessment process. In order to facilitate this, the Provincial Treasury will deploy officials to attend the budget tabling proceedings and collect the tabled budget documentation (inclusive of budget, IDP, SDF, budget related policies and draft SDBIP). It is important for the CFO's office to liaise with the relevant departments for the submission of documents (eg. IDP, SDFs, relevant sector plans) which is not the responsibility of the Chief Financial Officer.

- 5.4 A designated municipal official should ensure that a set of these documents is prepared in both hard (where required) and electronic copy, except for the budget policies which are only required in electronic copy.
- 5.5 The designated official needs to co-sign the accompanying checklist (see **Appendix B**) as confirmation that the set of budget documents have been submitted.

## 6. LG MTEC ENGAGEMENTS

- 6.1 The LG MTEC engagements are proposed to take place from 24 April 2018 to 10 May 2018. The proposed Schedule of the LG MTEC engagements is attached as **Appendix C**.

Municipalities are kindly requested to confirm if the proposed LG MTEC engagement dates are suitable. In setting up the engagement dates we have had to take into account the public holidays over this period. It will be appreciated if you can confirm suitability of the proposed LG MTEC engagement date (together with the tabling date) in writing to [Tania.Bosser@westerncape.gov.za](mailto:Tania.Bosser@westerncape.gov.za) by **20 March 2018**. Your timeous feedback in this regard will greatly assist in finalising logistical arrangements and will be appreciated.

- 6.2 The discussions at the engagements will be pitched at a strategic level. Hence, the representation at the LG MTEC engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning, the Department of the Premier and the Economic Development Partnership.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.

- 6.3 There will be a joint presentation by Provincial Government on key issues for discussion.
- 6.4 Municipalities will be required to make presentations at the LG MTEC engagements in response to the Provincial Government's budget and IDP assessment. An agenda and guiding template for this presentation will be sent to municipalities prior to the engagements.

## **7. DISCLOSURE AND REPORTING ON TRANSFERS AND GRANTS**

- 7.1 It has been noticed that municipalities are not disclosing transfers and grant names in accordance with the gazette where the funds were initially published. This makes it difficult for transferring departments to monitor the performance of the respective allocations on a monthly basis. For an example, a municipality will disclose the WESTERN CAPE FINANCIAL MANAGEMENT SUPPORT GRANT as Financial Management Support grant (FMSG) whereas another municipality will only disclose FMSG or a municipality will combine the COMMUNITY LIBRARY SERVICES GRANT with the LIBRARY SERVICE: REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES which are two separate allocations. The current practice by municipalities makes it difficult for the respective transferring departments to monitor the monthly performance of allocations.
- 7.2 The Western Cape Provincial Treasury has developed a monitoring tool that will assist provincial transferring departments with the monitoring of provincial allocations. In order for the tool to work effectively, municipalities are requested to disclose allocation names exactly as published in the gazette(s) in tables SA18 (transfers and grants receipts) and SA19 (Expenditure on transfers and grant programme) for the 2018/19 MTREF period. A further request is for municipalities to capture all the allocations (national and provincial) in CAPITAL LETTERS to allow the seamless automation of the tool in performing the monitoring function. The correct grants names, in capital letters, as disclosed in the Annual Budget document (A-schedule) should also filter through to the C-schedule (SC6, SC7(1) and SC7(2)) on a monthly basis. Municipalities are also reminded to fully complete the supporting schedules (SC6, SC7(1) and SC7(2)) on a monthly basis to ease the monitoring function.

## **8. WAIVING OF THE CO-FUNDING REQUIREMENTS**

- 8.1 As per MFMA Circular 89, the National Treasury will consider applications to waive co-funding requirements for infrastructure projects in municipalities with little or no ability to raise finance for such projects. Reprioritisations within the regional bulk infrastructure grant, water services infrastructure grant and municipal infrastructure grant will be made to fund the Bucket Eradication Programme.
- 8.2 Accounting officers will have to submit applications to transferring officers. The process has been structured this way as transferring officers must also concur that there is a case for the waiving of co-funding on a particular project. Transferring accounting officers will review the case for each project and then only submit applications to National Treasury for those projects supported by the transferring departments.

9. **COST CONTAINMENT REGULATIONS**

- 9.1 National Treasury is still in the process of finalising its draft Cost Containment Regulations which aims to eliminate spending on items not aligned to basic service delivery priorities.
- 9.2 These regulations were recently published for public comment and Municipalities are reminded to submit their inputs, comments and/or proposals to National Treasury by no later than 30 March 2018. Municipalities are specifically encouraged to put forward new and innovate cost-containment proposals.
- 9.3 Although these regulations are not anticipated to be adopted before the start of the new municipal financial year, Municipalities are strongly advised to develop their own cost containment policies for implementation on 1 July 2018.

10. **BUDGET RELATED POLICIES**

- 10.1 Municipalities should as part of the preparation phase in the annual budget cycle revise its budget related policies annually. Provincial Treasury keeps record of budget policies which can, upon request, be provided to municipalities for comparative and guiding purposes.

11. **CONCLUSION**

The Provincial Government wishes you well with the preparation of your Annual Budget, IDP, SDBIP and related documents and look forward to the LG MTEC engagement with your Municipality.

Please direct any queries regarding this circular to Dr Nabe at above specified contact details.



**MS M KORSTEN**  
**CHIEF DIRECTOR: PUBLIC POLICY SERVICES**  
**DATE:** 19 March 2018



**CONFIRMED 2018 BUDGET TABLING DATES**

<b>Municipality</b>	<b>Confirmed date</b>
City of Cape Town	28 March 2018
Matzikama	27 March 2018
Cederberg	29 March 2018
Bergrivier	27 March 2018
Saldanha Bay	28 March 2018
Swartland	29 March 2018
West Coast District Municipality	29 March 2018
Witzenberg	28 March 2018
Drakenstein	28 March 2018
Stellenbosch	28 March 2018
Breede Valley	27 March 2018
Langeberg	27 March 2018
Cape Winelands District Municipality	28 March 2018
Theewaterskloof	28 March 2018
Overstrand	28 March 2018
Cape Agulhas	27 March 2018
Swellendam	29 March 2018
Overberg District Municipality	26 March 2018
Kannaland	29 March 2018
Hessequa	28 March 2018
Mossel Bay	29 March 2018
George	28 March 2018
Oudtshoorn	29 March 2018
Bitou	29 March 2018
Knysna	29 March 2018
Eden District Municipality	22 March 2018
Laingsburg	29 March 2018
Prince Albert	28 March 2018
Beaufort West	29 March 2018
Central Karoo District Municipality	26 March 2018

**LG MTEC INTEGRATED PLANNING AND BUDGETING: 2018/19 CHECKLIST  
SUBMISSION OF TABLED BUDGET DOCUMENTATION**

**MUNICIPALITY:** \_\_\_\_\_

The Budget Document as set out in Schedule A1 of the Municipal Budget and Reporting Regulations, including the main tables (A1 - A10), version 6.2 of Schedule A1 (the Excel formats) and the supporting tables (SA1 - SA38).

**Please ensure that** (as per MFMA Circular 72) **each page of the hard copy of the budget documentation** as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main tables (A1 - A10) and all the supporting tables (SA1 - SA38) and prescribed minimum narrative information that is submitted to Provincial Treasury (and National Treasury) **has been stamped and signed** by the secretariat responsible for ensuring accurate records of council decisions.

The IDP Document as set out in sections 26, 32 and 34 of the Local Government: Municipal Systems Act, No. 32 of 2000 and Regulations (MSA) and section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.



<b>Budget Documentation</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
	<b>Hard Copy</b>			<b>Soft Copy (correlates with hard copy)</b>		
Council Resolution in terms of the Budget						
Draft Service Delivery and Budget Implementation Plan						
Draft Service Level Standards						
Signed Quality Certificate as prescribed in the MBRR						
<b>Prescribed Minimum Budget Narrative Information</b>	<b>Stamped and Signed Hard Copy Budget Narrative</b>			<b>Soft Copy (correlates with hard copy)</b>		
Budget Narrative						
mSCOA budget data strings uploaded to the LG upload portal	<i>Soft copies only</i>					
<b>Municipal Budget Tables: Tables A1 to A10 mSCOA Compliant Schedule A - Prepared from the mSCOA Financial System</b>	<b>Stamped and Signed Hard Copy A1 – A10</b>			<b>Soft Copy (correlates with hard copy)</b>		
Table A1: Budget Summary						
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A4: Budgeted Financial Performance (revenue and expenditure)						
Table A5: Budgeted Capital Expenditure (by vote, standard classification & funding source)						
Table A5A: Budgeted Capital Expenditure (by vote, standard classification & funding source)						
Table A6: Budgeted Financial Position						
Table A7: Budgeted Cash Flow						
Table A8: Cash Backed Reserves/ Accumulated Surplus Reconciliation						
Table A9: Asset Management						
Table A10: Basic Service Delivery Measurement						

Budget Documentation	Yes	No	N/A	Yes	No	N/A
<b>Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38 mSCOA Compliant Schedule A - Prepared from the mSCOA Financial System</b>	<b>Stamped and Signed Hard Copy SA1 – SA38</b>			<b>Soft Copy (correlates with hard copy)</b>		
SA1: Supporting Detail to Budgeted Financial Performance						
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and department)						
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)						
SA13a: Service Tariffs by Category						
SA13b: Service Tariffs by Category (explanatory)						
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						

Budget Documentation	Yes	No	N/A	Yes	No	N/A
<b>Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38 mSCOA Compliant Schedule A - Prepared from the mSCOA Financial System (contd)</b>	<b>Stamped and Signed Hard Copy SA1 – SA38</b>			<b>Soft Copy (correlates with hard copy)</b>		
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: Aggregated Entity Budget (where applicable)						
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 Asset Class						
SA34e: Upgrading of Existing Infrastructure						
SA35: Future Financial Implications of the Capital Budget						
SA36: Detail Capital Budget						
SA37: Projects Delayed from Previous Financial Years						
SA38: Consolidated Detail Operational Projects						

Budget Documentation	Yes	No	N/A	Yes	No	N/A
<b>Budget Related Policies</b>	<b>Hard copies</b>			<b>Soft Copy (correlates with hard copy)</b>		
Information on any amendments to budget related policies						
Suite of budget related policies	<i>Soft copies only</i>					
<b>IDP and Related Documentation</b>	<b>Hard copies</b>			<b>Soft Copy (correlates with hard copy)</b>		
Council Resolution in terms of the IDP						
Draft Integrated Development Plan						
Process Plan/Time schedule according to section 29) of the MSA read in conjunction with section 21(b) of the MFMA						
Spatial Development Framework	<i>Soft copies only</i>					
Council Resolution in terms of the adoption of the <i>Spatial Development Framework</i>						
Applicable Disaster Management Plan						
Council Resolution in terms of the adoption of the <i>Disaster Management Framework</i>						
Integrated Waste Management Plan						
Air Quality Management Plan						
Coastal Management Plan <i>(Coastal municipalities only)</i>						
Human Settlement Plan						
Local Economic Development Strategy						
Water Services Development Plan						
Storm Water Master Plan						
Integrated Transport Plan						
Electricity Master Plan						
Infrastructure Growth Plan						
Workplace Skills Plan						

**MUNICIPAL REPRESENTATIVE**

**PROVINCIAL REPRESENTATIVE**

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**2018 PROPOSED LG MTEC BUDGET AND IDP VISITATION SCHEDULE**

GROUP 1			
REGION	MUNICIPALITY	DAY OF VISIT	TIME
CoCT	CITY OF CAPE TOWN	24 April 2018, Tuesday	09:00-12:00
NO SCHEDULED ENGAGEMENTS		25 April 2018, Wednesday	
WCD	SALDANHA BAY	26 April 2018, Thursday	09:00-12:00
WCD	SWARTLAND	26 April 2018, Thursday	14:00-17:00
FREEDOM DAY		27 April 2018, Friday	
		28 April 2018, Saturday	
		29 April 2018, Sunday	
NO SCHEDULED ENGAGEMENTS		30 April 2018, Monday	
WORKERS DAY		01 May 2018, Tuesday	
OD	OVERSTRAND	02 May 2018, Wednesday	09:00-12:00
OD	THEEWATERSKLOOF	02 May 2018, Wednesday	14:00-17:00
OD	CAPE AGULHAS	03 May 2018, Thursday	09:00-12:00
OD	OVERBERG DISTRICT	03 May 2018, Thursday	13:30-16:30
CWD	DRAKENSTEIN	04 May 2018, Friday	09:00-12:00
CWD	STELLENBOSCH	04 May 2018, Friday	14:00-17:00
		05 May 2018, Saturday	
		06 May 2018, Sunday	
ED	BITOU	07 May 2018, Monday	14:00-17:00
ED	KNYSNA	08 May 2018, Tuesday	09:00-12:00
ED	EDEN DISTRICT	08 May 2018, Tuesday	15:30-17:30
ED	GEORGE	09 May 2018, Wednesday	09:00-12:00
ED	MOSSEL BAY	09 May 2018, Wednesday	14:00-17:00
ED	HESSEQUA	10 May 2018, Thursday	09:00-12:00

GROUP 2			
REGION	MUNICIPALITY	DAY OF VISIT	TIME
NO SCHEDULED ENGAGEMENTS		24 April 2018, Tuesday	
WCD	WEST COAST DISTRICT	25 April 2018, Wednesday	09:00-11:00
WCD	BERGRIVIER	25 April 2018, Wednesday	14:00-17:00
WCD	MATZIKAMA	26 April 2018, Thursday	09:00-12:00
WCD	CEDERBERG	26 April 2018, Thursday	14:00-17:00
FREEDOM DAY		27 April 2018, Friday	
		28 April 2018, Saturday	
		29 April 2018, Sunday	
NO SCHEDULED ENGAGEMENTS		30 April 2018, Monday	
WORKERS DAY		01 May 2018, Tuesday	
CWD	LANGEBERG	02 May 2018, Wednesday	09:00-12:00
CWD	CAPE WINELANDS DISTRICT	02 May 2018, Wednesday	14:00-17:00
CWD	WITZENBERG	03 May 2018, Thursday	09:00-12:00
CWD	BREEDE VALLEY	03 May 2018, Thursday	14:00-17:00
OD	SWELLENDAM	04 May 2018, Friday	10:30-13:30
		05 May 2018, Saturday	
		06 May 2018, Sunday	
ED	KANNALAND	07 May 2018, Monday	14:00-17:00
ED	ODTSHOORN	08 May 2018, Tuesday	08:30-11:00
CKD	BEAUFORT WEST	08 May 2018, Tuesday	14:00-17:00
CKD	CENTRAL KAROO DISTRICT	09 May 2018, Wednesday	08:30-11:00
CKD	PRINCE ALBERT	09 May 2018, Wednesday	14:00-17:00
CKD	LAINGSBURG	10 May 2018, Thursday	10:00-13:00



Western Cape  
Government

BETTER TOGETHER.

## WITZENBERG MUNICIPALITY

### LG MTEC INTEGRATED PLANNING AND BUDGETING ASSESSMENT: ANALYSIS OF MUNICIPAL IDP, SDF AND BUDGET

Western Cape Government

MAY 2018

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## LIST OF ACRONYMS

AQMP	Air Quality Management 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
DEA&DP	Department of Environmental Affairs and Development Planning
DHS/DOHS	Department of Human Settlements
DM	District Municipality
DLG	Department of Local Government
DWS	Department of Water and Sanitation
EPWP	Expanded 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	Non-revenue Water
NDHS	National Department of Human Settlements
O&M	Operations and Maintenance
PMS	Performance Management Systems
RMP	Road Management Plan
SDBIP	Service Delivery and Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WC	Water Conservation
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

## SECTION 1: INTRODUCTION

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 2018/19 MTREF Budget, 2018/19 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 **3 May 2018** 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.

All the information related to the assessment and analysis of the annual budget, IDP and SDF are found in the report below.

## SECTION 2: SOCIO-ECONOMIC OVERVIEW OF THE MUNICIPALITY

### 2.1 SOCIO-ECONOMIC OVERVIEW

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.

Municipal sustainability requires successful socio-economic development and spatial transformation. The best way to grow and sustain a municipal revenue base, deliver basic services, and reduce the number of poor households, is by growing the economy in an inclusive way.

The following table shows the socio-economic indicators by looking and comparing three different sources.

**Table 1: Socio-Economic Indicators**

Indicator	NDP Goals	Western Cape Provincial Data	Municipal Status Quo
<b>Population Growth Rate</b>	0.5% - 1% per annum by 2030 (Nationally)	1.5% per annum (Census 2011, 2016 Community Survey)	2.5% per annum growth rate (IDP 2017)
<b>Poverty</b>	For zero households to be below the R418 monthly income poverty line	516 321 (households below the poverty line) (DLG, 2017)	1 757 households receive no income (SA9)
<b>Per capita income</b>	Per capita income of R110 000	R61 199 (Stats SA, own calculations 2017)	R47 393 (SEP-LG 2017)
<b>Unemployment</b>	14% by 2020	19.5% (2017) (Western Cape Government, Overview of Provincial Revenue and Expenditure, 2018)	7.0% (2017 IDP)
<b>Education</b>	A learner retention ratio of 90 per cent	Learner retention ratio – 65.6% (SEP-LG 2017)	Learner retention ratio – 64.5% (Municipal data in the 2017 IDP as per SEP-LG 2017)
<b>Health</b>	Maternal mortality to fall from 500 to 100 per 100 000 live births.	Maternal Mortality was 0.1 per 100 000 live births in 2016. (SEP-LG 2017)	Maternal Mortality was 0.0 per 100 000 live births in 2016. (SEP-LG 2017)
<b>Access to Basic Services</b>	Access to Electricity at 95 per cent. Expansion of	Western Cape average access to electricity in 2016: 96.5%	Above service level: 13 033 (households) Below service level: 0

Indicator	NDP Goals	Western Cape Provincial Data	Municipal Status Quo
	the renewable energy sources including a national target of 5 million solar water heaters by 2030.	(Stats SA)	(households) Access level: 100% (A10 and own calculation)
	100 per cent access to clean potable water	Western Cape average access to water in 2016: 99.0% (Stats SA)	Above service level: 12 536 (households) Below service level: 0 (households) Access level: 100% (A10 and own calculation)
	All South Africans will have affordable, reliable access to sufficient safe water and hygienic sanitation by 2030	Western Cape average access to sanitation in 2016: 94.6% (Stats SA)	Above service level: 12 721 (households) Below service level: 0 (households) Access level: 100% (A10 and own calculation)
	Housing	Western Cape average access to housing in 2016: 82.4% (Stats SA)	Households: Formal: 23 642 Informal: 3 778 Access level: 86.2% (SA9 and own calculation)

- The renewed confidence of developed countries, coupled with optimistic commodity-driven prospects within emerging and developing markets, are driving global growth upwards in 2018 and 2019. Economic growth in South Africa however remains sluggish and appears unable to keep pace with the expansion of the global economy.
- Increased economic hardship at national level is expected to impact on poorer households and their ability to afford quality services. The burden will in turn be passed to local municipalities who must strain their revenue streams to extend services to indigents.
- Despite government making significant progress to extend access to basic services to all households, access to sanitation and refuse removal remains a major concern. Backlogs are particularly profound within rural and informal residential areas as opposed to more affluent suburbs within urban environments that enjoy access to services far above the minimum service level standard set by National Government.
- Although access to primary schooling has improved a great deal since 1994, the overall quality of education has deteriorated, evident from a 2015 OECD report

which ranked South Africa 75<sup>th</sup> out of 76 in a ranking table of education systems. This study placed South Africa near the bottom of several categories measuring international schooling trends in mathematics and science. This does not bode well to improve access to higher education opportunities. The South African schooling system is also plagued by excessively high learner-teacher ratios and high school drop-outs.

- The number of high school drop-outs is expected to increase the unemployment rate amidst a labour market that is demanding more semi- and skilled workers.
- Life-expectancy within South Africa is lower than in any other African country, largely as a result of the prevalence of HIV/AIDS. Mortality in South Africa therefore stands in stark contrast to the global trend which is expecting a boom in older populations.

## **SECTION 3: INTEGRATED PLANNING**

The IDP is the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development, in the Municipality. Each municipal council must annually review and may amend the IDP of the Municipality.

The 2018/19 IDP review is the first of the 2017 - 2022 IDP. An IDP provides the strategic direction for all the activities of the Municipality over the five years and is linked to the council term of office. The 2018/19 IDP review approach takes into consideration the assessment of its performance measurements and to the extent that changing circumstances so demands. Should the review process determine an amendment is required, municipalities are to follow the process as stipulated in the MSA Regulation 3.

### **3.1 INTRODUCTION**

The 2018/19 Draft Reviewed IDP reflects the Municipality's SWOT analysis which identifies the key challenges and limitations as well as potential advantages within the municipal area.

The Municipality incorporated the socio-economic analysis of the municipal area which informs the strategic trajectory over Council's five-year Term of Office. According to the Socio-Economic Profile of 2017 (SEP-LG) by Provincial Treasury, the Municipality is the fastest growing municipality in the Cape Winelands District growing at an average annual rate of 3.1 per cent from 2001 to 2013.

At this growth pace, net in-migration may be eminent within this municipal area, due to better employment prospects as well as better access to basic services risking basic services provision to come under severe pressure. The municipal area consists mainly of rural towns where the economy is predominantly driven by its agricultural sector. With high levels of unemployment and poverty, skills shortages coupled with a tough economic climate, basic services might soon become unaffordable for most inhabitants.

The 2018/19 Draft Reviewed IDP indicates through an assessment of the Municipality's existing level of development that apart from sanitation services through the emptying of septic tanks in some rural areas, no other basic services are provided on privately owned land. Furthermore, all households in residential areas have access to services such as water provision, sanitation, electricity and waste removal while informal settlements are being serviced through communal water and toilet facilities.

Levels of access to basic municipal services for towns, excluding private land within the municipal area are reflected on a comparative scale to that of the entire Cape Winelands District. This comparison does not adequately provide a consolidated breakdown of the number of people/households per community/town.

The vision and mission statements give effect to the Municipality's most critical development and internal transformation needs through its caring intentions to create growth and economic opportunities. The strategic objectives which the Municipality set out to achieve are proof of the aspirations of redress and attainment of sustainable development.

The 2018/19 Draft Reviewed IDP reflects the alignment between the Municipality's strategic objectives with the National Development Plan and National Outcomes, Provincial Strategic Plan as well as with the strategic objectives of the Cape Winelands District Municipality. The SDF guides the spatial form and structure of the municipal area and is in alignment with the Municipality's strategic objectives.

A risk comparison reflect alignment between the strategic challenges and top-10 risks identified during the Technical Integrated Municipal Engagements with those highlighted in the 2018/19 Draft Reviewed IDP.

The 2018/19 Draft Reviewed IDP adequately reflects the Municipality's strategic objectives in the Five Year Score Card by means of linking four Key Performance Areas to Pre-Determined Objectives, Key Performance Indicators and Targets over the five-year term of office.

Witzenberg Municipality was identified as one of the priority municipalities for implementation of the Integrated Urban Development Framework (IUDF) in the Western Cape. The 2018/19 Draft Reviewed IDP does however not indicate whether the Municipality has taken cognisance of the IUDF during the recent IDP review process. There is also no indication in the 2018/19 Draft Reviewed IDP whether the Municipality took into account the IUDF during the review process of its Spatial Development Framework in May 2017.

The 2018/19 Draft Reviewed IDP reflects alignment between the Strategic Goals and in particular the associated Strategic Objectives and the Capital Expenditure Framework of the Municipality.

## **3.2 MUNICIPAL INFRASTRUCTURE**

### **3.2.1 Basic Service Provision**

While the levels of access to basic municipal services are reflected on a comparative scale to that of the entire Cape Winelands District, it does not

adequately provide a consolidated breakdown of the number of people/households per community/town.

In terms of the Municipality's basic service provision strategies the implementation of the waste management strategy is making an impact on the reduction of backlogs, in particular the replacement of skips for the collection of garden refuse, with strategically placed drop-off points.

The 2018/19 Draft Reviewed IDP reflects a detailed three-year capital budget which illustrates the individual budgeted projects for basic services provision as allocated per ward. In addition, spatial maps indicating the capital investment per region provides an indication of the projects the Municipality will be implementing in each town.

The Municipality has various plans in place to address its basic service delivery and the 2018/19 Draft Reviewed IDP reflects how the Municipality is in alignment with national targets for basic service provision.

The 2018/19 Draft Reviewed IDP indicates that the Municipality provides basic services to all communities residing within the urban edge of towns located in the municipal area, except for electricity where Eskom is responsible for supply. However, it does not provide an indication of measures the Municipality will take to work with private land owners to address service provision to households living on privately owned land.

The Municipality was classified as a medium risk municipality based on its current water supply systems by a drought audit conducted through the Department of Local Government.

Among others, the town of Tulbagh seem to be most affected by the ongoing drought where insufficient water storage capacity has resulted in the implementation of water restrictions. In terms of water sources, storage and purification capacity, the 2018/19 Draft Reviewed IDP reflects extensively on the Municipality's upgrading of bulk resources and infrastructure investment planning over a 5-year term in an effort to ensure continuous, quality water supply. The 2018/19 Draft Reviewed IDP indicates that funding to the amount of R40 million had been allocated by the Department of Water and Sanitation for the construction of a 750 000 MI storage dam in Tulbagh over the next three years.

### **3.2.2 Municipal Infrastructure Planning**

The service levels and backlogs of basic service delivery is reflected throughout the various infrastructure related sub-sections of the 2018/19 Draft Reviewed IDP. The



2018/19 Draft Reviewed IDP provides an adequate indication of how its projects are aligned to its key performance areas.

The 2018/19 Draft Reviewed IDP includes some infrastructure projects which support the Municipality's local economic development agenda. The 2018/19 Draft Reviewed IDP adequately reflects how long-term planning in terms of infrastructure is geared towards achieving the Municipality's strategic objectives and key development priorities. However, there are issues that are raised in the credibility assessment which the Municipality must address.

### **3.2.3 Transport and Roads**

The 2018/19 Draft Reviewed IDP reflects that the Municipality's Integrated Transport Plan was adopted on 14 December 2010 and has been reviewed as part of the 2016 - 2021 update of the Cape Winelands District Integrated Transport Plan. A Transportation Precinct Plan has now also been developed for the Tulbagh Central Business District. The 2018/19 Draft Reviewed IDP presents a comprehensive infrastructure investment on development and maintenance of roads which will be crucial for unlocking private agro-processing infrastructure such as packaging and cooling facilities.

### **3.3 HUMAN SETTLEMENTS**

The 2018/19 Draft Reviewed IDP provides a comprehensive discussion of the housing needs in the municipal area. Effective public transport and job creation in townships was considered indicating that the Municipality is striving to create a dignified living environment for its residents. It is noted that the Municipality's Human Settlements Plan was adopted in December 2010 and is currently being reviewed.

Existing human settlements and settlement corridors, nodes and towns are adequately indicated via maps in the 2018/19 Draft Reviewed IDP. The Municipality considers the growth in informal settlements and the number of backyarders as the two most critical human settlement related issues in the municipal area.

The 2018/19 Draft Reviewed IDP provides potential methods of addressing the growth in informal settlements relating to management of influx in informal settlements, as well as the establishment of a response team for the demolishing of illegal structures and to assist housing and law enforcement officials.

The respective human settlement projects are broken down as per the Provincial SDF settlement/town hierarchy, and adequately spatially displayed. The 2018/19 Draft Reviewed IDP makes reference to the implementation of 200 serviced sites in Nduli and a further 635 serviced sites to be developed at Vredebes, Ceres.

The 2018/19 Draft Reviewed IDP indicates that all bulk infrastructure for the planned housing projects have been completed and construction is in progress.

### **3.4 DISASTER MANAGEMENT**

According to the 2018/19 Draft Reviewed IDP, the Municipality consults with and operates in close collaboration with the Cape Winelands District Disaster Management Centre. The shortage of funds for the appointment of a dedicated Disaster Management Officer to adhere to the amended Disaster Management Act is also noted. The 2018/19 Draft Reviewed IDP reflects a list of priority disaster risks in the Municipality that were identified in the 2005 and 2008 risk assessment processes, however taking into account climate change effects (including the current persistent drought) and that it has been ten years since the last review, it has to be noted that these plans are outdated.

The 2018/19 Draft Reviewed IDP indicates that the Municipality's Disaster Management Plan was adopted on 28 May 2014 and reviewed in May 2017.

As previously mentioned, the Municipality in August 2017 was classified as a medium risk municipality based on its current water supply systems by a drought audit conducted through the Department of Local Government.

In terms of water sources, storage and purification capacity, the 2018/19 Draft Reviewed IDP reflects extensively on the Municipality's upgrading of bulk resources and infrastructure investment planning over a 5-year term in an effort to ensure continuous, quality water supply.

### **3.5 AGRICULTURE**

The 2018/19 Draft Reviewed IDP covers most agricultural aspects relating to the municipal area.

The agricultural sector represents a significant proportion of the population of the Municipality. However, the 2018/19 Draft Reviewed IDP does not adequately reflect on the socio-economic conditions of the agricultural segment of the population.

### **3.6 SOCIAL SERVICES (HEALTH, EDUCATION, SAFETY AND SECURITY, CULTURAL AFFAIRS AND SPORT, SOCIAL DEVELOPMENT, THUSONG, EPWP, CWP)**

The 2018/19 Draft Reviewed IDP reflects implementation of the following social development programs in the Municipality such as Youth, Substance Abuse, HIV, Poverty Alleviation, People living with Disabilities, Protection of vulnerable children, Early Childhood Development and Gender-based violence as well as the support services on offer to both women and men.

In terms of providing support to the poor and vulnerable through programmes and policy, the Municipality's five-year scorecard indicate implementation of 20 social programmes to communities each year over the five-year term.

### **3.7 INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION**

The 2018/19 Draft Reviewed IDP provides a reflection of the Municipality's macro organisational structure. The Municipality's Key Performance Indicators are aligned to the Municipality's long-term development plans and institutional transformation needs. The 2018/19 Draft Reviewed IDP also reflects that the Municipality has a low vacancy rate of 5.7 per cent.

### **3.8 PUBLIC PARTICIPATION**

The 2018/19 Draft Reviewed IDP reflects that the Municipality has a communication strategy in place that was adopted in December 2013. It is not clear from the 2018/19 Draft Reviewed IDP whether this strategy has been reviewed during the 2017/18 financial year as planned. The 2018/19 Draft Reviewed IDP makes reference to functional ward committees in each of the 12 wards, which was newly elected on 28 February 2017.

The 2018/19 Draft Reviewed IDP does not reflect the attendance numbers of community members at the public participation meetings held, nor provide an indication of the overall percentage of participation per ward. Also no indication is provided of ward priorities identified per ward, neither the percentages of ward priorities that have been included in the Municipality's planning and budgeting over the next 3 financial years.

## SECTION 4: ENVIRONMENTAL AND DEVELOPMENT PLANNING ANALYSIS

### 4.1 STRATEGIC OVERVIEW AND IMPORTANT MATTERS

A more accurate depiction of population statistics and population projections are required as a matter of urgency as this has a huge impact on the responses to housing, engineering infrastructure and social facility provision. Municipalities are using different approaches to estimate existing population and project growth, but a more uniformed approach is required.

It would appear that there is no Capital Investment Framework in the Witzenberg SDF and therefore one cannot say if the budget is aligned to it or not.

It is clear from the Draft Budget and IDP that much of the budget is to be spent on the development of the Vredebes site and the incremental upgrading of the Nduli informal settlement. However, it is noted that there are some discrepancies in the budgets of Vredebes Capex projects over the current and subsequent financial years contained in the Draft Budget vs. the projects listed in the 3-year capital budget contained in the IDP. It is recommended that this must be addressed in the final budget and IDP before tabling to Council for approval.

The Municipality intends to prioritise the alignment of water supply strategies and to protect groundwater from the threat of a drying and warming climate. The construction of a new storage dam in Tulbagh is prioritised in the budget for the next three financial years to ensure water security.

Climate change impacts are being experienced now and additional future impacts are unavoidable. The current drought is but one example of a climate change manifestation. Climate change response is therefore required as everyday risk reduction management, and equally as environmental, economic and social responses. Understanding of reduction of emissions, and risk reduction and management needs to be integrated in general across all sector inputs into the IDP. The ten-page Climate Change Advisory developed for Witzenberg Municipality in 2016, is still relevant and should be used by the Municipality for guidance on enhancing climate change responses from sectors as part of the IDP implementation.

The Witzenberg Municipality submitted a 2<sup>nd</sup> generation IWMP to the DEA&DP for assessment and endorsement. The IWMP was assessed but it was not endorsed as it did not meet the NEM: WA requirements. The Municipality needs to draft a 3<sup>rd</sup> generation IWMP for assessment and endorsement by the DEA&DP.

The Wolseley Facility still remains closed after the community closed it themselves during protests. This facility still has air space until 2026.

The Tulbagh site has sufficient space for the next five years. A variation of the waste management licence for this facility was applied for, but an appeal has been lodged against the application.

In accordance with the National Environmental Management: Waste Act 59 of 2008: National Waste Information Regulations all municipalities are required to submit actual quantities of waste for the different activities they are registered for on the Integrated Pollutant and Waste Information System (IPWIS) as of 2018. It is therefore imperative that municipalities allocate funding and make provision for acquiring waste quantification equipment in their budgets for the financial year 2018/19.

The provincial government has taken a position to institute a 50 per cent ban on organic waste to landfill by 2023 and a total ban by 2028. The diversion of organic waste can divert as much as 38 per cent of waste away from landfill if effective strategies are implemented.

In terms of pollution management, written confirmation by the Municipality is required to indicate which line function or person has been assigned the responsibility in terms of the 'Control of incidents' in terms of Section 30 of National Environmental Management Act (NEMA) in the Municipality.

In terms of compliance with the NEM: AQA, the Municipality must develop and adopt a By-law to address air quality management.

The Municipality have not yet developed an Invasive Species Monitoring, Control and Eradication Plan. The "*Guidelines for Species Listed as Invasive in terms of Section 70 of the National Environmental Management: Biodiversity Act, 2004 (Act No. 10 of 2004) (NEMBA) and as required by Section 76 of this Act*" was published on 30 September 2015. As such, in terms of Regulation 8(2) of the Alien and Invasive Species Regulations (2014) published in terms of NEMBA, the Municipality was supposed to by 30 September 2016 prepare and submit to the national Minister responsible for environmental affairs and the South Africa Biodiversity Institute an Invasive Species Monitoring, Control and Eradication Plan. The Municipality must prepare and submit this plan urgently.

## 4.2 CURRENT WORK UNDERTAKEN (E.G. SUPPORT/PROGRAMMES/PROJECTS)

The Department has been informed that the Witzenberg Municipality will be appointing consultants to review their SDF and DEA&DP undertake to provide support as and when requested.

The initial climate change municipal support programme run by DEA&DP has come to a conclusion with development of climate change response strategies for each of the five districts in the Western Cape. Ongoing municipal inputs will be driven through sector departments by mainstreaming of climate change responses within provincial government departments.

Ad hoc support to municipalities from DEA&DP Climate Change Directorate may occur on a one-to-one basis, at the request of a municipality, and if capacity allows.

The Department has produced guidelines on the management of abattoir and green waste respectively, and hosts workshops on organic waste. The aim of the workshops is to share information on best practice and to create opportunities for partnerships between municipalities and the private sector.

The Witzenberg Municipality has received waste characterisation training. A waste characterisation guideline was drafted by the DEA&DP in the 2016/17 financial year and this was workshopped within the Cape Winelands municipal area in February 2018.

The DEA&DP drafted a Construction and Demolition Waste (C&DW) Guideline as well as a Status Quo Report on E-waste during March 2018 and are currently busy with the Waste Management Licence Amendment Project (WMLAP). Audits are performed regularly at the Waste Disposal Facilities and there is ongoing communication and assistance with regards to waste data recording and reporting to the IPWIS. A training session was provided to the Municipality on request on 10 August 2017 on the recording of its waste data using the waste calculator estimation technique and capturing that data on IPWIS. A data verification on-site inspection was conducted on 29 November 2017.

## SECTION 5: ASSESSMENT OF THE BUDGET RESPONSIVENESS

### 5.1 ECONOMIC SUSTAINABILITY

#### 5.1.1 Introduction

Although global risk factors remain elevated, the world economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

Nationally, growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.<sup>1</sup>

The GDP growth rate is forecast, according to MFMA Circular No. 91, at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 per cent in 2020. As the outlook of the National economy improves, the adverse impact of the current drought, particularly on the agricultural sector, continues to weigh on the Western Cape's economic performance and outlook. Growth in the Western Cape is expected to have remained largely flat in 2017, in contrast to a projected growth acceleration for the national economy.<sup>2</sup>

The drought and the water crisis, as well as other issues relating to climate change (particularly fire, water shortages and floods), continue to be major risks in the Western Cape. Severe consequences resulting from the water crisis includes the inability to provide basic services to communities impacting on the sustainability of businesses and the economy; impact on the delivery of key infrastructure projects that are water dependent; greater reliance on the provision of government services and an impact on municipal sustainability.

Local government sustainability continues to be the overarching theme against which municipal budgets are assessed. Cognisance should be taken of recent political developments and the associated change in national priorities which will subsequently impact upon the short-term municipal planning and budgeting efforts as well as the medium-term growth and development outlook of local government.

This section examines if the tabled 2018/19 MTREF Budget is responsive from an economic and socio-economic perspective and the Municipality's ability to meet

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<sup>1</sup> National Treasury, MFMA Circular No. 91 (2018)

<sup>2</sup> Western Cape Government, Budget Overview (2018)

the legitimate expectations of the community and implement its mandated functions in order to contribute to economic sustainability over the long-term.

### 5.1.2 Overview of the Key Priorities in terms of IDP Strategic Objectives

The 2018/19 MTREF budget breakdown in terms of the strategic objectives is indicated in the table below. Witzenberg Municipality budgeted for a total operating expenditure of R584.831 million and a total capital budget of R75.975 million in the 2018/19 financial year.

**Table 2: Strategic Objectives for the 2018/19 Medium Term Revenue & Expenditure Framework**

Witzenberg Supporting Table SA5 & SA6 Reconciliation of IDP Strategic Objectives and Budget (Operating and Capital Expenditure)									
Strategic Objective	Goal	2018/19 Medium Term Revenue & Expenditure Framework OPEX				2018/19 Medium Term Revenue & Expenditure Framework CAPEX			
		Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21	Average Annual Growth	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21	Average Annual Growth
R thousand									
Communal Services	1.1 Sustainable provision & maintenance of basic infrastructure	10 727	11 367	12 113	6.3%	-	-	-	0.0%
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	48 092	51 358	54 900	6.8%	2 702	4 020	300	-66.7%
Communal Services	4.2 Create an enabling environment to attract investment & support local economy.	87	93	98	6.0%	-	-	-	0.0%
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	319 022	340 217	361 126	6.4%	42 930	52 862	27 731	-19.6%
Essential Services	3.1 Provide & maintain facilities that make citizens feel at home.	28 486	36 805	27 245	-2.2%	29 004	12 065	13 742	-31.2%
Governance	1.1 Sustainable provision & maintenance of basic infrastructure	35 012	35 488	37 916	4.1%	-	495	545	0.0%
Governance	2.1 Support Institutional Transformation & Development	46 044	49 012	52 378	6.7%	940	760	650	-16.8%
Governance	2.2 Ensure financial viability.	45 537	54 069	57 588	12.5%	180	80	-	-100.0%
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.	24 075	25 683	27 208	6.3%	190	192	120	-20.5%
Governance	3.1 Provide & maintain facilities that make citizens feel at home.	1 535	1 629	1 730	6.2%	30	30	-	-100.0%
Governance	4.2 Create an enabling environment to attract investment & support local economy.	1 298	1 389	1 486	7.0%	-	-	-	0.0%
Socio-Economic Support	3.1 Provide & maintain facilities that make citizens feel at home.	17 326	38 138	29 625	30.8%	-	-	-	0.0%
Socio-Economic Support	1.1 Sustainable provision & maintenance of basic infrastructure	5 683	5 991	5 319	-3.3%	-	-	-	0.0%
Socio-Economic Support	2.1 Support Institutional Transformation & Development	1 906	2 035	2 174	6.8%				0.0%
<b>Total Expenditure</b>		<b>584 831</b>	<b>653 273</b>	<b>670 907</b>	<b>7.1%</b>	<b>75 975</b>	<b>70 504</b>	<b>43 088</b>	<b>-24.7%</b>

Source: Witzenberg Municipality 2018/19 tabled budget



The strategic objectives noted in Budget Tables SA5 and SA6 for the 2018/19 MTREF are aligned to the draft 2018 IDP Review's four strategic focus areas and eight strategic goals/objectives. For each strategic area, Witzenberg Municipality has shown specific alignment to national and provincial plans and policies, including the National Development Plan, the Medium Term Strategic Framework 2014 - 2019 (national) and the Western Cape Provincial Strategic Plan 2014 - 2019.

The total operating expenditure budget for 2018/19 amounts to R584.831 million. The Strategic Focus Area 2: "Essential Services" is allocated the majority of the operating expenditure budget for 2018/9 (R347.509 million or 59.4 per cent) while the biggest allocation in that focus area is "sustainable provision and maintenance of basic infrastructure" (R294.537 million). The remainder of the operating expenditure budget is divided across the three strategic focus areas with Governance receiving the second biggest allocation of R153.501 million.

The capital expenditure budget for 2018/19 of R75.98 million is mainly allocated to Essential Services Focus Area. This strategic focus area receives R71.933 million (90.9 per cent) of the total capital budget. It is clear from the budget allocations that the provision of bulk infrastructure for the new housing development is the priority for the 2018/19 budget, however the credibility of the capital budget funding as highlighted in the credibility assessment need to be addressed.

## **5.2 BUDGET RESPONSIVENESS ASSESSMENT**

### **5.2.1 Economic growth**

Witzenberg Municipality experienced a decline in GDP growth in 2015 (2.1 per cent) and 2016 (0.9 per cent) which indicates that the economy was on a downward trend. This decline can be attributed to the contraction of the agriculture, forestry and fishing sector and the decline in growth of tertiary sectors. The main crops within the Witzenberg municipal area are apples, pears and peaches (Western Cape Department of Agriculture, 2013) which are largely dependent on irrigation water. The lack of water, due to the drought conditions, is therefore contributing to the decline in output from this sector.

#### ***Infrastructure Development***

Infrastructure development has an important contribution to make towards economic growth and development. Witzenberg is experiencing pressure on several of its bulk service networks due to ageing infrastructure, inadequate bulk electricity supply, illegal connections, increased demand and lack of water storage facilities.

The costs of repairs and maintenance are increasing due to the scale of repairs that are required to keep up with demand for services. Currently, Witzenberg Municipality allocates only 4 per cent of its 2018/19 budget to Renewal, Upgrading and Repairs and Maintenance combined as a percentage of Property, Plant and Equipment, with more focus on new assets which account for 77.2 per cent of capital budget.

Due to the severe drought, Witzenberg has experienced critically low water supply levels and has insufficient water storage capacity. Capital budget of R8.261 million for 2018/19 and R16.931 million for 2019/20 has been allocated for Phase 2 and Phase 3 implementation of the construction of the new Tulbagh Dam project which will alleviate the current pressure on the bulk water network once completed. However, there is a high risk if these two phases are linked to the R13.37 million which was withheld by the Department of Water and Sanitation during 2018/19 financial year due to cost escalation.

Further drought management strategies such as the provision of boreholes, implementation of water restrictions and the monitoring of unaccounted for water losses in its draft 2018/19 SDBIP has been actioned by the Municipality to deal with the drought.

New bulk electricity infrastructure and supply still remains a key risk to economic growth in the Municipality. Witzenberg Municipality has reached its maximum electricity supply by Eskom and increased demand can only be supplied in 2022. This is a critical risk and requires support and intervention at a National level.

### ***Local Economic Development***

Witzenberg Municipality currently has a Local Economic Development Strategy that was adopted in 2014 and will go through a review process in the 2018/19 year to address gaps in the strategy.

Through its Strategic Objective 4.2: "Creating an enabling environment to support the local economy" the Municipality is committed to support local economic development through various programmes and also through the "utilisation of municipal public property to support economic growth and sustainable development".

LED programmes in Witzenberg include the support of SMMEs, registration of new businesses on the municipal and provincial supply chain database and a renewed focus on tourism development amongst many other programmes.

One new project in the pipeline is the development of an Agri-Park in conjunction with the Department of Rural Development and Land Reform which will create opportunities for investment, job creation and land reform. This project is in the planning phase and could become a key economic driver for the region will numerous positive externalities for the local economy.

In the 2018/19 budget, the Municipality has allocated R1.906 million to the implementation of its LED programmes. This is a 20.8 per cent decrease from its 2017/18 allocation of R2.303 million. No explanation for the decrease is provided and it is therefore not clear if the decrease is the result of shifting budget priorities.

### **5.2.2 Employment**

One of the biggest challenges in South Africa, high unemployment levels. Currently, the unemployment rate for Witzenberg is 7.0 per cent. Unemployment levels, coupled with poverty and migratory patterns also place continued pressure on municipal resources and its capacity to deliver services.

Job creation in the Witzenberg area between 2010 and 2015 was greater than the number of jobs lost after the recession. In 2016, the agriculture, forestry and fishing and the transport, storage and communication sectors jointly shed 236 jobs. In total 1 413 net jobs were created across all sectors in Witzenberg in 2016.

The Municipality is dedicated to using programmes such as EPWP to create job opportunities within the region. EPWP funding for the 2018/19 financial year totals R1.780 million, an increase from the R1.485 million allocated in 2017/18. In its draft 2018/19 SDBIP, the Municipality plans to create 390 temporary job opportunities in the upcoming financial year.

### **5.2.3 Quality of Life**

While the Municipality is making progress in addressing access levels to basic services, it still struggles with a significant housing backlog due to the high levels of in-migration of people into the area. In the Municipality's 2016/17 Annual Report, it stated that its housing backlog was at 12 per cent (1 945 houses). While new housing developments are currently in progress in the area, the Municipality does not have sufficient resources to keep up with the current demand and struggles with the current growth rate of informal settlements.

The largest allocation of the total operating expenditure budget is for trading services and it amounts to R320.713 million for 2018/19, increases to R342.026 million for 2019/20 and R363.059 million for 2020/21. The biggest proportion of the trading services budget is for energy provision, i.e. the distribution of electricity and provision of street lighting.

Electricity distribution makes up the largest proportion of the Municipality's operating revenue budget for trading services, as it is the case with the capital budget. Given the current economic climate, rising costs of electricity and the possibility of consumer's inability to pay in the future, it would be proactive for the Municipality to explore and leverage on the use of alternative technologies for electricity and water and to minimise energy expenses through energy saving measures.

Although the operating budget provides for the collection of water provision related revenue and related expenditure, the Witzenberg area is currently experiencing a severe drought. The drought has forced consumers to change their water consumption habits. While, decreased consumption has a positive effect on the water resources, it has had a negative effect on municipal revenue. This is a risk to the Municipality in terms of future financial sustainability.

In its draft 2018/19 SDBIP, the Municipality plans to subsidise 2 750 households annually through its Indigent Policy. As the Municipality did not complete the columns in Schedule SA9 and A10 to indicate the number of households receiving free basic services, it is unclear as to whether the target in the draft 2018/19 SDBIP is aligned to the draft 2018/19 budget and whether the cost of free basic services to the Municipality is a credible one. It is recommended that the Municipality completes Supporting Schedule SA9, and subsequently Schedule A10 in the final adopted budget in order to fully comprehend the assumptions that the 2018/19 MTREF is based on.

## SECTION 6: CREDIBILITY AND SUSTAINABILITY

### 6.1 REVIEW OF THE NEW (2018/19) MTREF

#### 6.1.1 Outcomes of the audited financial years

Table 3: Budgeted Performance against the Audited Performance

R thousands	2014/15				2015/16				2016/17			
	Adjusted Budget	Audited Outcome	Difference	Diff %	Adjusted Budget	Audited Outcome	Difference	Diff %	Adjusted Budget	Audited Outcome	Difference	Diff %
<b>Financial Performance</b>												
Property rates	50 572	49 826	(746)	-1.48%	56 176	54 353	(1 823)	-3.25%	61 405	58 378	(3 027)	-4.93%
Service charges	249 150	240 032	(9 118)	-3.66%	271 802	263 109	(8 693)	-3.20%	295 516	271 761	(23 756)	-8.04%
Investment revenue	6 850	4 658	(2 192)	-31.99%	7 880	6 772	(1 107)	-14.05%	9 954	8 512	(1 443)	-14.49%
Transfers recognised - operational	88 529	84 488	(4 041)	-4.56%	77 869	71 441	(6 428)	-8.25%	103 604	101 429	(2 176)	-2.10%
Other own revenue	26 093	38 668	12 575	48.19%	33 494	43 242	9 748	29.10%	31 568	116 527	84 959	269.13%
<b>Total Revenue (excl. capital transfers and contributions)</b>	<b>421 194</b>	<b>417 673</b>	<b>(3 521)</b>	<b>-0.84%</b>	<b>447 220</b>	<b>438 916</b>	<b>(8 304)</b>	<b>-1.86%</b>	<b>502 047</b>	<b>556 606</b>	<b>54 559</b>	<b>10.87%</b>
Employee costs	118 029	115 412	(2 617)	-2.22%	131 378	120 879	(10 498)	-7.99%	140 887	132 818	(8 069)	-5.73%
Remuneration of councillors	8 364	8 065	(299)	-3.58%	8 949	8 662	(288)	-3.21%	8 926	8 780	(146)	-1.64%
Depreciation & asset impairment	16 996	26 327	9 331	54.90%	37 754	27 173	(10 581)	-28.03%	38 980	26 249	(12 732)	-32.66%
Finance charges	13 070	14 300	1 230	9.41%	13 265	17 903	4 638	34.96%	11 707	17 573	5 866	50.10%
Materials and bulk purchases	147 150	138 170	(8 980)	-6.10%	162 744	160 425	(2 319)	-1.43%	179 221	179 203	(18)	-0.01%
Transfers and grants	792	15 939	15 147	1912.47%	859	969	110	0.00%	887	25 206	24 318	2740.94%
Other expenditure	109 356	85 608	(23 748)	-21.72%	117 994	110 710	(7 284)	-6.17%	150 609	124 440	(26 169)	-17.38%
<b>Total Expenditure</b>	<b>413 757</b>	<b>403 821</b>	<b>(9 936)</b>	<b>-2.40%</b>	<b>472 944</b>	<b>446 721</b>	<b>(26 223)</b>	<b>-5.54%</b>	<b>531 218</b>	<b>514 268</b>	<b>(16 950)</b>	<b>-3.19%</b>
<b>Surplus/(Deficit)</b>	<b>7 437</b>	<b>13 851</b>	<b>(13 457)</b>	<b>-180.95%</b>	<b>(25 724)</b>	<b>(7 805)</b>	<b>17 919</b>	<b>-69.66%</b>	<b>(29 171)</b>	<b>42 338</b>	<b>71 509</b>	<b>-245.14%</b>
Transfers recognised - capital	52 760	58 472	5 712	10.83%	55 170	55 447	276	0.50%	38 867	38 768	(99)	-0.25%
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>60 197</b>	<b>72 323</b>	<b>12 126</b>	<b>20.14%</b>	<b>29 447</b>	<b>47 641</b>	<b>18 195</b>	<b>61.79%</b>	<b>9 696</b>	<b>81 106</b>	<b>71 410</b>	<b>736.47%</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>60 197</b>	<b>72 323</b>	<b>12 126</b>	<b>20.14%</b>	<b>29 447</b>	<b>47 641</b>	<b>18 195</b>	<b>61.79%</b>	<b>9 696</b>	<b>81 106</b>	<b>71 410</b>	<b>736.47%</b>
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>67 232</b>	<b>70 877</b>	<b>3 645</b>	<b>5.42%</b>	<b>76 502</b>	<b>78 266</b>	<b>1 764</b>	<b>2.31%</b>	<b>62 389</b>	<b>115 242</b>	<b>52 853</b>	<b>84.71%</b>
Transfers recognised - capital	52 760	51 634	(1 126)	-2.13%	55 170	55 545	375	0.68%	27 049	38 670	11 621	42.96%
Other transfers and grants	-	6 951	6 951	0.00%	-	1 619	1 619	0.00%	189	-	(189)	-100.00%
Borrowing	-	-	-	0.00%	2 991	1 176	(1 815)	-60.69%	-	-	-	0.00%
Internally generated funds	14 237	12 293	(1 944)	-13.66%	18 340	19 926	1 586	8.65%	35 151	22 558	(12 593)	-35.83%
Public contributions & donations	235	-	(235)	-100.00%	-	-	-	0.00%	-	54 014	54 014	0.00%
<b>Total sources of capital funds</b>	<b>67 232</b>	<b>70 877</b>	<b>3 645</b>	<b>5.42%</b>	<b>76 502</b>	<b>78 266</b>	<b>1 764</b>	<b>2.31%</b>	<b>62 389</b>	<b>115 242</b>	<b>52 853</b>	<b>84.71%</b>

Source: Municipal A-Schedule, Audited AFS and Adjustment budgets

The table shows material variances on certain revenue, expenditure and capital budget line items (investment revenue, other own revenue, depreciation and asset impairment, other expenditure, transfers and grants) which could indicate that proper planning and forecasting was not taken into account. If past performance trends were to be used as a baseline for the 2018/19 MTREF, specifically for the affected items, it would likely compromise the budget for the 2018/19 MTREF. It should be noted that the Audited outcomes in the above table are not in line with the Audited Annual Financial Statements.

### **6.1.2 Review of the Budget Assumptions**

The assessment is based on the budget assumptions as per page 23 - 25 of the budget document of the Municipality. The budget assumptions form the basis upon which the new MTREF is prepared.

The overall budget assumptions are credible and reasonable over the MTREF period, but the budget assumption for councillor remuneration needs to be rephrased due to increases that are approved by the Western Cape MEC for Local Government instead of the Minister of Finance.

### **6.1.3 Adequacy of Revenue Management Framework**

#### **Service Charges: Water**

Year-on-year revenue growth is projected at 1 per cent from the previous year against a proposed tariff increase of 7 per cent for the 2018/19 budget year. The non-correlation between the two trends can be as a result of the current drought which forces conservative consumption and a negative impact on large consumer users who are projected to consume less water.

Consumer debtors from this source were the largest contributor to total debtors and this service showed a year-on-year growth of 24.8 per cent as reported at the end of February 2018 mainly as a result of historic challenges in enforcing credit control and debt management in areas where Eskom supplies electricity. Drought conditions, over and above the ever increasing debtors, further exacerbate sustainability of this revenue source.

Linked to water resources is revenue from sanitation service which also shows negative revenue growth of 17.4 per cent. The cost of providing this service to indigent households is projected to materially grow by 76.6 per cent from R6.43 million in 2017/18 to R11.35 million in 2018/19 financial year, with no explanation provided in the budget document to substantiate this change.

#### **Interest earned on external investments**

It is noted that there is a substantial year-on-year growth of 80 per cent from R4.57 million in 2017/18 to R8.2 million in 2018/19 budget year for this revenue item with no explanation on the contributing factors except for 20.3 per cent substantial growth in cash for 2018/19 financial year to R152.87 million and by 41.9 per cent from 2019/20 to 2020/21 financial year to R262.17 million as disclosed in the Statement of Financial Position.

### **Interest earned on outstanding debtors**

The substantial decline in this revenue source by 19 per cent from R7 million to R5.65 million could be as a result of the special task team that will resolve the issue of outstanding debt, that was highlighted in the mid-year assessment report, and the bad debts of R55 million which are anticipated to be written off in the current financial year. However, the budget document does not have the narrative to support these assumptions.

### **Fines**

The Municipality has budgeted for a year-on-year revenue growth of 28.9 per cent from the 2017/18 financial year to 2018/19 budget year with no explanation on the contributing factors. This is also despite the revenue performance as at 28 February 2018 which indicated underperformance. This item needs to be reviewed before the final budget is tabled to Council for approval and the budget document needs to provide reasons to substantiate the growth trend.

### **Licenses and permits**

The growth trend of 24 times, from R152 000 in 2017/18 to R3.67 million in 2018/19, is not in line with past performance trends and there is no explanation in the budget document to substantiate this growth. The Municipality is required to provide, in the final budget document, the contributing factors to this substantial growth.

### **Transfers recognised – Operational**

Grants and subsidies for 2018/19 MTREF are in line with all the national transfers as per the Division of Revenue Bill and the Western Cape Provincial Gazette. However, the amount of R135.29 million in Table A4 does not reconcile with the total operating transfers and grants of R135.88 million in Table SA18 resulting to understatement by R588 000. Moreover, the Financial Management Grant has been split between operating and capital budget and these findings must be investigated and either rectified or explained in the final budget document before tabling to Council for approval.

## Cost reflectiveness of Trading Services

**Table 4: Trading Services**

Standard Classification  R thousand	Operating Revenue			Operating Expenditure			Net Results (Surplus or Deficit)		
	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	<i>Trading services</i>	316 407	335 040	355 142	320 713	342 026	363 059	(4 306)	(6 987)
Electricity	235 714	249 857	264 848	224 892	236 663	250 991	10 822	13 194	13 857
Water	41 882	44 237	46 891	26 950	29 984	31 861	14 932	14 253	15 030
Waste water management	17 387	18 430	19 536	29 256	31 746	33 779	(11 869)	(13 316)	(14 243)
Waste management	21 424	22 516	23 867	39 615	43 633	46 428	(18 191)	(21 117)	(22 561)

Source: Tables A2 & A4 of A-Schedule

The trajectory over the 2018/19 MTREF is deteriorating for wastewater management and waste management as the deficits are showing year-on-year growth trends. During a previous engagement, the Municipality indicated that it has partially implemented the restructuring of tariffs for waste management. However, the widening deficit over the MTREF is not evident that the tariffs were restructured.

The risk is that waste management and waste water management tariffs are not cost-reflective, which will affect the cost of maintenance and renewal of equipment required to provide the service as well as the provision for land-fill sites. This will also require cross-subsidisation from other revenue sources and further put pressure on the cash resources to ensure that these services are rendered optimally.

High tariff increases and additional levies may lead to unaffordability to pay and increases in outstanding debt therefore there must be a balance between tariff increases and level of services.

The continued, and increasing overall deficits on trading services will likely and adversely affect the sustainability of the budget in a long-term.

### 6.1.4 Adequacy of Expenditure Management Framework

#### Depreciation and asset impairment

There is a disclosure inconsistency which has been detected on depreciation and asset impairment budgeted amount when comparing Table A4 (R48 million) to SA34d R47.37 million).

Despite the year-on-year growth, historical performance indicates a challenge with regard to accurate budgeting for this item which must be rectified during the 2018/19 MTREF.



## Contracted services

This expenditure constitutes 8.2 per cent of the total operating expenditure budget for 2018/19 financial year, 8.7 per cent and 7.2 per cent for 2019/20 and 2020/21 financial years respectively which is above the 2 - 5 per cent as prescribed by National Treasury in MFMA Circular No. 71. Furthermore, there is no breakdown in Table SA1 on list of services that will be provided through contracted services and these gaps must be reviewed, amended and explained where possible in the final budget document before it is tabled to Council for approval.

## Other expenditure

This items shows a substantial year-on-year negative growth of 45 per cent mainly as a result of contribution to provisions which is budgeted at R17 000, substantially down from R32.03 million in 2017/18 financial year with no explanation provided in the budget document.

### 6.1.5 Adequacy of Capital Budget

The following table depicts split in projected capital spending together with growth trends over the MTREF.

**Table 5: Capital Expenditure**

Vote Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			% Growth rates: MTREF Budget			
	R thousand	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YTD Actual (Feb 2018)	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	2017/18-2018/19 (YOY)	2018/19-2019/20 (YOY)	2019/20-2020/21 (YOY)	2017/18 - 2020/21 (AVE)
<b>Capital Expenditure - Standard</b>													
<i>Governance and administration</i>	7 873	1 968	816	2 304	3 096	461	1 340	1 062	770	-57%	-21%	-27%	-35%
Executive and council	-	-	-	295	371	33	250	170	50	-33%	-32%	-71%	0%
Budget and treasury office	7 873	1 968	816	2 009	2 725	358	1 090	892	720	-60%	-18%	-19%	-32%
Corporate services	-	-	-	-	-	70	-	-	-	-	-	-	-
<i>Community and public safety</i>	8 502	4 653	8 170	3 495	4 455	3 175	2 702	4 020	300	-39%	49%	-93%	0%
Community and social services	6 906	2 189	1 218	535	683	732	600	2 600	300	-12%	333%	-88%	0%
Sport and recreation	1 559	470	2 218	2 260	3 072	928	2 102	1 420	-	-32%	-32%	-100%	0%
Public safety	37	1 994	4 734	500	500	1 515	-	-	-	-100%	-	-	0%
Housing	-	-	-	200	200	-	-	-	-	-100%	-	-	0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	0%
<i>Economic and environmental services</i>	13 097	40 285	60 270	16 650	10 800	3 733	28 504	11 860	14 087	164%	-58%	19%	0%
Planning and development	47	-	-	20	20	-	-	-	-	-100%	-	-	0%
Road transport	13 051	39 912	60 270	16 630	10 780	3 733	28 504	11 860	14 087	164%	-58%	19%	42%
Environmental protection	-	372	-	-	-	-	-	-	-	-	-	-	0%
<i>Trading services</i>	41 405	31 360	45 986	60 798	47 242	20 561	43 430	53 562	27 931	-8%	23%	-48%	-11%
Electricity	3 583	5 607	31 644	3 327	2 550	1 631	11 449	8 106	5 565	349%	-29%	-31%	96%
Water	15 800	10 528	25 370	31 597	25 083	11 574	14 746	27 063	5 039	-41%	84%	-81%	-13%
Waste water management	22 022	-	-	22 169	15 904	7 316	16 063	8 969	6 228	1%	-44%	-31%	0%
Waste management	-	15 225	(11 028)	3 705	3 705	41	1 171	9 424	11 099	-68%	705%	18%	0%
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Capital Expenditure - Standard</b>	<b>70 877</b>	<b>78 266</b>	<b>115 242</b>	<b>83 247</b>	<b>65 593</b>	<b>27 930</b>	<b>75 975</b>	<b>70 504</b>	<b>43 088</b>	<b>16%</b>	<b>-7%</b>	<b>-39%</b>	<b>-10%</b>

Source: Annual Budget Schedules A5

The capital budget shows year-on-year growth from 2017/18 to 2018/19 financial year with negative growth in each of the outer two years of the MTREF. The major concern and risk in the tabled budget is the reduction of water, as a trading service, from R25.08 million in 2017/18 to R14.75 million in 2018/19 financial year with substantial growth of 84 per cent in 2019/20 and substantially drops by 81 per cent in 2020/21 financial year. This concern is further exacerbated by plans to build more houses via the Human Settlements Development Grant.

However, this analysis together with the credibility and reliability of the entire capital budget is compromised by inclusion of Provincial Government capital transfers of R17.33 million in 2018/19 and R6.96 million in each of the outer two years of the MTREF which were not gazette and are not disclosed in Table SA18. Credibility and reliability of the capital budget is further exacerbated by non-alignment of National Government transfers in Table A5 to those disclosed in Table SA18 as published in the 2018 Division of Revenue Bill. The overall finding, after reconciling these discrepancies, reveals that the capital budget is overstated by R13.07 million in 2018/19 financial year and R6.15 million in total for the two outer years.

#### **6.1.6 Core Systems for Municipal Infrastructure Delivery**

A 2002 study by Government on the delivery of infrastructure identified a shortfall in effective and systematic delivery systems as well as a skills deficit as impediments to effective delivery, hence the establishment of the Infrastructure Delivery Improvement Programme (IDIP) in 2004. It was within this Programme that the concept of an Infrastructure Delivery Management System (IDMS) was established and informed by the answers to questions posed to projects, namely: Is it suitable, is it feasible, is it credible, does it deliver value for money and does it add to public value? In 2010 the IDIP Toolkit was released, providing a documented body of knowledge and set of processes, representing good practices in the delivery management of infrastructure.

A number of developments have taken place since the publication of the 2010 Toolkit, namely:

- A Medium Term Expenditure Framework (MTEF): Budgeting for infrastructure and capital planning guidelines (2010);
- A Model Supply Chain Management (SCM) Policy for Infrastructure Procurement and Delivery Management in terms of section 168 of the Municipal Finance Management Act of 2003 (Act 56 of 2003) (MFMA) during November 2015 in support of the MFMA SCM Regulation 3(2);

- MFMA Circular No. 80: Municipal Financial Systems and Processes requirements in support of the Municipal Standard Chart of Accounts (mSCOA) issued in terms of the Municipal Finance Management Act No. 56 of 2003;
- The publication of several South African national standards by the South African Bureau of Standards covering areas such as construction procurement, project management, maintenance and asset management; and
- The development of a Cities IDMS aimed at metropolitan councils. The IDMS is designed to be linked to multi-year budgeting with a strong focus on outcomes, value for money and the effective and efficient functioning of the entire value chain of infrastructure delivery.

Provincial Treasury would like to do assessments on the implementation of the Standard for Infrastructure Procurement and Delivery Management (SIPDM) on a few selected municipalities to get an understanding of the progress made in this regard, any challenges experienced, etc. The intention with these assessments is to provide feedback to National Treasury as well as to get an understanding of the kind of assistance that might be required by municipalities to comply with the SIPDM. It will be appreciated if municipalities could indicate their willingness to be assessed.

## **6.2 ESTABLISH THE LEVEL OF FUNDING THE BUDGET**

### **6.2.1 Surplus/Deficit**

The Municipality's 2018/19 MTREF budget shows that the Municipality will realise deficits when comparing operating revenue and operating expenditure, mainly as a result of non-cash items which are cash-backed. The overall outcome shows R28.96 million (2018/19), R22.16 million (2019/20) and R16.55 million (2020/21) surpluses as a result of capital transfers which are committed to capital projects.

Based on a comparison between the A4 (Financial Performance) and the A7 (Cash Flow Statement) (Supporting Schedule SA30) the Municipality reported a surplus over the MTREF period. The Municipality is in a position to finance the non-cash provisions mainly as a result of the healthy cash position as reflected in the Statement of Financial Position.

### **6.2.2 Financial Position**

#### **Expected outcome for the current financial year**

For the reporting period ended in February 2018, the Municipality reported a current ratio of 0.34:1, which was below the National Treasury norm of 1.5 - 2:1. At the reporting date, the Municipality's over 90 days outstanding debtors were 82 per cent

of the total outstanding debtors. It should be noted that at present, the majority of the Municipality's working capital is in outstanding debtors. No liquidity risk is identified, however the Municipality must strive towards converting outstanding debtors to cash to improve the networking capital of the Municipality to available cash and cash equivalents.

### **6.2.3 2018/19 MTREF budget**

The A6, Financial Position of the Municipality indicates that the Municipality is budgeting for current ratios of 1.59:1 (2018/19), 1.58:1 (2019/20) and 1.63:1 (2020/21). This indicates that the liquidity of the Municipality is fluctuating over the MTREF. It is noted that the cash and the debtors of the Municipality are increasing over the MTREF period.

The current liabilities of the Municipality are increasing over the MTREF period. The Trade and other payables increases from R105.15 (2018/19) to R159.94 (2020/21) which is a 52.10 per cent growth in creditors over the MTREF. The Municipality is still meeting its short-term obligations.

### **6.2.4 Cash flow**

The A7 Budgeted Cash Flow and the SA30 Supporting Table to the Budgeted Cash Flow Reconciles. Comparison of the SA30 and the A4-Schedules indicates that the Municipality will be collecting 95 per cent of its budgeted service charges.

### **6.2.5 Application of cash & investments**

The analysis of Table A8 (Application of Cash and Investments) indicates that the Municipality has tabled a funded budget as the Municipality is reporting surpluses of R111.17 million (2018/19), R136.79 million (2019/20) and R188.22 (2020/21). However, the Municipality has not captured statutory requirements, other provisions and reserves to be backed by cash or investments. It is noted that the Municipality is funding capital assets from internally generated funds to the amounts of R25.33 million (2018/19), R20.23 million (2019/20) and R10.16 million (2020/21) although the Municipality is not indicating any transfers to the reserves. The capital replacement reserve is utilised to fund capital assets.

### 6.3: SUSTAINABILITY OVER 2018/19 MTREF

#### 6.3.1 Service Delivery, Financial and Operational Sustainability and Asset Management Table 6: Supporting Table SA10 Funding Measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	62 382	97 040	76 333	93 458	93 458	93 458	93 458	25 808	57 720	135 108
Cash + investments at the yr end less applications - R'000	18(1)b	2	65 413	88 412	84 077	103 697	89 836	89 836	88 752	111 170	136 791	188 229
Cash year end/monthly employee/supplier payments	18(1)b	3	2.2	3.1	2.1	2.5	2.4	2.4	2.4	0.6	1.2	2.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	72 323	47 641	81 106	28 847	(7 231)	(7 231)	2 791	28 964	22 159	16 553
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	3.5%	(2.0%)	5.6%	(6.0%)	(6.0%)	(3.3%)	(1.1%)	(0.1%)	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.4%	91.3%	85.6%	90.1%	88.8%	88.8%	86.7%	90.9%	91.4%	91.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	9.3%	10.9%	11.7%	0.0%	0.0%	0.0%	0.0%	5.7%	7.3%	7.3%
Capital payments % of capital expenditure	18(1)c;19	8	90.4%	98.5%	100.4%	100.0%	126.9%	126.9%	126.9%	93.9%	99.5%	99.2%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	5.2%	0.0%	14.4%	11.3%	11.3%	11.3%	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.	5.3%	4.2%	(25.5%)	6.5%	0.0%	0.0%	37.7%	19.1%	17.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.6%	2.8%	2.8%	2.4%	2.5%	2.5%	2.4%	2.3%	2.2%	2.4%
Asset renewal % of capital budget	20(1)(vi)	14	17.3%	12.7%	4.3%	15.1%	17.1%	17.1%	0.0%	20.9%	16.0%	15.1%

Source: Tables SA10 of A-Schedule

The outcome of the analysis shows that the Municipality will be able to generate surpluses to fund both operating and capital expenditure. However, cost coverage shows a severe pressure and is projected to drop below the minimum threshold in 2018/19 financial year mainly as a result of the opening balance for cash and cash equivalents which is not captured in the cash flow statement and subsequently Table SA30.

The Municipality uses the assumption that 95 per cent of the budgeted service charges will be collected as opposed to the collection rate in Table SA10.

The assessment outcome shows that the Municipality will not fully spend its capital budget as it plans to make capital payments of 93.9 per cent in 2018/19 financial year against the capital budget of R75.98 million. However, it must be noted that there are credibility and reliability concerns that have been raised on sources of capital funding, specifically grant funding.

The measure on borrowing, given the budgeted borrowing in Table A5, is incorrect because borrowing receipts were not captured in Table SA30 which must be rectified before the final budget is tabled to Council for approval.

The Municipality has not fully completed Table SA10 hence the 0 per cent over the MTREF for Transfers/grants revenue as a % of Government transfers/grants available. A percentage that is less than 100 per cent is an indication that DoRA and provincial transfers have not been budgeted for, which is incorrect given completion of tables A5 and SA18, and should be reviewed and accurate completion before the approval of the budget is required.

The Municipality budgeted for repairs and maintenance as a percentage of PPE at 2.3 per cent in the 2018/19 budget year which is below the 8 per cent norm prescribed in Circular No. 71 and with less focus on asset renewal and prioritising investing in new assets and upgrading existing assets.

The capital spending of 20.9 per cent on renewal of existing assets is not sustainable over the long-term, as according to MFMA Circular No. 55, municipalities were advised to allocate at least 40 per cent of their capital budget to the renewal of existing infrastructure to secure the ongoing health of municipal infrastructure.

Despite budgeting for below the norms in some of the measures as depicted in Table SA10 of Schedule A, the Municipality's budget is funded over the 2018/19 MTREF with no threat to financial sustainability. However, engagements with all relevant stakeholders need to be fast-tracked to resolve the challenge of applying credit control and debt management in areas where Eskom supplies electricity.

### **6.3.2 Forecasting and Multi-Year Budgeting**

The Municipality has applied a straight line projections for the budgeted monthly revenue and expenditure when populating the supporting Tables SA25 to SA30 for a majority of the line items, a clear indication that the Municipality may not have taken past performance trends, seasonal and policy influences into account which can adversely affect cash flow management.

The purpose of monthly projections seeks to improve cash flow planning, management and performance and the Municipality must reflect realistic projections when it adopts the budget for realistic cash flow during the financial year.

## SECTION 7: KEY FINDINGS, RISKS AND RECOMMENDATIONS

The Municipality's draft budget lacks credibility specifically the capital budget which adversely affects capital budget responsiveness, but is sustainable over the MTREF. It is recommended that the Municipality addresses the following gaps and risks identified in the assessment. These recommendations should be taken into consideration when tabling the final budget. The gaps identified to be addressed by the Municipality amongst others are:

- The 2018/19 Adopted IDP should provide a breakdown of the number of people/households per community that does not have access to basic municipal services;
- The 2018/19 Adopted IDP should indicate what mechanisms the Municipality plans to put in place to address service provision to households living on privately owned land.
- The 2018/19 Adopted IDP can be improved by presenting information related to backlogs in basic service delivery comprehensively into one section.
- It is recommended that the Municipality include relevant information from the Agri-Worker Household census which was conducted by the Department of Agriculture for the Cape Winelands region, thus strengthening and broadening the socio economic profile. Noted.
- Future reviews of the 2017 - 2022 IDP to reflect the attendance numbers of community members at the public participation meetings held.
- Future reviews of the 2017 - 2022 IDP to reflect the percentage of attendance for each community consultation process embarked on during the IDP process per ward.
- It is recommended that the Municipality use the new WC Biodiversity Spatial Plan - 2017 (as it is the best available science for Critical Biodiversity Area assessment) in the future when reviewing the SDF.
- The Municipality must prepare and submit to the national Minister responsible for environmental affairs and the South Africa Biodiversity Institute an Invasive Species Monitoring, Control and Eradication Plan as required by NEM:BA.
- The Municipality needs to draft a 3<sup>rd</sup> Generation IWMP and submit to the DEA&DP for assessment and endorsement.

- It is imperative that municipalities allocate funding and make provision for acquiring waste quantification equipment in their budgets for the financial year 2018/19.
- Written confirmation by the Municipality is required of the line function or person that has been designated the responsibility in terms of 'Control of incidents' in terms of Section 30 of NEMA in the Municipality.
- The strategic objectives noted in Budget Tables SA5 and SA6 for the 2018/19 MTREF are aligned to the draft 2018 IDP Review's four strategic focus areas and eight strategic goals/objectives. For each strategic area, Witzenberg Municipality has shown specific alignment to national and provincial plans and policies, including the National Development Plan (national), the Medium Term Strategic Framework 2014 - 2019 (national) and the Western Cape Provincial Strategic Plan 2014 - 2019 (provincial).
- New bulk electricity infrastructure and supply still remains a key risk to economic growth in the Municipality. Witzenberg Municipality has reached its maximum electricity supply by Eskom and increased demand can only be supplied in 2022. This is a critical risk and requires support and intervention at a National level.
- Electricity distribution makes up the largest proportion of the Municipality's operating revenue budget for trading services. Given the current economic climate, rising costs of electricity and the possibility of consumer's inability to pay in the future, it would be proactive for the Municipality to explore and leverage on the use of alternative technologies for electricity and water and to minimise energy expenses through energy saving measures.
- The Municipality is committed towards responding to the drought by augmenting its bulk water supply through the Tulbagh Dam, however a risk is high if the water infrastructure project is linked to the RBIG funding that was withheld in 2018/19 financial year.
- It is recommended that the Municipality completes Supporting Schedule SA9, and subsequently Schedule A10 in the final adopted budget in order to fully comprehend the assumptions that the 2018/19 MTREF is based on.
- There are no immediate sustainability threats given the increasing cash over the MTREF with a risk on long-term sustainability as a result of trading services operating at overall deficits in each financial year. However, the credibility issues raised in the budget assessment must be addressed and the Municipality should focus on ensuring that variances for 2014/15, 2015/16 and 2016/17 audit outcomes are considered when compiling the final budget.



- On credibility and sustainability of the budget, the following need to be addressed:
  - Explore cost-effective ways of delivering the services that are projected to operate at a deficit as increasing reliance on cross-subsidisation will affect financial sustainability over a long-term.
  - Implement credit control measures in order to curb increasing debt taking into account the socio-economic environment and seasonality of employment. It is also advised that information be provided about the special task team that would assist in curbing the problem of outstanding debt as highlighted in the mid-year performance assessment.
  - Weigh the cost-benefit of building in-house capacity versus the increasing budget allocation to the outsourcing of certain functions to contractors, when reviewing the employee strategy in the Long Term Financial Plan.
  - Make adequate provision for repairs and maintenance as a percentage of PPE within the prescribed norms and standards.
  - Start early with the planning phases of its capital budget in order to speed up the municipal spending in the next financial year.
  - Ensure all budgeted National and Provincial allocations in SA18 reconciles with the capital and operational budgets.
  - Provide explanations where material or substantial growth trends exist in embracing transparency of the budget.
  - Creditors of the Municipality are increasing over the MTREF period. Creditors are one of the line items to be taken into account when calculating the current ratio.
  - Delayed or non-payment by consumers will lead to increased debtors' levels and potentially increase bad debts which will be written off.
  - Delayed payments by consumers decreases the "real liquidity (cash)" of the Municipality as the working capital of the Municipality would be outstanding debtors and not available cash.
  - The budget over the MTREF period indicates that the Municipality is not exposed to a liquidity risk, however the Municipality is dependent on converting the outstanding debtors to cash to ensure sustainable service delivery.



**INTEGRATED MUNICIPAL ENGAGEMENT:  
LG MTEC 2018  
MUNICIPAL RESPONCES**

**3 MAY 2018**

**1. Impact of the New Dawn**

- Provide brief context to the presentation

In light of the changing political landscape and national priorities articulated by the new national political leadership, the pronouncements in the State of the Nation’s Address and the impact of the national budget tabled on the 21<sup>st</sup> February 2018 it is necessary to pause and consider the implications for, not only local government’s budget formulation, but also the longer term municipal growth and development plans.

**This should include:**

- Financial sustainability
  - Risks
  - Remedies
  - Challenges with achieving “fit for purpose” structures
- Service delivery performance
  - Performance failures
  - Efforts to address the gaps identified
- Funding challenges

**Financial sustainability**

<b>Risks</b>	<b>Remedies</b>	<b>Challenges</b>
<b>Poor Growth in Revenue Base</b>	<b>Incentives for new development</b>	<b>Inability of Eskom to meet Electricity demand.</b>
<b>Un-recoverability of outstanding receivables</b>	<b>Improve Debt collection – Water management devices</b>	<b>Cost of devices Public resistance</b>
<b>Drought – Financial Impact</b>	<b>Conservative Budgeting Cost containment</b>	<b>Insufficient revenue to maintain infrastructure.</b>

## Service delivery performance

Performance failures	Efforts to address the gaps
<p>Financial viability expressed outstanding Service</p> <p>Debtors to Revenue</p>	<ul style="list-style-type: none"> <li>Political Task Team established to address challenges.</li> </ul>
<p>Decrease unaccounted electricity losses.</p>	<ul style="list-style-type: none"> <li>Implementation of “Strategy to address illegal connections” policy recently submitted.</li> <li>Conducting of billing meter audit, especially large power users</li> </ul>
<p>Percentage expenditure on capital budget for the whole municipality.</p>	<ul style="list-style-type: none"> <li>All available funds are committed and bidding awards has been finalised</li> </ul>

## Funding challenges

<b>Demonstrate financial impact of the issues</b>
<p><b>Cost of Water Management Devices</b></p> <p>R 2 375,00 per meter X 15 000 meters = R 36 mil.</p>
<p><b>Cost of electricity meters audit</b></p> <p>13 000 meters. Cost R 4 mil.</p>
<p><b>Trend of decrease in collection rate (Drought)</b></p> <p>1% decrease in collection = R 4 million</p>
<b>RBIG – Funding included in DoRA but not released by DWS</b>
<b>No MIG funding for Upgrading/Replacement of existing infrastructure networks</b>

## **2. Planning**

### **2017 – 2022 Integrated Development Plan**

#### **IDP & Budget Process**

- Brief outline of overview of the IDP Review Process
- Overview of key stages, consultations, challenges & risks

Overall **effectiveness** of the budget process undertaken by the municipality in terms of the prescripts of the MFMA's S21 with specific reference to performance against the plan/time schedule including political oversight in accordance with the MFMA and the MBRR.

#### **IDP Review & Budget Process Plan 2018/2019- adopted by Council 21 August 2017,**

#### **Sectoral and community engagements held:**

- **Inputs 23 October – 1 November 2017**
- **Reponses 16 April to 25 April 2018**

#### **Management Institutional Analysis strategic sessions on 13 &17 November 2017**

**Municipal Manager working session with Management team approach to finalizing our Draft documents – 19 January 2018**

**Closure date for Budget inputs 16 February 2018**

**Provincial TIME – 15 February 2018**

**Final submission of Departmental inputs 8 March 2018**

**Tabling of Draft IDP Review and Draft Budget – 28 March 2018**

#### **IDP Process**

- Brief outline of overview of the IDP Review Process
- Overview of key stages, consultations, challenges & risks

#### **Presentation from the municipality to include:**

It is required that the municipality include the **issues raised** during the public consultation in terms of the prescripts of the MFMA's S23 and their **response** thereto.

- **SAPS Services to be restored in Bella Vista**
- **The granting of more ECD Centres – crèches are overflowing**
- **Taxi services to be better policed along main routes**
- **Substance abuse still a big problem – better policing**

- **Lack of recreational areas still a problem**
- **Sports Facilities needs funding**
- **Youth Development/Programs still needs attention**
- **Stray animals – the problem are escalating**
- **Regular policing around parks and public spaces**
- **Sectoral Forums, and per sector training are needed for Ward Committees**
- **Speeding up the transfer of title deeds**
- **High beam security lights in high risk areas**
- **Running out of graveyard space**
- **Recycling programs to be rolled out**
- **Permanent Clinic service for the Agter Witzenberg area**
- **EMS also needs to be upgraded**
- **Landfill sites also filling up quickly**
  
- **Tariff for reconnection due to non-payment to be removed**
  - **The tariff does not even cover the cost of reconnection**
- **Tariff for basic water to be removed**
  - **The tariff is required to cover the fixed cost of delivering the water service.**
- **50 kWh free to all as it is received free from Eskom**
  - **No free units are received from Eskom**

### **Integrated Development Planning**

- **Respond to main findings on: IDP**

Review and proposed implications for the five-year spatial planning and development cycle as previously presented; and follow-up on progress since then. It is expected that the Municipality's five-year plan is derived from its longer term Growth and Development Plan.

**We indicated in our IDP that we will embark on the review of the SDF in the 2018/2019 financial year. Funding has been made available in the budget for a consultant to assist the municipality with the review. The relevant sector department has been informed of same.**

It is recommended that the Municipality include relevant information from the Agri Worker Household census which was conducted by the Department of Agriculture for the Cape Winelands region, thus strengthening and broadening the socio economic profile.

Access to Basic Services for rural (farm) communities. Witzenberg Municipality does not provide basic services to rural communities including farm dwellers. Basic services are provided by the land owner with Eskom providing bulk electricity provision. The general standard of basic service levels in rural areas are however above the norm as the table below indicates. Information in table derived from the Farmworker Survey Report: Witzenberg, completed in March 2015 by the Western Cape Department of Agriculture.

➤ Information to be included in IDP:

Service	Witzenberg Municipality	Provincial Average	National Average
Electricity	98%	93%	85%
Water – access to piped water on premises	98% (95% provided free of charge)	N/A	73%
Sanitation – flush toilets	97% (receive free service)	85%	57%
Refuse removal	95% (receive free removal)	N/A	N/A

Future reviews of the 2017 - 2022 IDP to reflect the attendance numbers of community members at the public participation meetings held.

Operational.

The data will be provided in the annual report.

Future reviews of the 2017 - 2022 IDP to reflect the attendance numbers of community members at the public participation meetings held.

Future reviews of the 2017 - 2022 IDP to reflect the percentage of attendance for each community consultation process embarked on during the IDP process per ward.

The data is provided in the annual report.

It is recommended that the Municipality use the new WC Biodiversity Spatial Plan 2017 (as it is the best available science for Critical Biodiversity Area assessment) in the future when reviewing the SDF.

Noted

The Municipality must prepare and submit to the national Minister responsible for environmental affairs and the South Africa Biodiversity Institute an Invasive Species Monitoring, Control and Eradication Plan as

required by NEM:BA. The plan will be submitted to the relevant department and compliance will be monitored in the compliance reporting module.

The Municipality needs to draft a 3rd Generation IWMP and submit to the DEA&DP for assessment and endorsement.

Master plan completed.

In Process of finalising of IWMP – will be submitted to relevant department.

It is imperative that municipalities allocate funding and make provision for acquiring waste quantification equipment in their budgets for the financial year 2018/19.

Noted and agreed with – will be included in future budget if funds are available.

Written confirmation by the Municipality is required of the line function or person that has been designated the responsibility in terms of 'Control of incidents' in terms of Section 30 of NEMA in the Municipality.

Operational – Official letter will be send.

New bulk electricity infrastructure and supply still remains a key risk to economic growth in the Municipality. Witzenberg Municipality has reached its maximum electricity supply by Eskom and increased demand can only be supplied in 2022. This is a critical risk and requires support and intervention at a National level.

**New Bulk Electrical Infrastructure – Eskom has informed Council that the upgrading of the Romans River – Ceres line project is scheduled to begin September 2019.**

Electricity distribution makes up the largest proportion of the Municipality's operating revenue budget for trading services. Given the current economic climate, rising costs of electricity and the possibility of consumer's inability to pay in the future, it would be proactive for the Municipality to explore and leverage on the use of alternative technologies for electricity and water and to minimise energy expenses through energy saving measures.

**The Municipality is on the threshold of collaborating with PowerX (in conjunction with Green Cape & Western Cape government) regarding the feasibility of installing a Solar Plant.**

**Small Scale Embedded Generation (SSEG) policy is in final stages. Witzenberg has some consumers with solar panels already.**

**A 'Strategy to address illegal electrical connections' is currently being finalised and will hopefully be adopted by Council if deemed suitable for implementation'**

The Municipality is committed towards responding to the drought by augmenting its bulk water supply through the Tulbagh Dam, however a risk is high if the water infrastructure project is linked to the RBIG funding that was withheld in 2018/19 financial year.

**The money was not withheld it was not released by DWAF**

The Municipality is committed towards responding to the drought by augmenting its bulk water supply through the Tulbagh Dam, however a risk is high if the water infrastructure project is linked to the RBIG funding that was withheld in 2018/19 financial year.

**The money was not withheld it was not released by DWAF**



## **Planning & Environmental Management Issues**

### **Environmental and Development Planning analysis.**

- Respond to main findings on: Environmental & Development Planning Analysis

Presentation from the municipality to include the tabled 2018/19 Spatial Planning and Development Strategies and demonstrate how the intergovernmental plans are incorporated.

### **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

## **3. Fiscal Responsibility**

### **2018/19 MTREF Budget**

#### **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

#### **Drought**

**Limited increase in electricity sales due to Eskom constraints.**

**Limited funds are available for repairs, maintenance and replacements of assets.**

**The major challenges normally are that the needs exceed the available cash and therefore prioritisation takes effect.**

**Limited income potential of households constrains increases in tariffs. (VAT increase)  
(Affordability)**

## Budget Responsiveness: Strategic Objectives & Budget Priorities

- Demonstrate how the Strategic Objectives informed the Budget Priorities

OPERATIONAL EXPENDITURE			
Objective	18/19	19/20	20/21
Communal Services	58 907	62 818	67 111
Essential Services	347 509	377 022	388 372
Governance	153 501	167 269	178 306
Socio-Economic Support	24 915	46 164	37 118

- Demonstrate how the Strategic Objectives informed the Budget Priorities

CAPITAL EXPENDITURE			
Objective	18/19	19/20	20/21
Communal Services	2 702	4 020	300
Essential Services	71 933	64 927	41 473
Governance	1 340	1 557	1 315
Socio-Economic Support	–	–	–

## Budget Responsiveness: Socio-economic Context and impact

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

Implement credit control measures in order to curb increasing debt taking into account the socio-economic environment and seasonality of employment.

Amendments to the indigent policy are proposed that will increase the number of households qualifying for free services.

Credibility and Sustainability

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

**No Findings**

## Credibility and Sustainability

- Respond to main findings on: Credibility of 2018/19 MTREF Budget

It is recommended that the Municipality completes Supporting Schedule SA9, and subsequently Schedule A10 in the final adopted budget in order to fully comprehend the assumptions that the 2018/19 MTREF is based on.

### Missing information will be included in final budget.

- Respond to main findings on: Credibility of 2018/19 MTREF Budget

However, the credibility issues raised in the budget assessment must be addressed and the Municipality should focus on ensuring that variances for 2014/15, 2015/16 and 2016/17 audit outcomes are considered when compiling the final budget.

	Budgeted Revenue	Actual Revenue	Budgeted Opex.	Actual Opex.
2014/15	471 452	473 694	411 027	399 198
2015/16	493 263	514 329	464 634	449 473
2016/17	538 162	610 010	528 311	512 694

**Variances below 5% except for -**

### 2016/17 Actual Revenue includes 55 million Donated Assets

Creditors of the Municipality are increasing over the MTREF period. Creditors are one of the line items to be taken into account when calculating the current ratio.

### Creditors will be recalculated.

However, this analysis together with the credibility and reliability of the entire capital budget is compromised by inclusion of Provincial Government capital transfers of R17.33 million in 2018/19 and R6.96 million in each of the outer two years of the MTREF which were not gazette and are not disclosed in Table SA18.

### Portions of the Human settlements development grant will be utilised to finance infrastructure for the housing projects. Table SA 18 will be adjusted accordingly.

Credibility and reliability of the capital budget is further exacerbated by non-alignment of National Government transfers in Table A5 to those disclosed in Table SA18 as published in the 2018 Division of Revenue Bill

**The amounts in Table A5 (Capital Budget) excludes VAT while Table SA 18 includes VAT.**

The assessment outcome shows that the Municipality will not fully spend its capital budget as it plans to make capital payments of 93.9 per cent in 2018/19 financial year against the capital budget of R75.98 million.

**It is expected that a portion of the capital budget expenditure will only be paid in the 2019/2020 financial year (Retention)**

Explore cost-effective ways of delivering the services that are projected to operate at a deficit as increasing reliance on cross-subsidisation will affect financial sustainability over a long-term.

**The services that “operate at a deficit” are due to the accounting treatment of indigent support.**

**Any recommendations on cost-effective service delivery will be appreciated.**

Implement credit control measures in order to curb increasing debt taking into account the socio-economic environment and seasonality of employment. Amendments to the indigent policy are proposed that will increase the number of households qualifying for free services.

It is also advised that information be provided about the special task team that would assist in curbing the problem of outstanding debt as highlighted in the mid-year performance assessment.

**The task team consist out of senior members of council. First meeting scheduled for May 2018.**

**To consider writing off of prescribed debt and indigent debt as well as the installation of water management meters.**

Weigh the cost-benefit of building in-house capacity versus the increasing budget allocation to the outsourcing of certain functions to contractors, when reviewing the employee strategy in the Long Term Financial Plan.

**The total costs to company of municipal employees are higher than outsourcing functions.**

**Insourcing of certain functions will be considered to ensure cost effective service delivery.**

Start early with the planning phases of its capital budget in order to speed up the municipal spending in the next financial year.

**Same apply for provincial departments – Housing projects & DWAF**

Make adequate provision for repairs and maintenance as a percentage of PPE within the prescribed norms and standards.

**The requirement to maintain assets are fully understood but it is not possible to increase the budget in the current economic climate.**

Ensure all budgeted National and Provincial allocations in SA18 reconciles with the capital and operational budgets.

	18/19	19/20	20/21
<b>MTEF ALLOCATIONS</b>	<b>171 901</b>	<b>208 002</b>	<b>191 983</b>
<b>SA 18</b>	<b>171 901</b>	<b>207 892</b>	<b>191 867</b>
<b>Difference</b>	<b>Nil</b>	<b>110</b>	<b>116</b>
		<b>INEP (Eskom)</b>	<b>INEP (Eskom)</b>

Delayed or non-payment by consumers will lead to increased debtors' levels and potentially increase bad debts which will be written off.

Delayed payments by consumer's decreases the "real liquidity (cash)" of the Municipality as the working capital of the Municipality would be outstanding debtors and not available cash.

**Agreed: A task team is already established.**

Finalisation of Budget

Outline important processes & timeframes for finalisation and adoption of Budget

- **Presentations on IDP and Budget close - 11 May.**
- **Compile report for the consideration of IDP and Budget, including presentations received.**
- **Distribute council agenda - 23 May**
- **Council consider approval of IDP and Budget 30 May**

Addressing of Budget Related conformance matters

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2014/15 to 2016/17 in version 6.2 of the Schedule A when compiling 2018/19 MTREF budgets.

**Impossible: All transactions need to be revisited and reclassified. (E.g. Travel claims)**

## Areas of Support Required

- Include update on spending of WCFMSG (if any)

## Used for MSCOA implementation and support

- **Asset Register**
- **Version 6.2**

## Partnering for Development

- Outline any key partnerships and partnering processes which the municipality is involved in –

### **RSEP to be updated in IDP**

**- awaiting provincial approval**

**Small town regeneration project.**

**Agripark**

**Essen Twinning agreement.**

### **MSCOA**

- MSCOA enabling alignment of planning, budgeting and reporting

[The municipality is expected to present the extent to which the standard chart of accounts facilitated alignment of the planning process, projects and funding that begins to build the foundation for improved budget accountability reporting. A cohesive effort between planning and finance]

- In MFMA SCOA Circular 1 it was indicated that mSCOA is a business reform rather than a mere financial reform and requires a multi-dimensional relationship. Furthermore, it identified benefits of mSCOA which included facilitating joint planning among officials at the municipality and guiding minimum leading business processes – this suggests less reliance on consultants as officials would be equipped to undertake proper planning and budgeting
- Positive and negative implications, specifically with enabling integration efforts of the above
- Facilitating the implementation of SDBIP reporting reforms (including the prescribed outcome (functional) level indicators i.t.o. MFMA Circular 88)

**Please refer the schedules SA36 and SA38 for details of budget provision per capital and operational projects.**

**Kindly note that Witzenberg municipality did not use consultants in the budget process.**

**Please note that Witzenberg is not a metropolitan municipality, Circular 88 is therefore not applicable.**